

EXPENSES CLAIMS – POLICY FOR LAY MEMBERS
(EFFECTIVE FROM 1st August 2016)

HMRC has again changed what are allowable (non receipted) allowances which may be claimed. These are now statutory and come into effect 6th April 2016). In particular, the new HMRC rules eliminate the Breakfast Allowance and have introduced a new 15 hour allowance.

In order to fulfil its duty, the EC is obliged to ensure that appropriate financial procedures operate and are fully complied with at all times.

As general principles, it was agreed that meetings requiring substantial travel by members should start at 11am as a norm and that no unnecessary overnights are incurred.

This policy applies to statutory other duly sanctioned meetings of Union members and Unite Education courses. It does not apply to Branch meetings or meetings where the member's employer is present (where the employer should pay).

The Executive Council has also decided that buffets (or other meals) should not be provided at any Union meeting/course with the exception of those held at Esher or Eastbourne. If the members attending the meeting ask for a buffet to be provided, then £5 (the average cost of a buffet) must be deducted from the allowances claimed.

As required by HMRC, one receipt must be attached to the member's claim for each allowance claimed (with the exception of the £5 incidental overnight allowance and the Special Regional 5 Hour Allowance). For travel commencing on or after 1st August 2016, National /Regional administration will not be able to pay allowances for which there is not a corresponding receipt.

1. Claim Forms

Members submitting a claim for the reimbursement of expenses in respect of union meetings and activities on behalf of the Union, MUST ensure the following requirements are met:

- i) Full details of the relevant expenditure incurred must be included on the appropriate Lay Members Expenses Form;
- ii) All receipts where required and practicable must be attached to support each item of expenditure. Under the new HMRC regulations, it is necessary for members to prove that they had incurred some level of expense when claiming allowances. Accordingly, in order to claim the allowances below, the members

must submit at least one receipt for food/drink for each allowance claimed (except for the £5 incidental overnight and the Special Regional 5 Hour allowances) dated on the day of the allowance with their claim to evidence that they had in fact incurred a cost. No receipts means no allowance will be paid;

- iii) The union official organising the event (for example, National Officer) will sign the claim form indicating that the claim is legitimate (and therefore valid for payment by the Union). The Regional Secretary (or Regional Administration where responsibility has been so delegated) or, where appropriate, National Administration will check and sign the form to ensure that the claim fully complies with Unite policy.

The Finance Department will usually make payment by BACS or cheque within five working days of receiving the claim form unless further enquiries are required. Cheques only in one-off or exceptional circumstances; BACS to be standard. A new claimant should also send their Bank or Building Society details to enable the transaction to be paid direct to their respective Bank/Building Society account by BACS.

2. Transport

In respect of claims relating to transport costs, the EC has agreed that members will be expected to utilize the most economical means of travel. This means, for example, if members live close by each other and are travelling in excess of 100 miles (return) to a meeting, they will be expected to travel together as long as this is practicable. Transport costs will only be reimbursed as follows:

- i) By train (or bus for local travel) — rail travel will either be booked by the Union in advance or reimbursed to the members up to open standard (2nd) class fare (receipt required). Receipts will not be required where not commonly available or impractical (e.g., Tube, local bus, etc.) but the member must detail separately each journey and fare paid for non receipted travel. For travel on the London Underground, the fare shall be the Oyster cost of the journey unless receipted; claims for Oyster Top-ups and Rail fare fines are not allowable.
- ii) By car — a rate of 45p per mile will apply for the first 10,000 miles and 25p per mile thereafter. ROI members may claim 46.25c per kilometre for the first 6,437 kilometres and 23.62c thereafter. Where several members travel in one car, members can claim an additional 5p per mile (€0.05 per kilometre) for each additional member transported (names/membership numbers and pick-up location details must be identified on claim form). Congestion

charges and parking are reimbursable upon production of a receipt (whereas speeding tickets and parking fines are not).

