

Lead Employer Trust

Travel Cost Reimbursement Policy

INFORMATION SHEET

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Summary of Changes

Date of Change	Changes made	Location of changes	Changes approved	Version Control
01/02/17	Update for new contract			V2
01/02/17	Update for expenses system			V2
24/08/17	Wording for 3mth authorisation			V3
07/01/21	Wording for GP travel			V11
21/03/22	Wording for change from junior doctors to postgraduate doctors and postgraduate learners			V12
04.04.2022	Change 3 month rule			V13
17.07.2023	Change to wording			V14

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1. POLICY STATEMENT

This policy provides guidance for all staff employed by the Lead Employer Trust (LET) in relation to their legitimate travel expenses and sets out the arrangements for business travel reimbursement according to the rates that are operated consistently across the LET.

The LET recognises that many of its employees are required to travel in the course of their work. This document details how the LET will reasonably reimburse travel and other expenses paid out by staff and those who are out of pocket whilst on business for the Host Training Organisations (HTO).

The policy seeks to ensure that all staff are aware how to claim reimbursement for expenditure they have necessarily incurred during their work. It sets out the duty placed upon staff to ensure any claims they make are accurate and legitimate.

All staff must ensure that they are fully conversant with this policy.

This policy reflects the rules of the NHS Medical and Dental Terms and Conditions of Service (TCS), Agenda for Change Terms and Conditions of Service (TCS), Terms & Conditions of Service for NHS Doctors and Dentists in Training (England) and the NHS Terms and Conditions of Service Handbook. A motor vehicle allowance at rates in accordance with the Schedules to Direction to Strategic Health Authorities Concerning GP Registrars 2003 and 2007 amendments (or subsequent) (or equivalent), as amended from time to time, concerning GP Specialty Registrars, is payable to you for this purpose. This policy is supplemented by instructions that have been issued to the LET Payroll department by HMRC.

Responsibilities

Counter fraud

The Local Counter fraud specialists are responsible for creating an anti-fraud culture and investigating any suspicious fraudulent activities.

LET Payroll Department

The LET payroll department is responsible for accurately processing all correctly completed claim forms (via E-Expense's system) received by the LET.

Employee

Employees are responsible for taking due consideration of this policy.

Those employees who are in receipt of expenses are responsible for monitoring on an ongoing basis to ensure they are receiving the correct reimbursement, and where there is a potential discrepancy, immediately flagging this to the LET payroll department.

Employees are responsible for submitting accurate and timely claims.

Employees are responsible for providing a copy of their full driving license and a valid Insurance certificate which covers the employee for business use when they first submit any travel claim expenses for reimbursement. They are also responsible for uploading their Valid Insurance certificate each year when it has been renewed. Employees are also responsible for ensuring that their vehicle has the appropriate road tax. Please refer to the LET 'Duty of Care' policy

2. NOMINATED BASE (principal place of work)

A postgraduate doctor/postgraduate learner should confirm their nominated base site at the time of completing their first travel claim. The nominated base should be the site closest to their permanent home, which MUST form part of their expected rotational programme.

If a postgraduate doctor/postgraduate learner subsequently moves into permanent accommodation, they can then change their nominated base to the site nearest to their permanent home for excess mileage, which forms part of their expected rotational training programme. **However**, a change to nominated base only applies if a postgraduate doctor/postgraduate learner has never previously claimed excess travel and they have been in their temporary accommodation for less than a six-month period.

Once a nominated base has been chosen and excess mileage has been claimed using this nominated base then a postgraduate doctor/postgraduate learner will not be able to change their nominated base unless they meet a certain criteria. The criteria for eligibility of changing a nominated base are:

- The chosen nominated base will no longer form part of their rotation programme.
- The postgraduate doctor/postgraduate learner takes up a new employment contract with the LET.

Eligibility for Claiming Excess Mileage.

- To be eligible to claim rotational travel expenses postgraduate doctor/postgraduate learner must be employed by the LET and rotate to a different host training organisation or site within a 24-month period.

3. EXCESS MILEAGE

To be eligible the postgraduate doctor's/postgraduate learner's next rotational placement (place of work) must be a greater distance from their home than their nominated base (please refer to section 2).

Mileage will be paid to postgraduate doctor/postgraduate learner where rotation to a second or subsequent hospital involves greater travelling distance than home to nominated base. The greater distance will be paid as excess travel in line with the TCS rate of reimbursement.

