

MEMBERS GUIDELINES

FOR CLAIMING EXPENSES

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UNISON MEMBERS EXPENSES GUIDELINES

INTRODUCTION

Contained in this document is a complete and clear guide to claiming expenses as a member of UNISON.

These guidelines have been drawn up to ease any confusion over what members can and cannot claim and to ensure that UNISON lay members who are volunteers are aware of all the allowances that are claimable when attending National meetings and nationally organised events.

If you have any queries with regards to the contents of these guidelines, please contact either of the members of staff below who process member expenses.

Paul Jackson: Email p.jackson@unison.co.uk or **Mark Hales:** Email m.hales@unison.co.uk

OVERVIEW

All national meeting expenses are paid centrally from the UNISON center. The Finance department undertakes to pay all expenses promptly and to reimburse those expenses in accordance with the guidelines and appropriate rates as agreed by the NEC.

To ensure members are not prohibited from attending meetings purely on financial grounds various systems have been introduced to help.

IMPRESTS

UNISON imprests are available to NEC members who sit on multiple committees or frequently attend on UNISON business and therefore incur a high rate of expenditure. The reason for imprests is to prevent members from being financially disadvantaged whilst waiting reimbursement of expenses.

All imprests are issued on an individual basis after assessment of past expense records, and on the understanding that the imprest will be repaid in full once the member ceases to belong to the National Executive Committee.

The maximum limit allowed is **£500**, any increase in a member's imprest must be authorised by the Director of Finance.

CREDIT CARDS

Members of the National Executive Council can also apply for a UNISON credit card, which is valid for the duration of their stay on the council but will be cancelled on their departure.

For imprest or Credit Card enquiries please contact: **Julie Kelly:** Email j.kelly@unison.co.uk

HOTEL/TRAVEL RESERVATIONS

Centralised booking for both hotel and travel is available to members through companies that UNISON has agreements with. Further details are contained in the attached guidelines.

TRAVEL GUIDELINES

Generally, travel expenses will be incurred by members when travelling from either their home or place of work to a meeting and returning home. These expenses are reclaimable but any variations on the above for social reasons should be at the members expense and not that of UNISON. For any unusual travel arrangements, a note should always be attached to the expenses claim.

Currently UNISON operates a scheme whereby all members have access to Rail and Air bookings through a company called Stewart Travel, this offers many benefits by providing a system that serves all members equally and eliminates the financial burden that might otherwise exist.

Below you will find a more detailed guide to the booking and claiming for the various modes of travel available.

Please remember you should always endeavor to use the cheapest, but appropriate means of transport.

RAIL TRAVEL

Rail travel should be booked through Stewart Travel. The cheapest available ticket should always be offered to you for any particular journey this will include Apex and Saver Type tickets, the only exceptions to this are due to the following conditions:

- The journey involved is in excess of 4hrs 30 mins in each direction
- The member has access issues due to disability
- The journey is made during peak travel times where a reservation is necessary and no standard-class seats are available.

Any member not using the above system and purchasing rail tickets themselves should be aware that only standard class or cheaper fares are allowed and that these are only payable when accompanied by the appropriate receipt.

Any unused tickets should be returned within 30 days of date of travel to Stewart Travel at the Address below:

Stewart Travel refunds Dept, 3rd Floor Sterling House, 20 Renfield St, Glasgow, G2 5AP.

IMPORTANT INFORMATION

Rail Bookings: Tel no: 0800-091-4272 Fax no: 0141 226 2960

Email: unison@stewarttravelmanagement.com

Out of Hours Tel No's: UK: 0800-091-4272

AIR TRAVEL

Air travel should also be booked through Stewart Travel. Air travel is applicable for those who journey to or from Northern Ireland and Scotland or where a significant saving in time or cost to the traveller and UNISON can be achieved.

All air travel will be booked on an economy basis unless no economy seats are available for your particular travel times, in this instance a business class seat will be offered.

Members will not be able to select the airline used for travel, this being determined by the company offering the cheapest direct flight at that time. Wherever possible air tickets should be fixed to specific flights in order to take advantage of any discounted fares that are available. If this proves impractical the return portion of the ticket can be issued on a flexible basis allowing for some change, but this only applies to return journeys and not outbound.

As with the rail guidelines any member not using Stewart Travel, and purchasing their tickets themselves, is expected to purchase an economy fare and ensure that the appropriate receipt is attached to their expenses claim.

IMPORTANT INFORMATION

Air Bookings: Tel no: 0800-091-4272 Fax no: 0141 226 2960

Email: unison@stewarttravelmanagement.com

Out of Hours Tel No's: UK: 0800-091-4272

PRIVATE CAR

Members who use their own car when travelling to and from meetings are entitled to reimbursement based on the number of miles driven times the current mileage rate.

