



Mileage & Allowable Expenses

Date	Review	Note	Mgt. Lead BOM
2011	2019	Changes	PB
Feb 2020	2022		PB
June 2022	2024	Changes	PB

Read in conjunction with Cork CIL Driving for Work Policy

Reference documents

- (i) Revenue Commissioners '*Tax treatment of the reimbursement of expenses of travel and subsistence to office holders and employees*' Part 05-01-06 Document last updated December 2021
- (ii) HSE National Financial Regulation Travel and Subsistence NFR-05
<https://www.hse.ie/eng/staff/resources/financial%20regulations/nfr-05-travel-and-subsistence-v5.pdf>

 [Mileage & Allowable Expenses Policy .doc](#)

Mileage & Allowable Expenses Policy

1.0 Introduction

This policy sets out the guidelines for the management of Mileage and/or allowable expenses by Cork Centre for Independent Living (Cork CIL).

2.0 Policy Statement

Cork CIL recognises that during employment or on business on behalf of the company Employees, Member of the Board and volunteers with Cork CIL may be eligible to make claim for mileage and certain allowable expenses.

3.0 Policy Objectives

The objectives of this policy are to ensure the fair and transparent management of mileage and allowable expenses claims and ensure that all claims are legitimate, accurate and fully recorded. All files will be subject to audit.

4.0 Scope of this Policy

This policy recognises that there are three categories of employees that as part of their work or relationship with Cork CIL may be eligible to make claims; the contents of this policy, therefore, apply to both categories as detailed below.

Category 1. Employees who are employed by Cork CIL).

Category 2. Members of the Board of Management

Category 3 Other Volunteers.

5.0 Mileage

Mileage can only be claimed in respect of pre - agreed authorised mileage.

5.1. Mileage Claims

Where employees use their private cars, motorcycles or bicycles for business purposes, and the employees incur the **total cost of such usage** (e.g. insurance, tax, running costs, etc.), and then the reimbursement in respect of the cost of business use can be made free of tax by the employer.

Cork CIL has determined that this reimbursement will be made for authorised journeys Eircode to Eircode using the shortest route as per Google Maps. The rate will be by banded cent per kilometre allowances and vehicle engine capacity (cc) in line with the a Civil Service / HSE rate¹. This rate can go up or down. The reimbursement is intended to cover fuel, insurance and wear and tear on the vehicle. No additional payments are available in respect of employee's vehicles. Cork CIL may not exceed prevailing Civil Service rates

¹ Cork CIL will endeavour to align to the prevailing Civil Service rates but this may not always be possible

5.2 Mileage Guidelines & Rates

Travelling expenses will not be paid in respect of any portion of a journey which covers all or part of an employee's usual route between home and **normal place of work**.

5.2.1 Normal Place of Work" is the place where the employee normally performs the duties of the office or employment. In most cases this should not give rise to difficulty. Cork CIL Head Office will be regarded as the normal place of work for the employee where:

- Travel is an integral part of the job involving daily appointments with service users /colleagues based in alternative locations.
- The duties of the employment are performed at the various other premises e.g. Service User homes but substantive duties are also performed at the Cork CIL main base of employment.
- Travelling expenses will not be paid in respect of any portion of a journey which covers all or part of an officer's usual route between home and base. However, where an employee proceeds on an official journey direct from home or returns home direct, the travelling allowance payable will be calculated by reference to the distance from home or base, whichever is the lesser.

Example 1²

PA lives in Kinsale Eircode P17 PK68
Normal Place of Work is Cork CIL Monahan Road Eircode T12 N6PY the shortest route is 27.5km and this is de jure your 'usual route to your 'normal place of work'. First and last journeys between Cork CIL Eircode T12 N6PY and home do not qualify for mileage claims.

PA works with a SU who lives in Ballincollig	Eircode P31 F384
Kinsale (P17 PK68) to Ballincollig (P31 F384)	Shortest route is 29.8km
Cork CIL (T12 N6PY) to Ballincollig (P31 F384)	Shortest route is 10.3 km

If employee goes straight from home to Ballincollig s/he can claim a journey referenced from home or base **whichever is the lesser** Therefore a claim can be submitted for **10.3 km**

5.2.2 Economical Journeys

All employees are required to travel in the most economical way as possible and travel by the shortest practical route. When there is the option to use public transport, and when this is the least cost option this will be the maximum that can be claimed.