Excess travel should be claimed monthly on the LET Expenses online system. All claims must be within the duration of the rotational appointment. Claims submitted which are older than three months will not be reimbursed under any circumstances. All claims must be submitted on the system to an appropriate authoriser.

A postgraduate doctor/postgraduate learner moving placement within a rotation may choose under paragraph 314/315 of the NHS Medical and Dental TCS and Schedule 11 section 32-34 of the Terms & Conditions of Service for NHS Doctors and Dentists in Training (England), not to move home but to travel the greater distance between their home and the next site on rotation.

The mileage that may be paid under these circumstances is the difference between the mileage from home to their nominated base and the mileage from home to their new place of work, as set out in TCS paragraph 314/315 and Schedule 11 section 32-34 of the Terms & Conditions of Service for NHS Doctors and Dentists in Training (England). After this calculation, the difference in mileage is paid as excess travel.

Excess travel under these provisions will be paid at NHS public transport rate and trainees will receive this payment as non-taxable under the HMRC guidelines 'EIM61017 – Tax treatment of doctors: hospital doctors: junior doctors on rotational contracts: travel expenses' (Appendix 2)

Less commonly the full five-year training programme will take place under a single contract of employment. Where this is the case each place of work will be a temporary workplace because the doctor will not be working at that hospital for a period in excess of 24 months, see EIM32080. (Appendix 3) in these cases a deduction can be permitted for the cost of travelling between the doctor's home and the base.

The LET will apply the shortest route option using the route planner within the LET expenses system to confirm all home to nominated base mileage. Please note that when a postgraduate doctor/postgraduate learner is claiming for excess fares all original receipts/ tickets for fares must be submitted with the claim.

4. BUSINESS MILES (OFFICIAL JOURNEY) 2002 TCS

As per paragraph 284/285 of the Medical and Dental TCS when a trainee uses their own vehicle to do an official journey for the purpose of their training then all of the mileage they complete before and after their official journey shall also be reimbursed. This mileage will be reimbursed at the official rate less the public transport rate mileage payable.

Business miles reimbursed for official journeys will be reimbursed depending on the engine size of the car used. All business miles are subject to Tax at source, so this eliminates the need for production of P11'ds for mileage purposes. For the current rates please refer to the NHS Medical and Dental TSC website.

Official journeys are those made at any other site than their current place of work, for any purpose other than attending teaching, training, or meetings.

All business miles reimbursed is a cumulative total and therefore when certain thresholds are met within a financial year then the rate of mileage for all official journeys will be reduced. Excess miles are not included in this total.

Employees who are required to return to or attend their place of work outside their normal hours of duty or rota would be entitled to claim travel and will be reimbursed at the standard rate mileage but will be subject to tax at source.

5. BUSINESS MILES (OFFICIAL JOURNEY) 2016 TCS

As per schedule 11 section 4 - 9 of the Terms & Conditions of Service for NHS Doctors and Dentists in Training (England), when a trainee uses their own vehicle to do an official journey for the purpose of their training at any other location than their current place of work or nominate base then all of the mileage, they complete less their home to nominate base mileage will be reimbursed at the official rate.

Business miles reimbursed for official journeys will be reimbursed at the rate agreed within the TCS set by NHS Employers All business miles are subject to Tax at source, so this eliminates the need for production of P11'ds for mileage purposes. For the current rates please refer to the NHS Employers website.

Official journeys are those made at any other site than their current place of work or nominated base for any purpose relating to their training duties.

All business miles reimbursed are a cumulative total and therefore when certain thresholds are met within a financial year the rate of mileage for all official journeys will be reduced. Excess miles are not included in this total.

postgraduate doctor/postgraduate learner who are required to return to or attend their place of work outside their normal hours of duty, or work schedule would be entitled to claim travel and will be reimbursed at the standard rate mileage but will be subject to tax at source.

6. CAR PARKING

Staff who are employed by the LET are eligible to claim for car parking at any other site that they are required to attend for work or training, except their current place of work or their nominated base. All receipts must be submitted to do so. postgraduate doctor/postgraduate learner are NOT eligible to claim for car parking at their current workplace **or** their nominated base. The LET **will not** reimburse for parking fines, it is up to the postgraduate doctor/postgraduate learner to ensure they are parking correctly and abiding by the host training organisation parking regulations.

7. USE OF PUBLIC TRANSPORT

Postgraduate doctor/postgraduate learner are eligible to claim for expenses incurred using public transport (bus, train, ferry etc.). All original receipts/tickets must be submitted for reimbursement. All fares will be reimbursed as standard class travel.

