

# Expenses Policy

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All payments of expenses are at the sole discretion of Flamingo Contracting Ltd. Expenses must be claimed using the company's expense claim form or online expense claim portal. Claims will be subject to checking and authorisation, and you may be required to reimburse claims which cannot be verified.

## **IMPORTANT: Temporary workplace**

All travelling and subsistence costs must be incurred on travel to or from a temporary workplace. A temporary workplace is somewhere you go to perform a task of limited duration or for a temporary purpose. If you are likely to spend more than 40% of your working time at a site and you will be at the site for more than 24 months, it cannot be a temporary workplace. Also, if this is the only site you are likely to be working at for this end client during this engagement (e.g. you are not moving between sites and you are not likely to move to another site for the same end client when this one finishes), you cannot claim. If you are in doubt about whether your site is a temporary workplace, contact us.

## **Section 1: We can pay the expenses in this section free of tax and NIC**

### **Travel costs to and from a temporary workplace (see above definition)**

#### **Mileage**

You can claim for using your own vehicle at the HMRC approved rates, which are currently:

Vehicle	First 10,000 business miles	Over 10,000 business miles	Passenger rate
Car or van (any cc)	45p per mile	25p per mile	5p per mile
Motorcycle	24p per mile	24p per mile	-
Bicycle	20p per mile	20p per mile	-

#### **Incidental Overnight Expenses**

Where you are required to stay away on work you can claim an overnight flat rate allowance of £5 (£10 if overseas) for incidental expenses. Receipts are not required.

#### **Eyesight tests and glasses**

Where you are required to use a visual display unit (VDU) as part of your normal duties, we will reimburse the costs of an eyesight test. A receipt is required from your optician.

#### **Work-related training costs**

We will reimburse the costs of work-related training and any related costs.

Work-related training is any training course or other activity which is designed to impart, instil, improve or reinforce any knowledge, skills, or personal qualities which are useful to you in your job. This can include self-tuition packages, computer based training and distance learning courses.

Receipts are required for these costs.

#### **Use of your home**

Where you are required to work regularly at home you may claim an unreceipted allowance of up to £4 per week free of tax.

## **Other expenses**

If you wish to claim an expense that is not listed above, please enquire directly before making a claim and we will advise you if you are allowed to claim.

## **Section 2: We can pay the expenses in this section but we must deduct tax and NIC**

The expenses below must be paid out by us under deduction of PAYE; however we will collate, check and retain the information you send us and this will help you to make a claim for your tax relief at the end of the year.

**Receipts or other evidence is required for all the claims in this section of the policy unless otherwise stated.**

## **Travel costs to and from a temporary workplace (see the definition on page one)**

### **Public transport**

You can claim the costs of bus, train and other public transport fares (including taxis) for travel to and from a temporary workplace.

### **Parking and tolls**

You can claim the costs of parking, tolls and congestion charges (but not fines).

### **Subsistence**

You can claim the actual costs of subsistence you incur when attending a temporary workplace. You cannot claim for a packed lunch or pre-prepared food, you must incur the cost on your business journey.

### **Accommodation**

You can claim where you are required to work away from home at a temporary workplace and you incur hotel or accommodation costs.

### **Work related tools and clothing**

You can claim for smaller items of tools and equipment, and for specialist, safety or protective clothing, or items of identifiable uniform that you have to buy for your work. You cannot claim for everyday clothing.

You can also claim a reasonable unreceipted amount for laundering this clothing (maximum £1.15 per week) or a higher amount if you provide receipts as evidence.

### **Business calls**

You can claim the costs of identifiable business calls. You must provide an itemised bill and circle all calls made in connection with your work.

Where a separate telephone line is used exclusively for business purposes, then the full cost of this may be claimed (including rental/standing charges) – a copy of the bill will be required.

### **Professional subscriptions**

You can claim for the cost of professional subscriptions, providing they are relevant to your work and they appear on HMRC's approved list (check with us if in doubt).

### **Stationery and books**

Where these are used wholly, necessarily and exclusively in the performance of your duties then they can be claimed.

## **Other expenses**

If you wish to claim an expense that is not listed above, please enquire directly before making a claim and we will advise you if you are allowed to claim.