

# Expense Policy

This document outlines Duplex Payroll Expense Policy and is applicable to Duplex Payroll employees. In all instances any expense (or portion of an expense) is approved at the discretion of Duplex Payroll.

## Approval and Payment timing

Expense payments will be made to employees when processing their salary payment. An expense claim will be regarded as approved when it is paid to the employee.

## How to make a claim?

You can make an expense claim by completing and returning an Expense Claim form to us. Please retain the original receipts as we may request these from you at a later date. Please provide as much information as possible to give a clear understanding of what the expense claim relates to. Please ensure your claim form is with us no later than 3pm Monday for the previous week worked

## What is the difference between Reimbursable and Claimable expenses?

Claimable Expenses are expenses that are incurred by the contractor and they must be wholly and exclusively business related. The agency/client do not pay these on behalf of the contractor, they are expenses that are claimed through the Umbrella Company.

Reimbursable Expenses are expenses the contractor has incurred and that the agency agrees to refund back to the contractor.

## Expenses covered through Umbrella

### Travel

#### Mileage

	Explanation	(£)	Required
Car	First 10000 miles in the year (year starts April 6th to April 5th)	.45	The car must be owned by the employee. A log book must be kept. Only business related miles can be claimed.
Car	Over 10001 miles per year	.25	The car must be owned by the employee. A log book must be kept. Only business related miles can be claimed.
Motorbike	All miles	.24	The motor cycle must be owned by the employee. A log book must be kept. Only business related miles can be claimed.
Bicycle	All miles	.20	The bicycle must be owned by the employee Only business related miles can be claimed.

#### Tube/Train/Bus Tickets

These can be claimed so long as they are solely for the purpose of work – any personal use of the ticket would have to be purely incidental.

#### Cabs

Can only be claimed after 9pm or before 6am.

Cannot be claimed frequently.

Must be for business purposes only.

#### Rented Cars

The cost of the car hire and the fuel can be claimed.

The car hire would have to be purely for business use.

For any incidental personal use of the car, that portion of the fuel cannot be claimed.

#### Flights

Ensure that the ticket is in your name and the purpose of your trip is solely for business

## Subsistence

	Explanation	(£)	Required
Breakfast Rate**	In exceptional circumstances if you leave home before 6am and you wouldn't normally	£5	Incurred a cost Keep receipts for your own records
5 Hour Rate*	Away from home for more than 5 Hours	£5	Incurred a cost Keep receipts for your own records
10 Hour Rate*	Away from home for more than 10 Hours	£10	Incurred a cost Keep receipts for your own records
Late Dinner Rate**	In exceptional circumstances if you work later than 8pm and you wouldn't usually	£15	Incurred a cost Keep receipts for your own records

\*Employee's can only claim for rate one or two, not both

\*\*note these are both cumulative with rates 1 and 2

## Clothing

Protective and specialised clothing can be claimed so long as the employee is required to purchase and wear the items in order to do their job.

This can include items like waterproofs, high visibility clothing, overalls, work boots, hard hats, etc. Costs associated with cleaning and maintaining the items can also be claimed.

## Computers

The computer would need to have been bought subsequent to you becoming our employee. Only one computer can be claimed and the claim cannot exceed £1500.00. The computer must be purchased for business purposes, where personal use can only be incidental.

## Training Courses & Books

These have to be wholly required by your current employment and in order to maintain your current professional status – i.e. they cannot be for courses which further your current qualification.

No personal development training. Any enduring benefit must be incidental.

## Professional Body Membership Fees

These have to be wholly required by your current employment and in order to maintain your current professional status.

They must be listed on the section 201 list search for 'section 201' Subscriptions on <http://www.hmrc.gov.uk/list3/list3.pdf>

## Journals and Magazines

Must be wholly required by your current employment with no private benefit.

## Postage, Stationery & Equipment

Must be wholly required by your current employment with no private benefit. Must be less than £1000 per year.

## Telecommunications

### Telephone

The line rental can only be claimed if all calls are business related.

### Mobile Phones

Only business calls can be claimed.

If an employee has 2 mobile phones; one for personal use and one purely for business, they could claim the monthly tariff of the business phone and the cost of those business calls. If they purchased the business phone after becoming our employees they could then also claim the cost of that phone.

## Eye Tests

To claim for eye tests, the employee must use a computer screen as part of their employment. Eye tests can be claimed once a year.

## Business Trips

### Accommodation

The employee would need to have been required to work and stay away from their usual base to claim for business trips. This is only applicable in instances where the employee has had to travel for more than 2 hours to their temporary work place. The cost of the room can be claimed so long as it is purely business related and for the employee's use alone.

### Meals

While on the business trip all meals can be claimed:

To claim breakfast, the employee would have to have left for their trip reasonably early – before 9:30, or if they have stayed overnight then breakfast the following morning can be claimed.

To claim lunch, the requirement is much the same as with normal subsistence claims. So long as the employee is working through the day then they can claim lunch.

Dinner can be claimed on the nights that the employee has stayed overnight. If they wish to claim dinner for their last day (i.e. if they were not away that night), they would need to have worked until at least after 7pm.

### Incidentals Overnight Expenses

This can be claimed in conjunction with a business trip. They include incidents such as having your trousers pressed at the hotel. Incidental claims are limited to £5 per night within the UK and £10 per night internationally. Incidental expenses are in addition to the accommodation and subsistence costs of a business trip.

### Travel

So long as the business trip is purely business related Plane (or Train, Bus, etc.), tickets can be claimed.

Any business travel during the trip can be claimed (e.g. to and from meetings), however any travel for personal reasons (sightseeing, shopping, visiting friends/family, etc.) cannot be claimed.

## Relocation Expenses

In order for a relocation expense to be considered the following conditions must be met:

You have pre-registered with Duplex Payroll before arriving in the UK. You are primarily moving to the UK for work purposes. Duplex Payroll is your first employer in the UK .

Expense claims should remain in the currency that the purchase was made. Duplex Payroll will do the conversion based the rate of exchange on the day the purchase was made.

### Plane Ticket

You can claim the cost of your plane ticket to the UK.

If you fly from your home country via another country on route to the UK, you can still claim the full cost of the plane tickets (within reason i.e.: you spent 2 weeks in another country prior to coming to the UK). Only the cost of the plane ticket of the employee can be claimed – i.e. family member's plane tickets cannot be claimed.

### Shipping

The cost of shipping belongings to the UK can be claimed in conjunction with Relocation Expense claims.

### Temporary Accommodation

A person can claim up to 6 weeks temporary accommodation when claimed in conjunction with Relocation Expenses.

If you find permanent accommodation before the 6 weeks is up, you cannot claim the full 6 weeks, where you can only claim the length of time in the temporary accommodation. If you come over to permanent accommodation you cannot claim temporary accommodation. If you are not incurring any costs (e.g. if you are staying with friends or family rent free) you cannot claim temporary accommodation.

## Donations to Charities

Charity Donations can be claimed so long as they are not subject to any conditions of repayment.

They should not benefit any person other than the charity as a result of making the donation.

The donation must be made to a 'charity' as defined by case law or a registered charity in England and Wales.

This link can be used to search if a charity is registered in England and Wales:

<http://www.charitycommission.gov.uk/index.asp>

## Rent

Rent is not an expense that our employees can claim.

The only form of rent that can be claimed is in conjunction with the Relocation Expenses (see Relocation Expenses for details).

## Utilities

Utilities are not an expense that our employees can claim.