If a trainee claims weekly/monthly/yearly pass, then this will be susceptible to Tax and NI.

Any expenses claimed without original receipts will not be reimbursed except for toll fees.

8. GP trainees travel whilst based in practice placement.

In July 2019, NHS Employers, the British Medical Association and Department of Health and Social Care (DHSC) agreed to reflect provisions in the terms and conditions of service for NHS Doctors and Dentists in Training (England) for additional mileage/expenses for GP trainees. This provision allowed doctors working in GP practices to be reimbursed for certain travel costs where they may be required to use their personal vehicle for home visits.

Schedule 11 para 16 within the T&Cs states:

Doctors working in a GP practice setting who are required to use their own vehicle on the expectation that home visits may be required to be undertaken shall be reimbursed for the cost of mileage from home to principal place of work, and any associated allowances.

NHS Employers published their guidance on the 27th November at

<https://www.nhsemployers.org/news/2020/11/guidance-for-gp-mileage-reimbursement>

- The mileage will be paid at 28p per mile and there is no cap on eligible mileage.
- Claims for the above mileage are only applicable for GP Trainees whilst based within a GP Practice
- From 28th November 2020 GP trainees whilst in practice place will only reimburse cost of mileage and associated expenses for an average of **three days a week** during the reference period/rotation.

9. ACCOMMODATION EXPENSES IN LIEU OF EXCESS TRAVEL

To be eligible for Accommodation in Lieu of excess travel the postgraduate doctor/postgraduate learner's next rotational placement (place of work) must be a distance of 30 miles or more from their PERMANENT residence (which must be located within NHS England Education North East (Formerly HEENE) and the cost **must be less than the cost of Excess Travel** (Please refer to the LET Accommodation In Lieu of Excess Travel policy).

10. NON ROTATIONAL

Postgraduate doctor/postgraduate learner who are employed by the LET and who will not rotate or those postgraduate doctor/postgraduate learner who do not rotate within a 24month period are only eligible to claim for official mileage as in section 3 and any teaching/training they attend.

11. JOURNEYS OUTSIDE OF HEALTH EDUCATION ENGLAND NORTH EAST (HEENE) AREA

Postgraduate doctor/postgraduate learner who are employed by the LET who need to travel to areas outside of HEENE will have their mileage reimbursed at the public transport rate only.

12. SUBMISSION OF CLAIMS

Postgraduate doctor/postgraduate learner who are employed by the LET must submit their travel claims on a monthly basis as per paragraph 276 of the NHS Medical and Dental TCS and Schedule 11 section 2 of the Terms & Conditions of Service for NHS Doctors and Dentists in Training (England).

In preparing claims, practitioners shall indicate the nature of the expenses involved; claims should be submitted normally at intervals of not more than one month, and as soon as possible after the end of the period to which the claim relates to.

Claims which are submitted more than three months after the month the claim relates to will not be reimbursed under any circumstance.

No Individual may authorise their own expenses. All staff are required to have their travel claims authorised by the appropriate signatories at the host training organisation the trainee is based at. Claims must be received by the LET payroll department on a monthly basis by the 5th of the month to ensure payment in that months' salary.

As with all expenditure, travelling and other expenses will from time to time be subject to inspection by the LET auditors and the Local counter Fraud specialist. Paid claims may also be subject to scrutiny by HMRC Auditors.

13. TRAVEL USING PERSONAL VEHICLES

13a. LET postgraduate doctor/postgraduate learner travelling by personal vehicle must ensure they hold a full driving license and that their vehicle is suitably insured (including business travel). It is the drivers' responsibility for their own safety and others on the road. Drivers should comply with the Road Traffic Acts and the Highway Code. Under health and Safety Act at Work, drivers must co-operate with the LET in order to enable it to comply with its Health and Safety duties as an employer.

13b. All privately owned vehicles should be suitable for the work undertaken and be fit for purpose. Drivers should ensure vehicles are road worthy, in good condition and carry out regular vehicle checks, paying particular attention to tyres, brakes, steering and lights. Any change in vehicle or temporary substitute should be reported to the LET Payroll Department. The LET reserves the right to carry out checks on any vehicle and if in the opinion of a representative of the LET the vehicle is considered unsuitable it must not be used for work.

13c. Drivers should ensure that they are physically fit to drive and have regular eye tests where appropriate. Drivers should report to the DVLA and the LET any illness or condition that may affect the safe driving of their vehicle.

13d. Drivers are forbidden to drive any vehicle during LET business whilst under the influence of Alcohol or any controlled substance.

