



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