² These are real Eircode's but do not relate to any staff or SU

Example 1

Where several employees are travelling to the same venue e.g. SU home, conference or training there is an expectation that employees will aim to share vehicles where this is possible and practical.

Example 2

If travel to Dublin is required, the maximum that can be claimed is the equivalent of the value return train fare where this is the least cost.

6.0 Driving for Work - Staff Responsibilities

All staff are reminded that there are statutory and legal requirements when driving a vehicle that everyone in the state must comply with. All employees who intend to use their own vehicle to drive whilst at work **and** make a mileage claim for these journeys must comply with the following guidelines:

1. Complete the Driver Declaration Form and updating details as necessary.
2. Hold **a full clean licence** and present their driving licence for inspection regularly and on request.
3. Nominate one vehicle **If this changes you must update Cork CIL before any claims in a different vehicle**
4. Ensure that the appropriate level of insurance for the vehicle is in place.
 - 4.1 Under the 'Limitations as to use' section, your insurance certificate policy will need to state that you are covered 'in connection with your business/profession'. Under the section 'Person(s) or Classes of Persons, whose liability is covered', [Cork Centre for Independent Living](#) will need to be indemnified. When talking to your insurer to quote for this please explain that it for 'occasional business use and that you do not carry equipment'.
5. Provide on request each year vehicle insurance records.
6. Ensure the vehicle has in-date vehicle tax and NCT (where required).
7. Provide on request vehicle tax and NCT (where required) records.
8. Ensure that when used on Cork CIL business that private vehicles are roadworthy and maintained in accordance with the manufacturer's instructions.
9. Provide on request vehicle service records.
10. Undertake daily checks of the vehicle they intend to drive.
11. Reporting any medical condition to the Cork CIL Manager, in accordance with the DVLC medical rules for driving.

12. Ensure that they comply with the Road Safety Authority Rules of the Road.
13. Comply with the Cork CIL's Smoking at Work policy.
14. Comply with national driving-related mobile communication devices legislation and in addition not to use mobile phones whilst driving at work.
15. Comply with national driving-related drug and alcohol legislation.
16. Comply with all applicable road traffic regulations under the Road Traffic Act.
17. Report road safety problems, including crashes, incidents, fixed penalty notices, summons and convictions for any offence, including vehicle defects, to their line manager and using the online Accident / Incident Reporting Form.
18. Commit to submitted accurate monthly mileage claims online and on time

7.0 Reimbursement of Travel Expenses

Where employees use their private cars, motorcycles or bicycles for business purposes, and the employees incur the total cost of such usage (e.g. insurance, tax, running costs, etc.), and then the reimbursement in respect of the cost of business use can be made free of tax by the employer. Cork CIL has determined that this will be made by banded and attract cent per kilometre based on vehicle engine capacity. This is in line with the prevailing Civil Service / HSE rate. This rate can go up or down.

Distance Bands	Kilometre	Engine Capacity		
		up to 1200 cc	1201 to 1500cc	1501 and over
Band 1	0-1500 km	37.95 ¹	39.86	44.79
Band 2	1501-5500 km	70.00	73.21	83.53
Band 3	5501-25000 km	27.55	29.03	32.21
Band 4	25.001 km and over	21.36	22.23	25.85

7.1 Making a Mileage Claim

- 7.1.1 Staff may not claim for the first and last journey between home and their normal place of work, but eligible staff may be able to make claims for some work-related journeys.
- 7.1.2 Staff may only claim for official journeys made as part of their work.
- 7.1.3 Staff must claim the shortest practicable journey. This can be checked online (Eircode to Eircode). Cork CIL will undertake regular checks

7.1.4 Staff often have more than one service user session in a day and if the PA meets the criteria, they can claim one way between these session venues.

