

LOCAL ALLOWANCES (From 1st April 2016)

Payment Allowance or Charge	Rate
Bed & Breakfast	Outside London £103.20 London £117.69
Meal Allowances	Breakfast £6.60 (NC £1.65) max payable with receipt £4.95 , without receipt £2.48
Note:	
<ul style="list-style-type: none"> • NC is the 'normal cost' of a meal and should be deducted from the allowance. • Only 50% of the allowance can be claimed if no valid receipt is submitted. 	Lunch £9.11 (NC £2.28) max payable with receipt £6.83 , without receipt £3.42
	Tea £3.60 (NC £0.90) max payable with receipt £2.70 , without receipt £1.35
	Dinner £11.31 (NC £2.83) max payable with receipt £8.48 , without receipt £4.24
Out-of-Pocket expenses	£5.14 per night £20.53 per week
Excess travel expenses threshold	£3.99 per week
Relocation Allowance - Max incl. Resettlement Allowance	£8000.00
Resettlement Allowance	max 1/3 of relocation allowance
Lodging Allowance	£68.93 per week
First Aid payments	£260.63 per annum (paid monthly)
Homes as Offices allowance	HMRC rates
Advance on travel and subsistence	£267
Standby and Callout	£20.85 per 24 hour period (or part thereof)
Meal charges for Residential Staff (Resident and Non-Resident staff and their Families and Guests)	Breakfast £0.84 Dinner/Main £1.49 Meal £0.44 Tea £0.66 Snack/supper £3.44 day £24.05 week £104.50 month Total
Foreign Travel	Breakfast £8.78 Lunch £12.14 Tea £4.80 Dinner £15.05 Daily Rate £40.76 Out of pocket exp £24.50 Advance per day £65.26 without accommodation Advance per day £155.96 with accommodation

Car User Allowances

Essential Users	451 – 999cc	1000 – 1199cc	1200 – 1450cc
Lump Sum	£846	£963	£1,239
Per mile first 6,000	36.9p	40.9p	50.5p
Per mile after 6,000	13.7p	14.4p	16.4p
Casual Users - HMRC authorised rates are payable.			
Cars and Vans - per mile first 10,000	45p	45p	45p
Cars and Vans – per mile after 10,001	25p	25p	25p
Motorcycles – all mileage	24p	24p	24p
Pedal cycles – all mileage	20p	20p	20p

Salary Sacrifice Users – are now paid at 45p per mile for all size car engines.

The difference between HMRC rates and NCC rate which is subject to PAYE.

Passenger payments – an additional 5p per mile will be paid on all of the above rates when an employee claiming mileage also carries one or more passengers who are also eligible to claim mileage or public transport fares for that same journey.

Leased Users – are paid at HRMC rates

Please note that for company cars the rates are now reviewed four times a year. Any changes will take effect at the beginning of each calendar quarter - on 1 March, 1 June, 1 September and 1 December and will be published on the HM Revenue & Customs (HMRC) website shortly before the date of change. Employees should make themselves aware of any changes by referring to the HMRC page in late February, May, August and November each year. It is the primary source of information.

Eligibility for essential user allowances will be reviewed annually in April based on mileage claims for the previous year. Changes will come into effect on 1 June annually. Rates will be subject to annual review by the Director of Corporate Resources in consultation with the relevant Cabinet Board member. Please refer to the Essential Car User Scheme for full details.