

Factsheet C29: Paying employee expenses

As part of your Support Plan you may have identified an amount of money each week to pay towards expenses your employee has paid for. If you are in any doubt if they can claim expenses you should check your support plan or with your care assessor.

What can my Personal Assistant claim for?

Mileage during work time: If they use their own car during work time e.g. taking you out or going shopping, then you would normally be expected to pay a mileage allowance for these journeys. This will have been identified in your support plan.

Please check with Her Majesty's Revenue & Customs (HMRC) for the current Approved Mileage Allowance. This is because as long as you pay your employee the approved rate or less and only pay for work journeys you do not have to provide information to HMRC or pay tax on this income. You should keep records of your employee's work journeys in case these records are ever requested. If your employee uses their car for work it is important to check they have insured their car for business use.

Mileage to/from work: You **should not** pay your employee for travel to and from work. Generally, it is expected that people travel to/from work at their own expense. You would have to notify HMRC if you do and they could see this as a taxable benefit.



Other Expenses

Expenses are payments that your employee has made because they are working for you. These can include things like entrance fees for activities e.g. cinema. In these instances it is worth checking if your employee can accompany you free of charge. For advice on paying mileage and expenses to your employees you can contact Equal Lives or HMRC direct on 08457 143143. If Equal Lives holds your money, you can claim your employee's expenses by using the form overleaf, if you hold your own money you may wish to use the form for your own records. Please make sure if your employee is claiming mileage they include petrol / diesel VAT receipts (even under £50) as these are now required to pay mileage.

If you require further information or would like this factsheet in an alternative format you can contact us by calling: 01508 491210, by emailing: info@equallives.org.uk, or by writing to: Equal Lives, 15 Manor Farm Barns, Fox Road, Framingham Pigot, Norfolk, NR14 7PZ.



Employee Expenses and Mileage Claim Form

Please send this form to us with your timesheets

Employer's Name: _____

Employer's Address: _____

Employee's Name: _____

Employee's Address: _____

Date: ____/____/____

Period covered: _____

Total amount of Expenses (Including mileage): £ _____

Please pay my employee the above amount as reimbursement of expense incurred from my direct payment account.

I understand I need to keep receipts or invoices in relation to each expense. My mileage rate does not exceed the Approved Mileage Allowance Payment (AMAP).

Ensure to attach copies of any receipts over £50.

Signature of Employee _____ Date _____

Authorised by Employer _____ Date _____