7.1.5 For many staff it is most practical to leave home and travel directly to a Service User venue (home or agreed meeting place) or returns home direct from a Service User appointment. In this case eligible staff may claim the travelling allowance payable which will be calculated by reference to the distance from home or base, whichever is the lesser.' HSE NFR05

Example 1³

Employee lives in Kinsale Eircode P17 PK68
Normal Place of Work is Cork CIL Monahan Road Eircode T12 N6PY
Kinsale to Cork CIL shortest route is 27.5km and is now your 'usual route to normal place of work'

Employee has a Service User session in Ballincollig Eircode P31 F384

Routes

Kinsale (P17 PK68) to Ballincollig (P31 F384)	Shortest route is 29.8km
Cork CIL (T12 N6PY) to Ballincollig (P31 F384)	Shortest route is 10.3 km

If Employee goes straight from home to Ballincollig, they can claim a journey referenced from home or normal place of work (Cork CIL Base) **whichever is the lesser**

Therefore, a claim can be submitted for **10.3 km**

If the first or last journey is between home and Cork CIL Eircode T12 N6PY you may not claim any mileage allowance

7.1.6 Some staff (PA's) work multiple session in in the same Service Users home and with no other Service Users than day. In these cases, staff are 'off duty' between visits and the time their own.

Where this occurs the PA may claim for the journeys as above between home or base, whichever is the lesser for each repeat journey of the day. **If you do not return home, no claim should be made.**

7.2 Processing a Mileage Claim

7.2.1 Mileage is paid monthly **and must be claimed in the month after it was incurred.**

7.2.2 A calendar of dates is published each year and will be available online.

7.2.3 Use on line Claim Form [Mileage and Allowable Expenses Claim Form | Cork Cil](#)
If you have any difficulties making an on-line claim please speak with an Administrator⁴ admin@corkcil.ie or call 021 432 2651

³ These are real Eircode's but do not relate to any staff or SU

- 7.2.4 The claim form must be completed accurately. If you have made a mistake or missed a journey, contact Administrator straight away admin@corkcil.ie or call 021 432 2651
- 7.2.5 Claims may only be made for official work journeys undertaken and claim for the shortest practical journey only.
- 7.2.6 Mileage claims not out of date but miss the deadline will be held over to the following month
- 7.2.7 No mileage expenses claim over 2- two months will be processed.
- 7.2.8 Mileage reimbursement is included in the next pay following processing.
- 7.2.9 Members of the Board or Volunteers who are not in receipt pay will be reimbursed either by direct transfer or personal cheque.

8.0 Allowable Expenses.

Occasionally employees may incur an expense in direct relation to employment and may be eligible for reimbursement. If you think this applies to you speak to the Co-ordinator or Manager before you incur any expenses

Allowable expenses are expenses that may be legitimately incurred by the employee in performing the duties of the employment and as agreed in advance by Cork CIL and are payable on receipt of vouched receipts.

Payments made to an employee which are no more than reimbursement of **vouched expenses**, incurred by the employee in performing the duties of the employment, are not treated as pay.

The general rule is that you cannot claim for any private expenses i.e.

- Any expense not wholly and exclusively paid for the purposes of the trade or profession
- Any private or domestic expenditure e.g., your own wages, food, clothing (except protective clothing) etc.
- Business entertainment expenditure i.e., the provision of accommodation, food, drink, or any other form of hospitality.

8.1 Re-imbusement of allowable subsistence expenses

Where an employee performs the duties of the employment while temporarily away from his/her normal work, allowable 'subsistence expenses' will be reimbursed by Cork CIL based on actual expenses which have been vouched with receipts.

⁴ Martina 086 6096459 or Sinead 086 138 0393

These must be agreed in advance Please talk to Co-ordinator before incurring expenses to clarify and confirm your eligibility

Travel out of the State or overseas is rare event. It must be considered and discussed prior to travel. And approved by the General Manager & Board of Management

- 8.1.1 All expenses must be agreed **before** they are incurred. Retrospective agreement to reimburse will not be considered.
- 8.1.2 All Allowable Expenses claims must be made using the online claim form [Mileage and Allowable Expenses Claim Form | Cork Cil](#).
- 8.1.3 All claims must be supported by a **valid, legible receipt**. If there is no receipt the claim cannot be authorised.
- 8.1.4 Allowable Expenses claims are processed monthly Claims not received on time will be held over to the following month.
- 8.1.5 No claims over 2-two months will be processed.

This policy is reviewed regularly and may be subject to change.