

Expense Allowances 2015/16 (valid from 6 April 2015)

Subsistence and Care Allowances

The subsistence and overnight allowance rates have been adjusted in line with the rise in the newly adopted RPIJ (all items) to February 2015. Care allowances are increased in line with national wage rates. Both the Incidental Subsistence Expenses and the Incidental Overnight Expenses amounts are fixed by our dispensation from HMRC and are not increased in line with RPIJ.

	2015/16 £	2014/15 £
Subsistence Allowance (when travelling on church business other than to normal place of work)		
Breakfast (if journey started before normal daily departure time and no later than 6.30am)	6.55	6.55
Lunch (additional cost over and above normal lunch costs)	5.45	5.45
Dinner Allowance (if staying away from home or not returning home before 10pm)	19.15	19.10
Incidental Subsistence Expenses		
In addition to the subsistence allowances referred to above you may additionally claim for incidental expenditure on refreshments such as tea, coffee, water etc	5.00 per day	5.00 per day
Overnight Allowance inc Breakfast		
Inner London	131.00	131.00
Elsewhere	109.00	109.00
Incidental Overnight Expenses		
In addition to the overnight allowances referred to above you may additionally claim for incidental expenses of a personal nature such as newspapers, laundry and private phone calls	5.00 per night	5.00 per night
Care Allowances (members only#)	<u>From 1 Oct15</u>	<u>From 1 Oct14 To 30 Sept15</u>
Day	6.70 per hour	6.50 per hour
Overnight	40.00	38.00
Weekend (one overnight)	56.00	55.00
Weekend (two overnights)	92.00	89.00

#Care allowances are not available to members of staff of the NCIs.

The allowances are not a fixed sum but a maximum amount up to which a claimant can seek reimbursement of his/her actual costs.

Mileage Allowances

The tax free rates for cars and cycles set by HMRC are as follows:

Cars

On the first 10,000 miles in the tax year	45p per mile
On each additional mile over 10,000 miles	25p per mile

Motor cycles

24p per mile

Bicycles

20p per mile

These figures represent the maximum amount, which can be paid to employees (including clergy) for work related mileage in their own vehicles, where public transport is not a viable option, without any tax or national insurance liability being incurred.

Passengers

To encourage car sharing by employees, the NCIs will pay you an additional amount of 5 pence per mile (tax free) for each colleague that travels with you in your car on a work related journey.

Public Transport Rate

Where a person could use public transport but chooses instead to use their private vehicle, the amount reimbursed per mile will be reduced to 30p. The balance up to the full HMRC rate can be treated as an allowable expense in the individual's tax return.

Congestion Charge

The congestion charge will be an allowable expense where the use of a car within the zone is unavoidable (regardless of which mileage rate is claimed). However surcharges and penalty charges imposed will not be allowable.

Loss of Earnings (Members only, not applicable to staff)

Loss of earnings allowance is based on the movements in the Average Weekly Earnings figure (that which is seasonally adjusted, includes bonus payments but excludes arrears of pay).

The loss of earnings rate has been increased in line with the rise in the AWE index in the year to December 2014. The new daily rate is **£163.70** (2014/15 £160.00).

The rate is not a fixed sum but a maximum amount up to which Synod members can claim depending upon their actual loss of earnings. If, for example, a Synod member suffers loss of earnings of £75 then he/she can only claim up to £75. If a Synod member suffers loss of earnings of £300 then he/she can only claim up to a maximum of £163.70.

Loss of earnings can be claimed by a Synod member who is:

- **self employed** on the basis of a self-certificate that he/she has forgone that amount of income. For those who are self employed the amount is taxable as the allowance is being paid to compensate him/her for loss of profit;
- **in paid employment** on receipt of certification from the employer (i) that unpaid leave is being taken and (ii) of the cost to the employee (i.e. pay forgone after tax deducted). For those who are in paid employment the amount is not taxable provided that the payment is calculated to do no more than replace the salary that the employee would otherwise have received from his/her employer.

<p>All expense claims except mileage claims MUST be supported by appropriate receipts or other documentation attached to the claim form</p>
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