

Clerk's Expenses Policy

Introduction

This policy provides for the claim and reimbursement of costs incurred by the Clerk that are directly attributable to carrying out their role.

There will be no reimbursement of non tax-deductible expenses as defined by HMRC. (see APPENDIX 1)

Reimbursable expenses

The following will be reimbursed by the Council at the request of the Clerk.

- Stationary, postage, photocopying , printing and consumables supported by an invoice and purchased solely for use on council business.
- A contribution to consumables used by the clerk in both an official and a private capacity (e.g. ink or toner cartridges) will be paid at the discretion of the council when supported by an invoice and an estimate of the split of the cost between official and private use.
- Subscription to the Society of Local Council Clerks.
(note this would be tax deductible if paid by the Clerk themselves, 2016 rate for current salary is £77 plus £5 joining).
- The itemised cost (supported by billing) of calls made on the Clerk's private landline or mobile phone. Alternatively the Council may provide a mobile phone solely for business use with the contract in the name of the employer.
- Additional costs due to working from home. (See APPENDIX 2). These must be supported by suitable receipts and confirmation that the cost would not have otherwise been incurred.
These will not exceed £4 per week.
(note that this is the limit beyond which HMRC may ask for evidence of the costs).
- Books or magazine subscriptions that assist the Clerk in carrying out their role and which have been agreed by the Council in advance.
- Training that assists the Clerk in carrying out their role and which has been agreed by the Council in advance.
- Actual travel costs
 - To and from training funded by the Council.
 - From the Clerk's normal place of work to meetings or other events which they are required to attend in the course of their duties.
(note that 'normal place of work' is assumed to be the Clerks's home. More complex tax rules covering commuting apply if an office is provided. This arrangement is not covered by this policy)
 - Parking charges *(but not penalties)*
- Use of own car for business travel. To be reimbursed at the current rate allowed by HMRC without incurring a tax charge.
(note 45p per mile in 2016)

APPENDIX 1.

Examples of non tax deductible expenses.

- The cost of private travel including all travel between home and a permanent workplace such as an office
- Household expenses which are not 'additional costs' of homeworking
- Childcare costs such as babysitting when an employee is required to attend evening meetings
- Payment of any part of an employee's personal mobile phone or landline bill (including any part of a monthly rental) apart from the actual cost of business calls
- Payments to compensate for 'depreciation' of an employee's personal computer or other office equipment
- Round sum allowances intended to meet unspecified expenses

APPENDIX 2.

Additional homeworking costs.

- 'Additional costs' mean costs solely attributable to the fact that the employee works from home. So they could include extra heating and lighting costs because the employee is at home instead of being at work in an office. They do not include any costs that the employee would have incurred whether they worked from home or not such as a share of council tax, a phone line or broadband.