The current mileage rate (As of Jan 2025) is 45p per mile for the first 10,000 miles. And thereafter at the rate of 25p per mile. It is the members responsibility to maintain a record of their mileage total in each tax year and adjust their claims accordingly.

Members giving lifts to colleagues in their own car are entitled to a further supplement of 5p per member carried. Any such claims must state the name of the member receiving the lift.

This supplement relates only to fellow committee members and not in the case of dependents who would normally be expected to travel together.

Receipts need to be provided for any parking expenses incurred when a private car is used.

TAXIS

Taxis should only be used when the following applies, where public transport is not available, when heavy luggage is to be carried or when disability renders using a taxi necessary. Taxi travel is also available if there is a real threat to personal safety.

The head office taxi account is not for general use. Authorised users are the Presidential Team and NEC members on national bodies e.g. TUC General Council or Labour Party NEC. Staff cannot routinely book taxis for NEC members.

Receipts must be provided for all taxi journeys, otherwise the claim may not be reimbursed

SUBSISTENCE GUIDELINES

Subsistence allowances are paid to members on the basis that no member should be out of pocket while carrying out their responsibilities on behalf of UNISON.

Expense allowances are split into two components, a daily subsistence allowance and an overnight allowance, details are contained below. These rates are current as of Jan 2025.

Members will be able to claim the following HMRC agreed allowances if they attend meetings away from their normal place of home/work from the time they commence travelling on UNISON business to their return home. These rates are set by HMRC and will be adjusted in line with any changes made by HMRC.

Daily Subsistence Allowances

For periods away from home / work over 5 hours - £5 (non-receipted)

For periods away from home / work over 10 hours - £10 (non-receipted)

In addition to above if returning home after 8:00pm a dinner allowance of £10 (non-receipted)

For periods away from home/work over 15 hours - £25 (non-receipted incl Dinner)

Alternatively, members can submit a claim with **receipts** for actual costs incurred up to:

Breakfast: when leaving home before 6.00am – up to £5.45

Lunch: where absence from their normal place of home / work is between 12:00pm and 2:00pm – up to £7.10

Dinner: when returning home after 8:00pm – up to £20.15 (excluding alcohol)

Overnight Subsistence Allowance

If members are away from home overnight on UNISON business, they will be entitled to receive the overnight subsistence rate. This is calculated on a 24hr basis from the time of leaving their home/place of work to their return home. The amount claimable is £50 per 24Hrs which is made up of a non-taxable payment of £25, plus a taxable payment of £25 (£5 tax payable). This allowance replaces the daily allowances listed above. For any period over and above the 24 hours, the expenses claimable revert to the daily rates above until the next 24-hour period completed and so on. See examples and table over.

All-inclusive events

Where an all-inclusive event or meeting is held, and all meals are provided members are entitled to receive a £5 out of office allowance for each 24-hour period in place of the allowances detailed above.

Deductions

When a meal has been centrally provided by UNISON or an outside body a deduction of £5 will be made in respect of lunch and £15 when dinner has been provided. Please remember any meals provided should be clearly marked on your expenses claim form.

Examples

1. If an individual is away overnight and it stretches to 29 hours (initial 24 hours and then a further 5 hours e.g., leaves at 10.00am and returns following day at 3.00pm) then they can get the £50 above + another £5 over 5Hrs allowance. Tax is deducted at basic rate 20% on the £25 taxable element (of the £50) - net expenses received would be £45 + £5 = £50
2. If an individual is away overnight and it stretches to 36 hours (initial 24 hours and then a further 12 hours e.g., leaves at 7.00am and returns the following day at 7.00pm) then they can get the £50 above + another £10 over 10 Hrs allowance. Tax is deducted at basic rate 20% on the £25 taxable element (of the £50) - net expenses received would be £45 + £10 = £55
3. If an individual is away overnight and it stretches to 48 hours (two periods of 24 hours) then they can get the £50 x2 =£100. Tax is deducted at basic rate of 20% on the £25 taxable element (of each £50) - net expenses received would be £45 + £45 = £90

