

Expenses In detail

April 2008 to April 2009



When joining an Umbrella company, there are certain personal expenses that can be claimed for tax relief such as business mileage and accommodation.

We have also negotiated with the HMRC and they granted us dispensation for expenses such as uniforms, business calls/ fax's, parking charges, car rental, incidental expenditure, protective clothing and meals. Further details below.





Claiming Expenses

In order to claim any of our approved expenses, you will need to complete an Expense Claim form with the details of your claim. These are included in our Welcome Pack or can be downloaded from our website. There are **two** different Claim forms, one for expenses you can claim without the need to forward us the original receipt(s) and, the other, where we require the original receipt(s) before we can process the claim. Once complete, simply fax or post the form(s) (Plus receipts if required) to us to validate and apply the tax relief to your salary.



NRR - NO RECEIPTS REQUIRED CLAIM FORM

RR - RECEIPTS REQUIRED CLAIM FORM




Mileage, Parking and Other Transport

	CLAIM FORM
<p> MILEAGE</p> <p>Business mileage including to and from work within the financial tax year. Calculated at 40p per mile for the first 10,000 miles regardless of the size of car engine, and then reduced to 25p per mile for any further business miles within the financial tax year.</p>	NRR
<p> PARKING AND TOLL CHARGES Receipts required</p> <p>If receipt is provided then actual expenditure can be processed. If no receipt can be obtained then values exceeding £5 cannot be processed.</p>	>£5 RR
<p> PUBLIC TRANSPORT & TAXI'S Tickets or receipts required</p> <p>Any other form of travel used solely for work purposes e.g. taxi, bus.</p>	RR
<p> CAR RENTAL Rental and petrol receipts required</p> <p>A Maximum of 28 days within the financial tax year and used wholly for business use</p>	RR


Uniforms and Protective Clothing

<p> UNIFORMS Receipts required</p> <p>If you are required to provide a uniform then the uniform must bear a permanent and conspicuous badge bearing the companies name (i.e. Clients Name)</p>	RR						
<p> PROTECTIVE CLOTHING Receipts required</p> <p>Protective clothing worn as a matter of physical necessity due to the nature of the work and as required by Health and safety legislation as defined on the list below:</p> <table border="0"> <tr> <td>Safety Boots</td> <td>Overalls</td> <td>Gloves</td> </tr> <tr> <td>Spectacles</td> <td>Goggles</td> <td>Wellingtons</td> </tr> </table>	Safety Boots	Overalls	Gloves	Spectacles	Goggles	Wellingtons	RR
Safety Boots	Overalls	Gloves					
Spectacles	Goggles	Wellingtons					



Overnight Stays & Expenditure

<p> OVERNIGHT STAYS AT B&B/ HOTELS Receipts required</p> <p>Overnight stay in B&B or hotel accommodation plus an evening meal where you are required to work away from home overnight in the performance of your duties and on instruction of your agency/ client. (£95 maximum)</p>	RR
<p> OVERNIGHT STAYS WITH FRIENDS OR RELATIVES</p> <p>A maximum of £25 per night for stays with friends or family as an alternative to hotel accommodation where you are required to work away from home overnight in the performance of your duties and instruction of your agency/ client. This cannot be paid in conjunction with any hotel accommodation or night subsistence expense.</p>	NRR
<p> NIGHT SUBSISTENCE Receipts required</p> <p>where you are required to work away from home overnight in the performance of your</p>	RR
<p> PERSONAL INCIDENTAL EXPENDITURE</p> <p>A maximum of £5 per night for stays within the UK to cover cost of extras including newspapers, laundry, telephone calls home etc. (£10 maximum outside the UK)</p>	NRR


Day Subsistence

<p> DAY SUBSISTENCE</p> <p>Up to £10.00 if required to perform the duties of the employment at a temporary workplace. Covering costs relating for up to two meals. Absence from the permanent place of work must exceed:</p> <p>5 hours to claim maximum up to £5.00 10 hours to claim maximum up to £10.00</p> <p><small>Only Actual Expenditure can be claimed. Although receipts are not required to claim this subsistence we would like to emphasise that they must be retained as they may later be requested</small></p>	NRR
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Phone and Fax Costs

<p> BUSINESS TELEPHONE CALLS Itemised bill required</p> <p>Privately owned telephone including a mobile phone. Hotel telephone on receipt of hotel invoice</p>	RR
<p> FAX Itemised bill required</p> <p>Wholly and exclusively in the performance of duties</p>	RR

Professional Subscriptions

<p> PROFESSIONAL SUBSCRIPTIONS Receipts required</p> <p>In respect of membership to professional bodies</p>	RR
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The Expenses Small Print

In accordance with HMRC, all claimed expenses have to have been incurred wholly and exclusively for the performance of your duties at a temporary place of work. Please also note that with all expenses the two year rule applies, which means that if you are working or intending to work at the same site for two or more years you cannot claim any tax relief on your expenses.

All expenses are subject to approval by Paycheck Services. We require that where appropriate that receipts are supplied as well as confirmation by yourself that the expenses were incurred wholly and exclusively for the performance of your duties.