13e. Insurance cover for any vehicle used should be fully comprehensive, including cover for business use.

13f. Drivers must hold a current driving license which entitles them to drive in the UK. All holders of foreign driving license should report to the DVLA and hold a provisional UK license and take a test within the specified period of time.

13g. Drivers have a responsibility to advise their insurance company of any change in their license and penalty points. Drivers should similarly inform the LET of any driving offences which may lead to the loss of their license and affect their ability to drive.

13h. The MOT certificate and Road Fund License should be current and made available for inspection on request.

13i. The LET recommends that vehicle users are members of an approved breakdown and recovery service, which covers the vehicle being driven whilst at work.

13j the LET will not reimburse any travel costs if we have not received in date documents.

Please refer to the **LET Own Vehicle policy** for full breakdown of detail

14. PASSENGER ALLOWANCE

Where LET staff are conveyed in the same vehicle, the driver will be entitled to claim the rate of the current passenger rate mileage per passenger provided that the passenger would otherwise have been entitled to make an expense claim for their journey. The passengers full name must be declared with the journey at the time of claim submission.

15. EQUALITY AND DIVERSITY STATEMENT

The LET is committed to providing equality of opportunity, not only in its employment practices but also in all the services for which it is responsible. As such, an Equality Impact Assessment has been carried out on this policy to identify any potential discriminatory impact. The LET also values and respects the diversity of its employees and the wider community it serves. In applying this policy, representatives of the LET will have due regard for the need to:

- Eliminate unlawful discrimination
- Promote equality of opportunity
- Provide for good relations between people of diverse groups

For further information, please refer to the LET's Equality Diversity and Human Rights Policy

16. REVIEW AND MONITORING

The LET Head of HR is responsible for monitoring the application of this policy and to ensure that the policy is reviewed no later than three years from the date of issue. The policy may be amended at any time by joint agreement.

EIM61017 - Tax treatment of doctors: hospital doctors: junior doctors on rotational contracts: travel expenses

We have been asked on a number of occasions for guidance about how the temporary workplace rules ([EIM32000](#) onwards) apply to junior doctors undergoing training under what are sometimes referred to as "rotational contracts".

The grades of junior doctors taking part in such training will typically be pre-registration house officers, senior house officers, specialist registrars and senior registrars. They work on a centrally administered training programme under which they will usually work at 5 different hospitals within a particular area over a 5 year period. The doctor will usually work full-time for 12 months at each hospital in the rotation.

Commonly each hospital in the rotation will be operated by a separate NHS Trust. The doctor will be employed for 12 months by each separate NHS Trust responsible for the consecutive hospitals in the rotation. In these cases each hospital will be a permanent workplace because it is the only hospital at which the doctor will work for the duration of that employment, see [EIM32125](#). The fact that each employment may be part of a larger programme of training does not change that conclusion. In these cases no deduction can be permitted for the costs of travelling between the doctor's home and the hospital at which they are employed.

Less commonly the full 5 year training programme will take place under a single contract of employment. Where this is the case each hospital will be a temporary workplace because the doctor will not be working at that hospital for a period in excess of 24 months, see [EIM32080](#). In these cases a deduction can be permitted for the cost of travelling between the doctor's home and the hospital.

(This text has been withheld because of exemptions in the Freedom of Information Act 2000)
Appendix 2

EIM32080 - Travel expenses: travel for necessary attendance: definitions: temporary workplace: limited duration, the 24 month rule Section 339(5) and (6) ITEPA 2003

As explained in [EIM32075](#), a workplace that an employee attends for the purpose of performing a task of limited duration or for some other temporary purpose is a temporary workplace. But there is a further rule that prevents a workplace from being a temporary workplace where an employee attends it in the course of a period of continuous work that lasts, or is likely to last,

more than 24 months. Where this further rule applies the workplace will be a permanent workplace. This rule does not apply unless the workplace is capable of being a temporary workplace as defined by S339 (3) ITEPA 2003.

A period of continuous work is defined by Section 339(6) ITEPA 2003 as a period over which the duties of the employment are performed to a significant extent at that place. To apply this rule you should treat duties as performed to a significant extent at any workplace if the employee spends 40% or more of his or her working time at that place. The effect of this rule is illustrated by examples beginning with example [EIM32086](#). The effect of this rule for part-time workers is illustrated by example [EIM32092](#). Breaks in attendance are considered at [EIM32105](#).

