

Expense Policy

What expenses can I claim?

As part of the changes made in April 2016 the only expense that can now be claimed periodically to be offset against your taxable pay is **business mileage**, if you meet the criteria set out below:

- You intend to work through Simplify for more than one assignment, and;
- Will not be working on an assignment that is Temp-to-Perm, and;
- Will not be due to work on the same assignment for longer than 24 months (therefore defining the assignment as permanent), and;
- Will not be working under SDC – Supervision, Direction & Control, **or**;
- Will be working at multiple sites with the same End Client

In determining SDC we would need to consider whether you are subject to the right of Supervision, Direction or Control in how you carry out your duties and responsibilities on site; therefore we would ask each of the following:

- Supervision – is there someone overseeing the work being done to ensure it is completed to a required standard?
- Direction – is there someone guiding or ‘directing’ your work in a particular way?
- Control – does anyone have the power to dictate what work you undertake and how to go about doing so?

Alternatively, if you travel to a number of sites for the same End Client you may be deemed a *Multi-Site Worker* and can therefore claim any incurred business miles to any places of work.

A site will normally qualify as a temporary workplace if you are expected to work there for less than 24 months. The 24 months starts from the time that you started working at that site, not when your current contract started. If at any time it becomes clear that you will work at a particular site for more than 24 months, you must stop claiming expenses from that point onwards. For a change of site to ‘reset’ the 24 month rule you need to be able to demonstrate a significantly different journey is being undertaken – sites within close proximity will be viewed as the same location.

Mileage rates claimable:

	First 10,000 miles	10,000+ miles
Cars & Vans	45p per mile	25p per mile
Motorcycles	24p per mile	
Bicycles	20p per mile	

*Please note that mileage is per tax year, not per site change or assignment

The above incorporate the costs involved in running a vehicle including petrol, tyres, road tax, insurance, servicing, depreciation and repairs, therefore claims for “Wear and Tear” are not an allowable expense.

Mileage must be incurred in your own vehicle. In the case of a hire or company vehicle, any mileage or costs (including fuel) would be claimed as per *other expenses* below.

Other Expenses:

Expenses such as public transport, daily subsistence and accommodation may be claimed as per the receipted amount at the end of the financial year, either by submission of a P87 form directly to HMRC if the sum of incurred expenses is under £2,500; or by completion of a Self-Assessment tax return. For information on sending a Self-Assessment please go to www.gov.uk/self-assessment-tax-returns/overview

How to claim

Expenses should be claimed using the Simplify ‘Mileage Expense Claim Form’ and each form must be signed and dated under the Declaration.

To claim Mileage please provide details of dates worked and all post-codes travelled from/to as part of your journey in the relevant boxes, along with a reason for the journey and the client that the work is completed for as we need to verify that the journey is wholly, exclusively and necessary for the role. Please also complete the ‘Miles claimed’ and ‘Total miles claimed’ boxes accordingly.

Please send a signed and completed claim form at the end of each week or month worked (depending on your payment frequency), by one of the following methods:

- By email to: expenses@simplifybusiness.co.uk
- By post to: Expenses Department, Simplify Business, St Peters House, Mansfield Road, Derby, DE1 3TP
- By fax to: 01332 650959
- By Whatsapp to: 07624 436327

All expenses must be claimed within 28 days of being incurred.

** Please note that only expenses that have not been reimbursed by your agency can be offset against your taxable pay

Receipts

In order for you to claim your mileage periodically fuel receipts are required – whilst it is understood that for those with low mileage it may be unnecessary to re-fuel each week, over your period of employment with Simplify we ask that fuel receipts total approx. ½ of the value of your claims.

You can scan and send your receipts electronically along with your form, and if you don't have access to a scanner you can take a picture with a camera phone (although it must be of an acceptable quality that we can read all the relevant information clearly). Where you do this, the original receipt must be retained for a period of 6 years and be available for inspection if requested on audit.

Example Receipts

Fuel receipts must be the itemised VAT receipt, **not** the card payment receipt – please see below for clarification. Where receipts are double sided please ensure both sides are sent to us.



