



## EXPENSE INFORMATION

HM Revenue and Customs ("HMRC") state that expenses claimed must be wholly, exclusively and necessarily in the performance of your duties. If HMRC were to review your individual case and deemed that some of the expenses claimed were not wholly, exclusively and necessarily in the performance of your duties such expenses would be treated as a benefit in kind. You would therefore become personally liable for taxation due on these disputed expenses. The following guide lines are to illustrate to you the various expenses which can be claimed in relation to the performance of your duties. Full details can be found in the expenses policy sent to you when you first joined.

### MILEAGE CLAIM

If work on a particular site is anticipated to be less than a two year period, then such a site is deemed to be temporary, and you can claim a mileage charge between such a site and your home. Any time spent on that site previous to working for YPS Recruitment Ltd would be included in the two year period. If you are travelling from home to lodgings then this mileage is allowed, but your daily mileage charge would be from the lodgings to the site.

The table below provides you with information of the various mileage rates dependent on the number of miles travelled.

Miles Travelled	0-10,000	10,001+
Motor Vehicle	40p per mile	25p per mile
Motor Cycle	24p per mile	24p per mile
Bicycle	20p per mile	20p per mile

On your expense form you need to detail the actual miles done and submit a petrol receipt which must exceed £12.00 for every 100 miles claimed. Our computer system will calculate the claim value. Please note, as per the above table, the first 10,000 miles claimed will be paid at 40p per mile despite being validated at 12p per mile. The 12p is the petrol element only and the remainder is a payment for tyres, repairs etc. on the vehicle. Please note that you also must put the registration, vehicle type and current mileage on the actual expense form.

### ACCOMMODATION

If you are working away from your main residence and you need to stay in lodgings, a claim can be made for such an expense. For such a claim to be processed you must provide an actual receipt provided by the hotel/guest house, the address of the accommodation must be shown on the receipt.

### SUBSISTENCE

If you are lodging due to working away from your main residence you may also claim for meals. For such claims to be processed you must provide a VAT receipt from the eating establishment which clearly details the food which you have consumed. Supermarket food receipts are NOT acceptable.

If you are working at a temporary work place, fully receipted subsistence can be claimed for breakfast, lunch or dinner (depending on the hours you have worked each day).

### PERSONAL INCIDENTAL EXPENSES

If you are working away from home you can also claim £5.00 per night to cover incidental expenses such as, newspapers, phone calls home etc. If you are working outside the U.K. the allowance is £10.00 per night. Incidental claims must be accompanied by an accommodation receipt.

### TOOLS

Expenses can be claimed for tools purchased as long as the tools are of an industrial nature and are solely for use during your work. A VAT invoice must be supplied for a claim to be processed. Originals can be returned for warranty purposes.

### WORK CLOTHING

Protective clothing and safety wear only may be claimed. A VAT invoice must be supplied for a claim to be processed, this invoice must state that the purchase was for protective or safety wear.

### PROFESSIONAL FEES/COURSES

Courses solely related to your work may be claimed, this course must be attended during the employment you're your Payroll. Membership to professional bodies may also be claimed. Supporting documentation must be supplied with all claims, this must include the original invoice of payment.

### MOBILE PHONES

You are now able to claim for all calls made from your mobile for work purposes. To do this you will need to submit your original bill and highlight only the calls relating to your work. Please note, that photocopies will not be accepted and your line rental and handset cannot be claimed as this would make the phone the property of the company which you work for.

### POSTAGE

Postage related to your work may be claimed, including sending your expense claim form and receipts by recorded delivery accompanied by a receipt.

### RECEIPTS

Please note that all receipts must be VAT receipts and detail the goods you have purchased. Visa receipts will not be accepted.

### PROCESSING CLAIMS

In order for your expenses to be processed that week the form must reach YPS Recruitment Ltd by Wednesday, otherwise it will be held and processed the following week. For an expense claim to be processed promptly, the form must be completed correctly and include all relevant receipts and be signed and dated by the employee. If forms are incorrectly completed they will be returned to you for amendment.

**Please post this form back. (Please note we can only accept original copies. This form must not be faxed. Faxed copies will be discarded).**