



Employee Personal
Expenditure Policy

Employee Personal Expenditure

Policy: Policy and procedure

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1 General Expenditure Principles

1.1 Policy scope and coverage

- 1.1.1 The information and instructions contained in this policy are for the guidance of all employees of the University and apply with effect from 1 February 2022. Where the cost of an expense will be ultimately paid for by a sponsor of the University (e.g. on research grants and contracts), these guidelines nevertheless apply unless the sponsor's terms and conditions state otherwise. These instructions will not apply directly to self-employed persons or to non-University employees seeking reimbursement, e.g. interview expenses, except as otherwise stated, but may be used as the basis upon which such persons may be reimbursed when incurring personal costs relating to University business.
- 1.1.2 The information and instructions in this policy apply equally to all University employees, wherever based, unless the provisions of this policy contradict local regulation and legislation.
- 1.1.3 This policy operates in conjunction with all other University policies and procedures, including but not limited to the Travel Policy, Health & Safety Procedures and any other applicable regulation or legislation. Links to related policies and procedures can be found in Section 26.
- 1.1.4 All employee travel should be organised in accordance with the University travel policy. The University supports the Government initiatives to reduce carbon emissions and achieve a 'net zero' target. All employee travel must be booked in a manner that supports the carbon reduction process and meets the requirements of the Government Policy Note PPN 06/21. The use of the University travel provider, Key Travel, for domestic and overseas travel will ensure these requirements are met. Failure to adhere to the published procedure may result in the employee being personally liable for travel related costs and could also exclude the travel from being covered by the University's insurance policy.
- 1.1.5 Unnecessary expense claims, or manipulation of this policy (such as claiming outside of this policy) may result in disciplinary action subject to the nature and severity of the breach.

1.2 Types of business expenditure

- 1.2.1 Business expenditure incurred by the University can be divided into four categories depending upon its purpose, and the means by which it is paid, as follows:

Purpose	UoK money used	Own money used
Expenditure initiated by an employee that he/she will be the sole person to use or consume when carrying out his/her duties of employment	<i>“personal cost”</i>	<i>“personal expense”</i>

Expenditure initiated by an employee for the general purpose of the University's business	<i>“UoK cost”</i>	<i>“agency expense”</i>
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- 1.2.2 This policy deals principally with **personal costs** and **personal expenses** (hereinafter collectively referred to as **“personal expenditure”**). **UoK costs** are subject to the University Purchasing Regulations rather than this policy, and further guidance can be obtained from the Procurement Office directly or from its pages on the University's website. University expenditure that is a **UoK cost** should not be committed without issuing a valid Purchase Order, or a University procurement card or credit card.
- 1.2.3 **Agency expenses** appear in this policy only in respect of circumstances in which it has been common practice in the past, and employees must not incur agency expenses solely for the purpose of short-circuiting normal University procurement procedures. Employees are not obliged to use their personal funds to finance University expenditure, but it is recognised that for operational reasons an employee may choose to pay for a University cost from his/her own funds when the employee is not the party that uses the goods or services directly. In these circumstances, the employee shall be deemed to have made an interest-free loan to the University, and the reimbursement of this loan should not be sought via an expense claim except as provided for in Section 11 when an employee entertains one or more business guests at an off-campus venue. An online Payment Requisition should be completed by the relevant Cost Centre Controller to authorise payment of the loan reimbursement, and evidence of the expenditure concerned must be electronically attached to this requisition. Employees must ensure that the evidence of expenditure details the goods or services concerned and identifies the University as the purchaser of the goods or services. This should ordinarily be an invoice that is addressed to the University, or if the invoice is addressed to the employee, it should include his/her University address.
- 1.2.4 Employees who opt to incur **agency expenses** do so at their own risk, and it cannot be guaranteed that the amount concerned will be reimbursed, or, if it is repaid, that the employee will not incur an income tax charge. Payment Requisitions that are insufficiently detailed may be subject to rejection, or otherwise if the accompanying evidence of payment cites only the employee as the purchaser, the agency expense concerned may be forwarded to the Pay Office for recording as a taxable benefit.
- 1.2.5 This policy refers to the 'Cost Centre Controller' in a number of sections. Generally the Cost Centre Controller is the person who manages the budget for that particular cost centre. However he/she may give delegated authority to another person for him/her to approve expenditure against the cost centre concerned. Employees should contact their Division or Divisional Finance and Resources Manager, or the budget holder for their Professional Service Department for further details relating to their specific cost centre.
- 1.2.6 In the event that the procurement of an item of **personal expenditure** is contemplated in respect of any item not included in this policy, or an employee has a query relating to the reimbursement of **personal expenses** under this policy, the matter must be referred in the first instance to their Cost Centre Controller who may refer to the Finance Department for guidance.

