

APPENDIX 11a

EXPENSES RATES FOR SCHOOL-BASED STAFF

Mileage, subsistence and overnight accommodation rates for staff

Based on HMRC Rates – Dec 16

1. Car mileage rates

Mileage rate for employees:

- 45p per mile for the first 10,000 miles and thereafter at 25p per mile.

2. Day subsistence rates (maximum amounts, not allowances)

Item	Conditions	Maximum claim
Breakfast	After start of journey and when required to leave home before 6.00am	£5.00
Lunch	Working lunch with non-Trust staff. Away from normal place of work for at least five hours.	£5.00
Either: Tea	Away from normal place of work for at least five hours and unable to return home until after 6.00pm.	£5.00
Or: Evening meal	When required to work after 8.00pm.	£15.00

3. Overnight accommodation

Item	Conditions	Maximum claim
Room rate	Single room with en suite facilities. <i>*This figure increases to £115 if staying in Cambridge or other large cities where costs make finding accommodation difficult to locate</i>	£99.00 *
Breakfast	When not included in the room rate.	£12.00
Evening meal	May include modest non alcoholic drink.	£25.00
Incidental expenses	e.g. telephone call home.	£5

HMRC Links

<https://www.gov.uk/government/collections/rates-and-allowances-hm-revenue-and-customs> - the rates and allowances for travel, mileage and fuel

<https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim05231> - the day subsistence rates.

<https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim02730> - incidental expenses.