

## **NOTTINGHAM CITY UNISON**

### **MEMBERS GUIDELINES FOR CLAIMING EXPENSES – APR 2023**

Nottingham City UNISON is committed to encourage full participation in trade union activities of all members. The needs of the individuals who undertake activities on behalf of the Branch are important and no one should be excluded from participating in the Branch due to their individual financial circumstances.

The Branch will reimburse Branch Officers, Stewards, Health & Safety Reps, ULR's, Members of Branch Working Parties and delegates to outside bodies travelling and out-of-pocket expenses incurred whilst on Branch Business in accordance with the National Executive Council (NEC) Branch Member Expenses Scheme. This scheme ensures compliance with the HM Revenue & Customs (HMRC) requirements to make expense payments to its members.

#### **CLAIMING EXPENSES PROCEDURE**

- Expenses claims should be submitted to the Branch Co-ordinator on a monthly basis.
- All expense payments must be authorised by the Branch Secretary, Chair, or Treasurer.
- Full details of the expenses being claimed must be provided.
- Receipts must be attached where required.
- Expenses claims will take up to 7 days to process. If you need to claim in advance or you need to claim your expenses urgently, please contact the Branch Secretary.
- Payment will usually be made by bank transfer and members should provide bank details on their Expense Claim Form.

**A principle of the Branch is that no member will be out of pocket undertaking UNISON activities.**

#### **TRAVELLING**

Reimbursement will be on the basis of **additional expenditure incurred** i.e. the difference between expenditure which would have been incurred had the claimant not been on UNISON business and the expenditure actually incurred. e.g. If the distance from home to work is 6 miles but instead the person attends a union meeting 10 miles from home, the miles you should claim is 4 miles.

**Hybrid Workers** – If it is a day you would normally work from the office, you should deduct your normal home to office mileage from any claim. If it is a day you would

normally work from home, your mileage claim should start / finish from home.

Reimbursement for travelling will be at the following rates:-

- 45p per car mile (with a supplement of 5p per mile for accompanying passengers) or 2<sup>nd</sup> class rail fare (whichever is the cheapest)
- Actual Bus Fare
- Bicycle rate 15p per mile
- Motorcycle rate 20p per mile

Car Parking to be paid only if a receipt is attached to claim form.

The Branch may authorise taxis if appropriate to the circumstances of the individual.

**Where travelling costs can be minimised by taking advantage of special rail offer fares, or by sharing a vehicle, it is expected that, where reasonably practical, this will be done.**

### **SUBSISTANCE EXPENSES**

Reimbursement of subsistence can only be claimed in the following circumstances:

- For attendance on UNISON and other training courses where attendance has been authorised.
- For attendance as a delegate to meeting and conferences

There are 3 types of subsistence expenses:-

- (a) Daily rates payable when receipts are not required
- OR
- (b) Meal rates payable when receipts are provided
  - (c) Overnights stays

#### **(a) Daily Rates – receipts are not required**

- For periods away from home / work over 5 hours – claim £5.00
- For periods away from home / work over 10 hours – claim £10.00
- For periods away from home / work over 15 hours – claim £15.00

In addition to the above if returning home after 8.00pm a dinner allowance of £10.00 can be claimed.

#### **(b) Meal rates – receipts are required**

Breakfast: when leaving home before 7.00am up to £5.45

Lunch:	where absence from their normal place of work is between 12.00pm-2.00pm	up to £7.10
Dinner:	when returning home after 8.00pm	up to £20.15 (excl. alcohol)

A maximum of 3 meal allowances can be claimed in any 24 hours

### **(c) Overnight Stays**

The current overnight allowance is £50 for each complete 24-hour period. As this exceeds the HMRC rate of £25 for a 24-hour period, the excess £25 is taxed at the basic rate of 20%. The net amount paid is therefore £45 for each 24-hour period. Any period over and above the first 24 hours, expenses are payable at the daily or meal rates until the next 24-hour period is complete and so on.

Where meals are provided centrally £5 per lunch and £15 per dinner must be deducted from the amount claimed.

### **All Inclusive Events**

Where an all-inclusive event or meeting is held and all meals are provided, members are entitled to receive a £5 out of office allowance for each 24 hour period in place of the subsistence allowances stated

When a meal has been centrally provided, a deduction of £5 will be made in respect of lunch and £15 where a dinner has been provided.

### **Tax Implications**

The Branch will deduct the tax payable on the expense claims and the National Office will claim this from the Branch and pay this over to the HMRC. For basic rate tax payer's no further action is needed. Non tax payers may be able to reclaim the tax paid from the HMRC. Higher rate tax payers will be responsible for paying any additional taxable amount due on the expenses received.

### **AD-HOC STEWARDS MEETINGS WITH MEMBERS**

Reps meetings with members should normally take place in the workplace wherever possible with the usual refreshments facilities used. However, if it is not feasible to meet in the workplace the Branch will reimburse the rep for the cost of a non-alcoholic drink when meeting members in a local café.

### **TELEPHONE EXPENSES**

The Branch will reimburse the cost of telephone calls made on behalf of the Branch where they could not have reasonably been made from UNISON Offices. All claims for reimbursement must include receipts or documentary evidence of the phone charges incurred.

## **DEPENDENT CARE ALLOWANCES**

Dependent care is split into two categories; the first is where a dependent accompanies the members to a meeting / conference and the second where the dependent stays at home.

### **Accompanying a Member**

Where an adult or child dependent accompanies a member to conference the Branch will pay for their accommodation. They will also be entitled to the following rates:-

Adult or child dependent aged between 13-17	full daily allowance of £40
Child under the age of 13	75% of daily allowance, £30

If the child is placed in a crèche then a rate of £15 per day applies instead of the allowances above.

### **Child Dependent Home Care**

Where a child dependent stays at home and does not accompany a member to a meeting / conference then only that expenditure that is over and above what would normally be incurred by the member can be reclaimed.

Day rate      up to a maximum of £32

Night rate    up to a maximum of £16

The night rate is payable from 6.00pm and an overnight stay need not be incurred for this allowance to be claimed. An additional 20% of the above rates can be claimed for each additional dependent.

Dependent childcare is paid for children up to the age of 17. All claims need to be accompanied by a receipt that states both the name and address of the carer.