Notes

Simplify are obliged to ensure that the vehicle information provided is correct to that provided on the DVLA Vehicle Checking Service, therefore please ensure these details are provided accurately.

For those claiming high mileage we may request odometer photographs as further evidence. Mileage in excess of 250 miles per week is considered 'high risk' therefore we will ask for odometer photographs if you generally travel more than this amount each week.

Simplify Business reserves the right to reject any expenses claims that we feel contravene this expenses policy, or have not been incurred wholly and necessarily in the performance of your duties. We also reserve the right to change this policy at any time, where it is necessary to do so to remain within the HMRC guidelines.

Mileage Expense Claim Form

Contractor Information – please complete in block capitals		Vehicle Details	
Full Name	John Doe	Make & Model	Vauxhall Astra
Home post code & house name/no.	1 Your Road DE22 1DZ	Registration Number	AB12 ABC
		Engine Size	1.4
Payroll number	12345	Fuel Type	Petrol
Agency/client name	Example Recruitment Ltd	Own Vehicle	<input checked="" type="checkbox"/> Company Vehicle

Date	Journey post codes*	Reason for journey*	Miles claimed
07/11/2016	DE22 1DZ – DE1 1AA	Software upgrade for Example IT Company	2.5
	DE1 1AA – NG1 1AA	Server install for Example IT Company	17
	NG1 1AA – LE1 1AA	Collect parts for job tomorrow	31.6
	LE1 1AA – DE22 1DZ	Travel home	34.4
08/11/2016	DE22 1DZ – S2 2BB	Server install for Example IT Company	38.9
	S2 2BB – DE22 1DZ	Travel home	38.9
09/11/2016	DE22 1DZ – MK1 1AA	Server maintenance for Example IT Company	85.1
	MK1 1AA – DE22 1DZ	Travel home	85.1
10/11/2016	DE22 1DZ – LN1 2BB	Collect server for move, Example IT Company	59.5
	LN1 2BB – LE2 2BB	Deliver server for install for Example IT Company	57
	LE2 2BB – DE22 1DZ	Travel home	38.9
	DE22 1DZ – WV2 4DD	Software upgrade for Example IT Company	58.8
11/11/2016	WV2 4DD – DY2 2BB	Server maintenance for Example IT Company	6.6
	DY2 2BB – DE22 1DZ	Travel home	52
Total miles claimed:			606.3

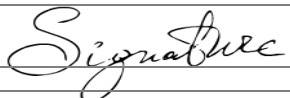
Mileage is paid at 45p per mile for the first 10,000 miles of each tax year, then 25p, Please supply receipts for fuel purchased.

*Please use one line per journey, ensuring that the Journey post codes and Miles claimed columns are completed. Under 'reason for journey' please detail the End Client that the work has been completed for and the type of work undertaken, for example 'Boiler Installation, An Example Ltd'. A sample of a correctly completed form is available within the expense policy.

Declaration

I declare that I have read and understand Simplify's Expense Policy and confirm that the expenses recorded above have been incurred wholly, exclusively and necessarily in the performance of my duties. I have attached all relevant receipts, and understand that claims will not be processed unless supported by valid receipts. I confirm that as of the date of this form it is still my intention to use Simplify for more than one assignment and that I have not been on the same site, and do not expect to be on the same site for 24 months. I confirm that I have relevant insurance to cover Business Use and have a valid Driving Licence which entitles me to drive in the UK and all mileage claimed has been incurred in my own vehicle. I accept that I am wholly liable for any additional taxation due in the event HMRC disputes all or part of my claim.

Signed:



Date:

12/11/2016

Please ensure you sign & submit this form to us by close of business, at least 3 working days prior to your payment date:

Email to – expenses@simplifybusiness.co.uk

Post to – Simplify Business Ltd, St Peters House, Mansfield Road, Derby, DE1 3TP

Fax to – 01332 650959

Whatsapp to – 07624 436327

Any incomplete or unsigned forms will be rejected and require re-submission