

OXSPRING PARISH COUNCIL
Expenses Policy - Clerk
[Date of adoption July 2024]
[Review date July 2025]

This policy sets out the Council's rules on how employees can claim for expenses incurred in the performance of their duties for the Council. The purpose of this policy is to ensure that employees are properly reimbursed for legitimate business expenses and to ensure that these expenses are treated appropriately for tax purposes. It does not apply to councillors.

General procedure

The Council will reimburse you for actual expenditure that is incurred wholly, necessarily and exclusively in connection with authorised duties that you undertake in the course of your employment. To claim for expenses, you must use the Council's expenses claim forms and set out the reasons why the expense was incurred on the claim form. Expenses will not be paid unless supporting evidence is provided, together with a completed expense claim form. This should include original receipts or invoices with the date and time of the transaction.

Mileage

Oxspring Parish Council will reimburse employees for approved (in advance) mileage at a rate of 45 pence per mile.

Where possible staff will use their vehicle odometer and if this is not possible, will use a reputable electronic mileage calculator to determine the miles travelled.

Employees will claim mileage via the council's claim form devised for the purpose.

Employees may not claim mileage for travel to work.

The clerk may claim mileage for travel to deliver agendas, minutes, and post notices.

Training expenses

Any expenses (other than mileage) incurred while involved in a training course, shall be discussed with the employee in advance.

Heat, light and electricity in the clerk's home

Rather than an employee making a claim to HMRC, it is also possible for an employer to pay a 'homeworking allowance' to employees without giving rise to a tax/NIC liability. Unlike the tax relief claim, the exemption conditions for the payment of the allowance are less restrictive and so only two tests need to be met:

- there must be homeworking arrangements between the employer and the employee; and
- the employee must work at home regularly under those arrangements.

The arrangements should be part of the clerk's contract, and these arrangements do not need to apply to all employees who may have a home base but work in a hybrid manner. Where these conditions are met, the employer may pay up to £26 per month (or £6 per week) to the clerks without any tax/NIC being due. Higher figures than this can be paid, but anything above the £26 will be treated as earnings for tax/NIC purposes.

Telephone and Broadband expenses

The council will reimburse the full cost of telephone calls made from the clerk's home phone in the course of her duties.

An itemised bill will be presented to the council with a monthly claim.

Adopted by Oxspring Parish Council

(Source: NALC, Feb 2024)