Subsistence Allowances – further examples

	<u>start</u>	<u>return</u>	<u>claim</u>	<u>Total claim before tax</u>	<u>Total claim after BR tax</u>
under 5hrs	09:00	12:00	nil	£0	£0
over 5hrs.	09:00	14:30	£5 daily subsistence rate	£5	£5
over 10 hours	08:00	19:00	£10 daily subsistence rate	£10	£10
over 10hrs (Home after 8pm)	08:00	20:35	£10 daily subsistence rate + £10 for Dinner after 8.00pm	£20	£20
over 10hrs (Home after 8pm) (with a lunch provided)	08:00	20:35	£10 for over 10Hrs + £10 for Dinner after 8.00pm - £5 for centrally provided lunch	£15	£15
24 hours (overnight)	12:00	12:00	£50 overnight (with £25 taxed)	£50	£45
29 hours (overnight plus)	08:00	13:00	£50 overnight (with £25 taxed) + £5 for over 5 Hrs	£55	£50
35 hours (overnight plus)	08:00	19:00	£50 overnight (with £25 taxed) + £10 for over 10 Hrs	£60	£55
36 hours (overnight plus)	08:00	20:00	£50 overnight (with £25 taxed) + £10 for over 10 Hrs + £10 for Dinner after 8.00pm	£70	£65
35 hours (overnight plus with one dinner provided)	08:00	19:00	£50 overnight (with £25 taxed) + £10 for over 10 Hrs - £15 for centrally provided dinner	£45	£40
48 Hours (two overnights)	08:00	08:00	£100 two overnights (with £50 taxed)	£100	£90
48 Hours (two overnights with one dinner and one lunch provided)	08:00	08:00	£100 two overnights (with £50 taxed) -£5 for centrally provided lunch and - £15 for dinner	£80	£70
53 Hours (two overnights plus)	08:00	13:00	£100 two overnights (with £50 taxed) + £5 for over 5 Hrs	£105	£95

**This assumes that the individual is a basic rate taxpayer and no receipt is provided
(Receipted expenses are slightly higher than daily rates in these examples)**

Tax Implications

UNISON will deduct the tax payable on the expenses claims and pay this over to HMRC.

For basic rate taxpayers no further action need be taken.

Non tax payers – Members may be able to reclaim the tax paid from the HRMC

Higher rate taxpayers – Members who pay the higher rate of tax will be responsible for paying any additional taxable amount due on the expenses received.

OVERNIGHT ACCOMMODATION ALLOWANCE

Currently UNISON operates a system of reimbursement for accommodation costs which includes two different rates, the reason for this is to recognise the additional cost of staying in hotels in the London region.

The rates (As at JAN 2025) are as follows:

London	£90.00 (Within the M25)
Rest of the country	£75.00

Please note that if the hotel accommodation you book does not supply breakfast, then this can be claimed as a separate item, as long as a receipt is provided.

Stewart Travel have been chosen as the UNISON preferred supplier for hotel accommodation, please contact them on **Tel: 0800-091-4272 or Fax: 0141 226 2960**

Email: **unison@stewarttravelmanagement.com**

Please note: Accommodation booked through Stewart Travel is paid centrally by UNISON, but all additional costs must be paid by the member on departure.

DEPENDANT CARE ALLOWANCES

Dependent care is split into two categories, the first is where a dependent accompanies the member to a meeting and the second where the dependent stays at home. These payments are made up to the date of the child's 17th birthday.

Where there are circumstances which warrant childcare payments or supervision after the child's 17th birthday consideration will be given to extending that provision where this can be justified.

(i) ACCOMPANYING A MEMBER

For children using a crèche in a UNISON organised activity:

- No daily allowance if lunch/snacks are supplied by the crèche/supervisor;
- When returning home after 6:00pm, an evening meal allowance of £10 up to the child's 11th birthday, or £15 from their 11th to 17th birthday.
- When staying overnight:
 - An evening meal allowance of £10 up to the child's 11th birthday, or £15 from their 11th to 17th birthday, if an evening meal is not included.
 - An incidental allowance of £5 if the evening meal is included.

For children not using the crèche, but accompanying their parent, or those in a crèche where meals are not provided:

- Up to 5 hours: £5
- 5 to 10 hours: An additional payment of £5
- When returning home after 8:00pm, or staying overnight, an evening meal allowance of £10 up to the child's 11th birthday, or £15 from their 11th to 17th birthday.

(ii) CHILD DEPENDANT HOME CARE

Where the child dependent stays at home and does not accompany the member to the meeting then only that expenditure which is over and above what would normally be incurred by the member can be reclaimed from UNISON. A separate claim form exists for child dependent home care expenses.

Where a registered childcare provider is used, the actual cost of additional childcare can be paid. These additional costs must be itemised and receipted.

Where a family member or friend provides additional childcare, and incurs costs in doing so, the UK average hourly rate is the maximum that can be claimed and will be capped at £50 per day. Again, such costs must be itemised and receipted.

To support parents who leave children at home and who do not have access to free care, overnight care will be paid at a maximum of the UK national average rate, up to a maximum of £50 per night. Again, such payments are subject to itemisation and receipt, with those in receipt of the payment responsible for notifying the HMRC.