- iii) Taxi's can only be utilised where essential and must be receipted. The expectation is that public transport will be used where available and practicable.
- iv) Air fares will only be appropriate on the basis that the Officer authorising the expenditure considers that either the distance involved, the start time of the meeting coupled with the alternative higher costs of overnight accommodation, make air travel the best practicable means available. Air Travel should generally be booked via the Union and where this is not possible or practicable then receipts must be provided. International travel (outside the UK/ROI/Gibraltar/Channel Islands) must be approved by an AGS and booked by Central Office.

3. Daily Allowances

When on Union Business (including Unite Education courses), the following Daily Allowances to cover meals and other subsistence will apply for each 24 hour period:

5 hour allowance	£5 (€6.50) where a member is away from home and away from their normal place of work on Union business for at least 5 hours and where Unite does not provide food. Note: members can claim only one 5, 10 or 15 hour allowance within the same 24 hour period (but the Special Regional 5 hour allowance can be claimed in addition to the 5 hour allowance).
Special Regional 5 hour allowance	£5 (€6.50) where a member is away from home and away from their normal place of work on Union business within their Region for at least 5 hours and less than 10 hours. This allowance can be claimed in addition to the normal 5 Hour Allowance above. This allowance is taxable and Unite will settle the tax on behalf of members.
10 hour allowance	£10 (€13) where a member is away from home and away from their normal place of work on Union business for at least 10 hours and where Unite does not provide any food. Note: members can claim only one 5, 10 or 15 hour allowance within the same 24 hour period.

15 hour allowance £25 (€32.50) where a member is away from home and away from their normal place of work on Union business for at least 15 hours and where Unite does not provide any food. Note: members can claim only one 5, 10 or 15 hour allowance within the same 24 hour period. If the Union provides an evening meal, then the member is only entitled to claim the 10 hour allowance (and incidental overnight allowance if staying overnight) for that day.

Evening meal Allowance £10 (€13) where a member is away from home and away from their normal place of work on Union business, returns home after 8 pm and Unite does not provide an evening meal. Note that this allowance cannot be claimed if the member is claiming a 15 hour allowance for that day.

Note: The sum of the above allowances cannot exceed £25 (€32.50) in a 24 hour period. Note also that the HMRC allowances operate on a 24 time clock. For example, the 5 hour allowance cannot be claimed by a member on a second day of an overnight unless the member has been away on Union business for 29 hours (24 hours plus a further 5 hours). Further note: for facilities where all meals are included (e.g., Eastbourne, Esher, etc.), claims can only be made for the travel time to and from home to the facility (plus the Incidental Overnight Allowance below) with production of a receipt for food/drink consumed while travelling. This means that the member's combined to/from travel time must exceed 5 hours in order for a claim to be made. If arriving home after 8 pm, then members can claim (with a receipt) the Evening Meal Allowance.

Incidental Overnight Allowance (UK, ROI and Gibraltar) £5 (€6.50) where a member is away overnight on Union business

Note: The sum of allowances therefore could total £30 (€39) for a member staying away overnight

Int'l Overnight (other than UK, ROI, Gibraltar) £50 (€65)

For this purpose, the Republic of Ireland and Gibraltar shall be treated the same as the UK. In respect of the Republic of Ireland members, the reimbursement for any expense other than the above allowances shall be converted into Euros at the published HMRC exchange rate for the month of travel.

4. Overnight Accommodation

Where overnight accommodation is essential this should be booked by the Union whenever possible. The Union will book bed and breakfast as standard practice. Any and all extras (room service, dinner, lunch, bar, phone, internet, minibar, payTV, etc.) shall be paid by the member. In the exceptional circumstances where accommodation is not booked by the Union, reasonable claims for room inclusive of breakfast will be reimbursed upon production of a receipt.

5. Wrong claims.

Any member whose claim(s) are subsequently proven to be wrong must repay the Union any amounts overpaid and shall, where the claim(s) are found to be fraudulent (a proper investigation having been conducted), the member shall, as appropriate, be subject to disciplinary procedures of the Union. The Union shall likewise pay the member any amounts underpaid.