

1 What expenses can I claim?

The Parasol IT Expenses Policy is split into expenses that need receipts to support the claim and expenses that do not. Please remember the following important note:-

WHILST WE DO NOT REQUIRE RECEIPTS TO BE SUBMITTED FOR CLAIMS FOR SUBSISTENCE OR HOTEL ACCOMODATION WHICH IS LESS THAN £45, IT IS AN INLAND REVENUE STIPULATION THAT WE AUDIT A SELECTION OF CLAIMS ON A MONTHLY BASIS. IF YOUR CLAIM IS SELECTED FOR AUDIT THEN YOU WILL NEED TO PROVIDE RECEIPTS TO SUBSTANTIATE YOUR CLAIM – IF YOU CANNOT PROVIDE THESE RECEIPTS THEN WE ARE OBLIGED TO FORWARD THE DETAILS ONTO THE INLAND REVENUE FOR FURTHER INVESTIGATION.

1.1 Subsistence

Subsistence is basically meal costs whilst working at a temporary workplace.

Subsistence can be claimed on the following basis:-

- a) Up to £5 per day if you work more than 5 hours a day **not including** travelling time and **excluding** breaks (i.e. lunch).
- b) Up to £15 per day if you work more than 10 hours a day, **including** travelling time and **excluding** breaks (i.e. lunch).
- c) Up to £21 per day (overnight stay) if you work more than 10 hours a day, **including** travelling time, **excluding breaks** (i.e. lunch) **AND** are staying in a hotel. The claim for £21 **MUST** be accompanied by a hotel claim (see section 3.5) but **CANNOT** be used in conjunction with a friends & family stay. A claim for £21 per day without a matching hotel claim will be rejected.

Receipts for subsistence expenses do **NOT** need to be submitted to Parasol.

Subsistence cannot be claimed when you have worked, or when you know you will work, more than 2 years at any one location.

Note: Subsistence costs cannot be claimed where other family members are present.

1.2 Mileage

Mileage can generally be claimed for all business related travel including to and from your home to your place of work. The exception to this is when you have worked, or when you know you will work, more than 2 years at any one location. When this situation occurs mileage to and from your home to your place of work cannot be claimed. If you are unsure whether you can claim please contact Member Support.

The following mileage rates can be claimed:-

Vehicle Type	First 10,000 miles per annum	10,001+ miles per annum
Cycle	20p	20p
Motorbike	24p	24p
Car	40p	25p

Receipts are **NOT** required for mileage expenses.

1.3 Rail, Bus and Air Travel

Rail, bus and air travel costs to and from your home to your place of work. Receipts are required.

1.4 Parking Charges

Parking charges including parking meters. Receipts are required.

1.5 Accommodation

Accommodation and breakfast costs upto the following limits:-

- London £95 per night
- Elsewhere £75 per night

Receipts are required to claim the above items

You may also claim up to £45 per night for accommodation without submitting receipts to Parasol IT but please remember you may be asked to provide these receipts to substantiate your claim.

Should you stay with friends or family as opposed to renting accommodation or staying in a hotel you can claim £25 per night Friends and Family Allowance. To substantiate this type of claim you will need to provide the date, name, address and telephone number of whom you stayed with. You can only claim the family and friends allowance if the temporary place of residence is more than 20 miles from your usual address and can be proved that you would be extremely inconvenienced if you were not to stay at this temporary address.

In addition to the accommodation and breakfast costs, you are also granted a further £5 per night to cover personal incidental expenses. No receipts are required for personal incidental expenses.

When claiming accommodation rental costs your rental agreement **MUST** meet the Inland Revenue Dual Purpose rules. These states that the property concerned must just be let for the working week and **NOT** for non working days (i.e. weekends). If the rental receipt clearly states it is just for the days you have worked then it will be allowable.

Note: Accommodation costs cannot be claimed where other family members are present.

1.6 Telephone

Identified and itemised business calls up to £35 per month. No private calls or line rental costs are claimable. A copy of your telephone bill with the business calls clearly identified is required.

1.7 Office consumables and stationery

Reimbursement of reasonable amounts (normally a maximum of £35 per month) for office stationery, postage and consumables used wholly, necessarily and exclusively in the performance of your duties. Receipts are required.

1.8 Professional Subscriptions

A full list of allowable subscriptions can be found <http://www.hmrc.gov.uk/list3>

Receipts are required.

1.9 Eyesight Tests

It is possible to claim up to £15 in expenses towards the cost of an eyesight test where this is necessary for the initial or continued use of visual display equipment in your assignment(s). A qualified optician must carry out the eyesight test and a receipt for the provision of the test must be supplied.

1.10 Congestion Charging

You are able to claim the cost of congestion charging if it relates specifically and exclusively to your assignment. We will audit that the charges match working days and personal travel must not be claimed for. Receipts are required.

1.11 Training & Tuition

Training & tuition costs can be claimed where it is “**work related**” (see below for a definition of “**work related**”).

To ensure any claim is allowable we require:

- a receipt for the full amount for the training & tuition
- your current job description
- the name of the training course/tuition
- a description of the course/tuition.

In addition to claiming the cost of the training & tuition any “**related costs**” (see below for a definition of “**related costs**”) can also be claimed.

The definition of “**Work-related training**” is training for your current employment or a “**related employment**” where the training course or other activity is designed to impart, instil, improve or reinforce any knowledge, skills, or personal qualities which:

- are, or are likely to prove, useful to you as an employee when performing your duties, **or**
- will qualify or better qualify you to undertake the employment, or to participate in charitable or voluntary activities arising through your employment.

The term includes a wide-range of practical and theoretical skills, so long as those skills are relevant to your employment. Where leadership team skills are appropriate to you, participation in activities such as Outward Bound, Raleigh International, or Prince’s Trust will qualify.

Examples for clarification are:

- 1) Taking a Microsoft Word course to improve word processing skills would be allowed if your work required you to produce any kind of documentation or correspondence. The majority of IT related employment would obviously qualify for this kind of training whilst perhaps a long distance lorry driver would struggle to prove the course was “work related”.
- 2) Taking a Microsoft Project Manager course would be allowed for project managers, team leader, supervisors and anyone in a proven leadership or management capacity whilst perhaps a call centre first line support engineer would again struggle to prove that it was “work related”.

The definition of ‘**Related employment**’ is training which is undertaken with an employment or prospective employment in view where:

- any office or employment held with your employer or which is to be held with your employer or a connected person
- any such office or employment to which you have or can realistically expect to have a serious opportunity of being appointed.

The intention here is to include all genuine training, in a range of competencies, which you need to advance your career, or to achieve a career move. Training in leisure type activities, unless exceptionally an activity which has a genuine connection with your work duties, is not allowable.

The definition of “**Related costs**” is any expenditure related to the training you are claiming for. Examples would be travel, accommodation and subsistence costs when staying away from home to undertake the course. “**Related costs**” should be claimed under the appropriate sections within the expense claim and NOT within the training category (e.g. Subsistence should be claimed within the Subsistence section).

1.12 Computer Hardware and Software

Computer hardware (e.g. laptop, PC, printer, scanner) and software costs can be claimed where it can be proved that it is essential to your role. A maximum value of £500 per annum can be claimed for computer hardware and software expenses.

To ensure any claim is allowable we require:

- The full value amount of the hardware and/or software to be entered in your expense claim (i.e. if the value is £600 you must enter £600 in your claim even though we can only use £500)
- a receipt for the full amount.