The test is whether the employee has spent, or is likely to spend, 40% or more of his or her working time at that particular workplace over a period that lasts, or is likely to last, more than 24 months. Where that is the case the workplace is not a temporary workplace and so it is a permanent workplace. Travel between that place and home will be ordinary commuting and so is not deductible.

This rule is modified where the employee works at a succession of workplaces but the change of workplace has no substantial effect on the employee's journey to work. All such workplaces are treated as the same workplace for the purpose of the legislation, see [EIM32280](#) and example [EIM32089](#).

The legislation is written in terms of the length of time that it is reasonable to assume, or is likely, that the employee will spend at that workplace. The effect of the rule is not altered where the expectation does not match the outcome, see example [EIM32083](#). The effect of the rule can be altered when there is a change of expectation, see example [EIM32084](#). [EIM32100](#) contains advice on how to find out what expectation the employee may have.

Remember that the 40%/24 month rule is only a rule that treats workplaces that would otherwise be temporary workplaces as permanent workplaces. It does not apply to a workplace that is not a temporary workplace because it does not meet the definition in [EIM32075](#). This is illustrated by example [EIM32087](#). Even though the employee in that example works in Dolgellau for only 20% of her time it is not a temporary workplace because she does not work there for a limited duration or for a temporary purpose.

When considering whether a workplace is a temporary workplace, you should also consider the other tests listed at [EIM32075](#)

APPENDIX 3 EQUALITY IMPACT ASSESSMENT

Preliminary Assessment Form

v1/2009

The preliminary impact assessment is a quick and easy screening process.

It should:

- ✦ Identify those policies, procedures, services, functions and strategies which require a full EIA by looking at:
- ✦ negative, positive or no impact on any of the equality groups
- ✦ opportunity to promote equality for the equality groups ✦ data / feedback
- ✦ prioritise if and when a full EIA should be completed
- ✦ justify reasons for why a full EIA is not going to be completed


Division/Department

Payroll Department

Title of policy, procedure, function or service

Travel Cost Reimbursement Policy

	Type of policy, procedure, function or service
Existing	<input type="checkbox"/>
New/proposed	X
Changed	<input type="checkbox"/>



Q1 - What is the aim of your policy, procedure, project or service?

To state the LET commitment to financially supporting trainees rotating throughout the region whilst training within NHS England Education North East.

Q2 - Who is the policy, procedure, project or service going to benefit?

Q3 LET Employees- Thinking about each group below, does, or could the policy, procedure, project or service have a negative impact on members of the equality groups below?

Group	Yes	No	Unclear
Age		N	
Disability		N	
Race		N	

Gender		N	
Transgender		N	
Sexual Orientation		N	
Religion or belief		N	
Marriage & Civil Partnership		N	
Pregnancy & Maternity		N	
Relationships between groups		N	
Other socially excluded groups		N	

If the answer is “Yes” or “Unclear” complete a full EIA

Q4 – Does, or could, the policy, procedure, project or service help to promote equality for members of the equality groups?

Group	Yes	No	Unclear
Age	Y		
Disability	Y		
Race	Y		
Gender	Y		
Transgender	Y		
Sexual Orientation	Y		
Religion or belief	Y		
Marriage & Civil Partnership	Y		
Pregnancy & Maternity	Y		
Relationships between groups	Y		
Other socially excluded groups	Y		

Q5 – Do you have any feedback data from equality groups that indicate how this policy, procedure, project or service may impact upon these groups?

Group	Yes No Impact	Yes Impact	No	Unclear

Age			N	
Disability			N	
Race			N	
Gender			N	
Transgender			N	
Sexual Orientation			N	
Religion or belief			N	
Marriage & Civil Partnership			N	
Pregnancy & Maternity			N	
Relationships between groups			N	
Other socially excluded groups			N	

If the answer is “Yes Impact”, “No”, “Unclear” or opinion is divided complete a full EIA

Q6 – Using the assessments in questions 3, 4 and 5 should a full assessment be carried out on this policy, procedure, project or service?

Yes		No	X
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If you have answered “Yes” now follow the EIA toolkit and complete a full EIA form

Q7 – How have you come to this decision?

No indication that equality groups have been adversely affected by this policy

Q8 – What is your priority for doing the full EIA?

High	Medium	Low
		X

Q9 – Who was involved in the EIA?

HR Department, Lead Employer Trust

This EIA has been approved by:

Head of HR, Lead Employer Trust

Date: 25th July 2023

Contact number: 01912754782

Please ensure that a copy of this assessment is attached to the policy document to which it relates.