

# **The Good Shepherd Multi Academy Trust**

## **Workplace Relocation – Additional Travel Assistance**

**September 2016**



**The Good Shepherd  
Multi Academy Trust**

**Review: Sept 2017**

## **1. Values**

Every member of the Trust family of schools will be valued and encouraged to fulfil their potential. In our Trust we believe:

- Everyone has something to offer
- Trust, honesty, empathy and social responsibility are the Christian values that frame our work
- We are here for the whole person, spiritually, morally, educationally and socially
- In working with transparency and openness

## **2. Purpose**

The Good Shepherd Multi-Academy Trust (The Trust) recognises that employees may incur additional travel costs if they are required to relocate to a new work base. This scheme provides details for managers and employees on payment of additional travel costs as applicable.

This scheme takes into account HMRC taxation rules.

## **3. Procedure**

Employers are not responsible for the cost of an employee's travel from home to workplace. However this scheme provides an allowance which may be paid for a limited time, subject to qualification, restrictions and timescales. Additional travel costs may be payable to employees where the Trust / School has moved their job or base location.

It does not normally apply to employees who are redeployed on the grounds of capability; for disciplinary reasons; or who voluntarily change their base, for example by applying for and gaining another post.

## **4. Scope**

This scheme applies to all Trust employees whether they are full-time, part-time, part-year, temporary or permanent, irrespective of length of service.

This scheme does not apply to Agency staff, Consultants, Contractors and Volunteers.

The scheme will not apply to newly appointed employees who, on appointment, are given prior notice of a planned change of work base.

## **5. Principles**

- Additional travel is defined as the return journey from home to the new base of work, minus the return journey from home to the old base of work.
- A claim can only be made where the additional distance travelled is more than 6 miles above previous home to work base (12 miles return journey).
- The first 6 miles of the home to new base journey is deducted, as is the first 6 miles of the new base to home journey ie a total of 12 miles.
- Additional travel costs can be claimed for a maximum of 12 months from the date the change of base takes place.
- No additional parking or subsistence allowances are payable
- Employees will not be eligible to claim any additional travel time incurred as a result of a change of base
- Additional travel costs will be paid in accordance with the appropriate allowance which the employee is entitled to receive (see Appendix 1)

- All additional travel claims must be recorded on the Additional Travel Claim Form to enable reimbursement.
- All additional travel claims must be accompanied by VAT receipts, with the exception of pedal cycle travel, and public transport journeys for which VAT receipts are not available (see below).
- Receipts are required for all public transport journeys. Reimbursement will not be made if receipts are not provided.

## **6. Application of Additional Travel Assistance**

### **6.1 Change of Post and/or Location**

Should an employee subsequently apply for a new post either within the same location or in a different location, they will lose their entitlement to additional travel assistance. From the date the employee takes up a new post the entitlement will cease.

### **6.2 Change of Home Address**

Employees must notify their line manager of any change to their home address during the additional travel assistance period. If the additional travel reduces the amount will be recalculated. If the additional travel increases the employee will not be entitled to claim any additional travel costs.

### **6.3 Travel & Subsistence Scheme**

The Trust's Travel and Subsistence Scheme includes the requirement for the deduction of normal home to work mileage where a travel claim is made for a business journey undertaken from or to home.

Where an employee is in receipt of additional travel assistance and makes this type of claim for business mileage, "normal home to work" during the additional travel assistance period is from home to the **old** place of work. An additional travel assistance claim would not be submitted for that day.

However, once the additional travel assistance expires the new home to work mileage should be deducted.

Appendix 2 gives examples of various scenarios in relation to the application of additional travel.

### **6.4 Tax and National Insurance**

Additional travel due to workplace relocation is deemed to be private travel by HMRC because it is classed as travel to a permanent workplace and as such any payment made is subject to tax and National Insurance deductions. HMRC see this as the employer paying the employee to come to a permanent place of work.

It should be noted that HMRC regulations allow payments to be made, without tax, for secondments of up to 24 months as they class this as travel to a temporary place of work. If, in the event of a Trust / School secondment, it is clear at the outset that the post is likely to result in a permanent change of work base, tax and national insurance deductions are payable from the start.

### **6.5 Roles and Responsibilities**

Employees will:

- Notify their line manager of any change to home address.
- Have a responsibility for ensuring that claims are submitted promptly for reimbursement on the Additional Travel Allowance claim form, and supported by relevant receipts.

- Submit claims within the pay period. Claims that include items older than 90 days will be reviewed by the Trust and may be rejected if the delay is considered unreasonable
- Claims that relate to a previous financial year, following the closure of that year's financial accounts, cannot be paid as this affects taxable returns and budget projections.
- Means what? Business mileage claims and additional travel allowance claims submitted in the same claim period must be stapled together with the appropriate receipts.

Line Managers will:

- Ensure that all claims are valid, certified and in accordance with the scheme
- Ensure that the first claim is authorised by head teacher/ line manager in order to confirm the circumstances meet the criteria for additional travel assistance.

**This Additional Travel Assistance Scheme is effective from XXXX**

## Appendix1:

Journey Description	Threshold and Rate	Restrictions
Car Journey: Return journey from home to new base, minus return journey from home to old base.	First 10,000 miles* - 30 pence per mile Over 10,000 miles* - 25 pence per mile  The first 6 miles of the home to new base journey is deducted, as is the first 6 miles of the new base to home journey i.e. a total of 12 miles.	Additional travel reimbursement can be claimed for a maximum of 12 months from the date the workplace relocation takes place.
Passenger allowance	5 pence, per passenger, per mile (includes Trust / School employees and clients)	This is only payable if the passenger has also had their work base moved within the last year.