Where care cannot be arranged within the limits above, additional payments may be necessary subject to the member seeking authorisation from the officer/ committee administrator with budgetary responsibility.

(iii) ADULT DEPENDANT HOME CARE

UNISON policy makes financial provision for home care to members who have adult dependents who are disabled in order that they can be involved and participate in national union activities; this provision is not intended to undermine public service provision. The financial support available is intended to reimburse the additional cost of providing practical care solutions when members are away from their caring responsibilities, to attend union business. Where the dependent stays at home and does not accompany the member to the meeting, only the expenditure that is over and above what would normally be incurred by the member can be reclaimed from UNISON. A separate claim form exists for dependent home care expenses.

The rates for home care comprise a day rate of up to a maximum of £32.00 and a night rate of up to a maximum of £16.00. The night rate is payable from 6.00pm and an overnight stay need not be incurred for this allowance to be claimed. If the member has more than one dependent then an additional rate of 20% of the above rates is payable per dependent.

Members making claims should provide evidence that their adult dependent has one of the following:

- Attendance Allowance Payment
- Disability Living Allowance Payment
- Blue Badge Parking Permit
- Disabled Person's Rail Card
- Disabled Person's Concessionary Fare Pass
- Tribunal Decision
- Blind/Partial Sight Registration
- Incapacity Benefit Payment
- Industrial Injury Payment
- Medical Certificate
- Other similar evidence. Note - If a doctors' letter is submitted as evidence and a fee is payable, the union will reimburse this cost.

Members are invited to make a single application to the Head of the General Secretary's Department for authorisation to entitlement to the allowance. Once approved, all associated committee administrators will be advised that approval has been agreed in relation to meetings of strategic, standing, self-organized committee and union events. It is hoped that this procedure will reduce bureaucracy and enable officers to sanction individual claims more speedily.

Members are encouraged to get advice from UNISON Welfare Services if they need assistance with claiming state benefits.

Member's applications for home care allowance will be treated in strictest confidence.

LOSS OF EARNINGS

Where a member suffers loss of earnings due to attending a meeting appropriate reimbursement will be made. This loss of earnings payment will only be made in respect of actual hours lost.

All claims must be accompanied by a letter from the employer stating the net pay that has been deducted due to the attendance at the meeting. Where this is not possible due to reasons of sensitivity comparative pay slips showing the deduction must be included.

Where the member incurs loss of earnings on a frequent basis due to attendance at national meetings arrangements can be made with the member's employer to have the union invoiced direct by the employer. These arrangements should be made following negotiations between the employer and the member's regional secretary. Any such agreement should cover national meetings only.

MISCELLANEOUS EXPENSES

From time-to-time members will incur expenditure that does not fall clearly into any of the above categories. Some examples might include postage, phones, photos for conference passes, and inoculations prior to foreign travel. Expenditure will be paid on such items if they were unavoidably incurred as part of national committee meeting work and agreed in advance, receipts must be attached to the expenses claim and a note as way of explanation.

COMPLETION OF THE EXPENSES CLAIM FORM

Members must take responsibility for fully completing the expenses claim form before handing it in. Where the expenses claim covers more than one meeting the expenditure must be allocated between the meetings on the expenses claim form by the claimant. The splitting of expenses between the meetings should reflect the duration of each meeting. The claim form must be signed by the claimant in the space provided at the bottom of the form. It is important that the meeting times and the departure from home/work and the return to home/work times are completed on all forms.

Forms without the departure or return times will be returned.

It would be helpful if claim forms were submitted after all expenditure incurred is known.

Before any expenses claim form can be processed it needs to be authorised and coded by the budget holders for the meeting attended. **Claim forms should therefore be sent to the committee clerks and not the Finance Department.** Receipts should be provided wherever possible, and all receipts should be securely attached to the reverse of the form. Where expenses are being claimed in unusual circumstances a written explanation should accompany the claim.

The Finance Department expects all claims to be fully checked by the authorizing officer prior to them being submitted to the Finance Department.

It is the responsibility of both the Finance Department and the authorizing officer to question any item of expenditure. In instances where there is a dispute over expense entitlement this will be referred to the Payments team leader and if the circumstances dictate either the Director of Finance and, or the General Secretary.

Where there is a dispute, reimbursement of the disputed amount will be withheld, and the balance of the claim will be paid.

It is important that all expense claims are submitted promptly. Claims older than three months will not be reimbursed.

SCOPE OF THE GUIDELINES

These guidelines are intended to cover payment of expenses for members attending national meetings on national business.

For regional meetings of all types regional expense rates will be paid at regional level from regional funds.

Where National Executive members attend branch meetings at a branch's request they will be paid directly by the branch.