

NCIs' Expense Rates & Limits (Effective September 2018)

The NCIs' Expenses Rates & Limits must be applied in conjunction with the NCIs' policy on reimbursement of official expenses.

Subsistence Rates & Limits

Please note, you can only claim for **actual costs incurred** up to the limits shown below.

Subsistence: (when travelling on Church business other than to normal place of work)	Limits
Breakfast: (if journey started before normal daily departure time and no later than 6.30am)	£7.00
Lunch: (additional cost over and above normal lunch costs)	£6.00
Dinner: (if staying away from home or not returning home before 10pm)	£20.00
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
Overnight Accommodation including Breakfast	
Inner London:	£139.00 per night
Provincial cities and elsewhere:	£116.00 per night
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 (UK) £10.00 per night (Overseas)

Mileage Rates

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

	On the first 10,000 miles in the tax year	On each additional mile over 10,000 miles
Cars and vans	45p per mile	25p per mile
Motor cycles	24p per mile	24p per mile
Bicycles	20p per mile	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.

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

The daily rate for loss of earnings is £175.

The rate is not a fixed sum but a maximum limit 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 £175.

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). This certificate should be provided on the employer's headed paper, and dated and signed by the employer.

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.

Care Rates & Limits (Members only, not applicable to staff)

Members may claim for the cost of caring for a dependant whilst carrying out Church business. Please note, you can only claim for **actual costs incurred** up to the limits shown below.

	Limits
Day	£7.50 per hour
Overnight	£43.00
Weekend (one overnight)	£62.00
Weekend (two overnights)	£100.00

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Claiming expenses

All expense claims except mileage claims MUST be supported by appropriate VAT receipts or other documentation (including employer certification for loss of earnings) attached to the correctly completed claim form, please see links below.

[Staff Expenses form](#)

[Non Staff expenses form](#)

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