### Casual Car Users

Journey Description	Threshold and Rate	Restrictions
Car Journey: Return journey from home to new base, minus return journey from home to old base.	First 10,000 miles* - 45 pence per mile Over 10,000 miles* - 25 pence per mile  The first 6 miles of the home to new base journey is deducted, as is the first 6 miles of the new base to home journey i.e. a total of 12 miles.	Additional travel reimbursement can be claimed for a maximum of 12 months from the date the workplace relocation takes place.
Passenger allowance	5 pence, per passenger, per mile (includes Trust employees and clients)	This is only payable if the passenger has also had their work base moved within the last year.

### Essential Car Users (limited to service specific terms and conditions)

Journey Description	Threshold and Rate			Restrictions
Business mileage, less notional home to base mileage		Below 1000cc	1000 to 1199cc	Additional travel reimbursement can be claimed for a maximum of 12 months from the date the workplace relocation takes place.
	Lump sum per month	£70.50	£80.25	
	First 8,500 miles	36.9p	40.9p	
	Over 8,500 miles	13.7p	14.4p	
	The first 6 miles of the home to new base journey is deducted, as is the first 6 miles of the new base to home journey i.e. a total of 12 miles.			
Passenger allowance	None			N/A

**\* The 10,000 mile threshold includes all travel undertaken in a 12 month period i.e. business travel and additional travel assistance mileage.**

### **Motor Cycle Users**

<b>Journey Description</b>	<b>Threshold and Rate</b>	<b>Restrictions</b>
Motor Cycle Journey: Return journey from home to new base, minus return journey from home to old base.	Rate is 24 pence per mile  The first 6 miles of the home to new base journey is deducted, as is the first 6 miles of the new base to home journey i.e. a total of 12 miles.	Additional travel reimbursement can be claimed for a maximum of 12 months from the date the workplace relocation takes place.
Passenger allowance	None	N/A

### **Pedal Cycle Users**

<b>Journey Description</b>	<b>Threshold and Rate</b>	<b>Restrictions</b>
Cycle Journey: Return journey from home to new base, minus return journey from home to old base.	Rate is 20 pence per mile  The first 6 miles of the home to new base journey is deducted, as is the first 6 miles of the new base to home journey i.e. a total of 12 miles.	Additional travel reimbursement can be claimed for a maximum of 12 months from the date the workplace relocation takes place.  No reimbursement can be made for journeys undertaken using a bicycle that is still being hired under the Cycle to Work Scheme.

### **Public Transport Users**

<b>Journey Description</b>	<b>Threshold and Rate</b>	<b>Restrictions</b>
Public Transport Journey: Return journey from home to new base, minus return journey from home to old base.	Reimbursement will be made for the additional cost incurred, less an amount equivalent to the casual car user mileage rate for the first 6 miles of each of the home to new base and new base to home journeys, i.e. a total of 12 miles for the return journey.	Additional travel reimbursement can be claimed for a maximum of 12 months from the date the workplace relocation takes place.

## **Appendix2:**

### **See below for various scenario's relating to the application of additional travel assistance**

**Scenario A:** *I am relocated to an office base 20 miles from my home. Previously I worked at another office base that was 10 miles from my home. I drive to work, my travelling time has doubled and I now have to pay for parking.*

*40 miles = return journey to new base*

*20 miles = return journey to old base*

*20 miles = net difference*

*12 miles = minimum threshold deduction*

*8 miles = net amount I can claim per day for up to 12 months. This is a taxable benefit.*

*I am not entitled to any compensation for additional travelling time, parking or any subsistence.*

**Scenario B:** *I am seconded to a new office for 12 months.*

*Rules as above, but maximum claim period is 12 months. As my secondment is for only 12 months, I will not pay tax on this benefit.*

**Scenario C:** *I travel by bus to work and now my return journey is 10 miles longer and costs me more. I am not entitled to any additional compensation.*

**Scenario D:** *I travel by bus to work and now my return journey is 18 miles longer.*

*I am entitled to claim the additional bus fare less an amount equivalent to the casual car user mileage rate for 12 miles. This is a taxable benefit.*

**Scenario E:** *I travel by train and my return journey costs £8:00. My new workbase is 20 miles away from home and as there is no train station I will now be travelling by car.*

*Claims must be made on an equivalent basis i.e. comparing train fare with train fare or car mileage with car mileage. Employee should calculate the mileage for the previous train journey and carry out the calculation in accordance with Scenario A above.*

**Scenario F:** *I am currently in receipt of Additional Travel Assistance and I also need to make a claim for business mileage where the journey begins from / or returns to home. The travel and subsistence scheme states that I should deduct my normal home to work mileage from the claim. During the time that I am in receipt of additional travel assistance I should deduct my old home to work mileage. Once the additional travel assistance ends I should deduct the new home to work mileage. Both claim forms should be stapled together with the relevant receipts attached.*

*22 miles = home to old place of work (44 miles round trip)*

*48 miles = home to new place of work (96 miles round trip)*

*Home to Work mileage to be deducted is 22 miles (or 44 for a round trip), not 48 miles.*

*I should not submit an Additional Travel Assistance claim for this day.*

*Once additional travel assistance expires I will deduct 48 miles (96 miles round trip).*