1.3 Taxation

- 1.3.1 The policies contained herein have been prepared in the light of the income tax and National Insurance Contributions (NIC) regulations relating to HM Revenue & Customs (HMRC) self-assessment requirements for individuals and the PAYE requirements for employer.
- 1.3.2 The reimbursement of certain **personal expenses** and the gaining of a benefit from certain **personal costs** receivable under this policy, are covered by an exemption for income tax purposes. Provided that expense claims are completed strictly in accordance with the terms of this policy then, unless otherwise stated, no additional income tax or NIC liability will arise for the employee, or the University, for costs covered by an exemption and employees need not report the related details on their tax returns.
- 1.3.3 Certain other personal expenses, such as the mileage allowance for the business use of a private car, are exempt from income tax provided that any associated conditions are complied with. The reimbursement of these expenses is automatically tax-free.
- 1.3.4 At the end of each tax year, the University will, by 6th July, submit to HMRC a report (on form P11D or P9D as appropriate) in respect of each employee who has received expenses and benefits that are not otherwise exempt, giving details of all such payments made in that year. A copy of this report will be issued to the relevant employee for reference when completing a self-assessment tax return.

1.4 Definition of business journey

- 1.4.1 Personal expenditure in connection with the business-related subsistence and travel provisions of this policy may be incurred by employees only when carrying out their duties at a place other than at the normal place of work ('business journeys').
- 1.4.2 Travel between an employee's home and their normal place of employment is private travel and will not be reimbursed by the University. An employee's normal place of work will be specified in his/her contract of employment in the first instance, but from time to time Directors of Divisions/Directorates may agree that an employee's work place shall be taken to be a different location to that specified in the contract, subject to ensuring relevant employment and tax related requirements are considered, liaising with the relevant HR representative and the payroll team where necessary. Any such changes to the normal work place should be reported to your Human Resources team and to the relevant Cost Centre Controllers who are responsible for approving journeys and authorising claims relating to the employee concerned.
- 1.4.3 Business journeys will normally arise when the employee works at one location but occasionally travels to another University location, and/or to other institutions/organisations (e.g. training locations, service providers, research sponsors, or to attend business meetings). The cost of travel between an employee's normal workplace and another location attended for work purposes will normally be reimbursed as business travel.
- 1.4.4 Employees who spend time working at home but otherwise have a place of work at a University location must treat travel to and from that location

as a private journey. Employees whose contract of employment specifies that their place of work is their home address, but occasionally visit a University location, may treat the travel as a business journey.

- 1.4.5 All journeys undertaken for business purposes from the normal place of work may be regarded as business journeys, but the cost of travelling between an employee's home and the normal place of work is not an expense incurred "in the performance" of the duties of employment. All journeys between home and the normal place of employment must be regarded as private, and the costs of these journeys will not be funded by the University except as provided in 1.4.6 below. However, employees may claim reimbursement of the cost of travelling between the start and end points of a business journey, even when the start point is the employee's home. The exception is where the journey to the new location is not significantly different to the ordinary commute. This is usually considered the case where the new location is within a ten mile radius of the normal place of employment. In this instance the journey is deemed to be substantially ordinary commuting and is considered private travel.
- 1.4.6 Where an employee is required to attend a location other than their normal place of work to undertake employment duties the cost of travel will, in some cases, be considered a business expense. Where the employee attends a location to perform a task of limited duration or for a temporary purpose the location is deemed a temporary workplace and the additional cost of travel will be a business expense. In these circumstances the employee may claim reimbursement of the additional mileage over and above their normal commute. See the additional guidance note 1 on temporary workplaces for more information.
- 1.4.7 Where an employee makes use of the free campus shuttle bus to travel between the Canterbury and Medway sites this represents a non-taxable benefit and no tax liability will arise, even where this forms part of the normal commute to work. This specific exemption applies only to the use of the campus shuttle bus and does not apply where an employee uses their own private vehicle or other public transport alternatives.
- 1.4.8 Where public transport is disrupted by strikes or other industrial action and employees are thereby obliged to incur exceptional costs in travelling to and from their normal place of work or, in extreme cases, hotel or other accommodation costs are incurred, such exceptional costs may be eligible for reimbursement as costs incurred on business journeys. This will be subject to compliance with the conditions described under the subsistence and travelling provisions of this policy, and will only be reimbursed if prior approval has been given by the Cost Centre Controller.

1.5 **Conditions for incurring personal expenditure**

- 1.5.1 The University may only be committed to paying for items of **personal expenditure** if the goods or services concerned are **wholly and necessarily** required to enable the person making the commitment, or another employee for whom the commitment is made, to carry out his/her duties. When making such commitments, the person concerned shall have regard to obtaining the best value-for-money for the **personal expenditure** concerned, and avoiding choosing items that could be considered to be extravagant.

- 1.5.2 Regard should be given when undertaking business journeys, to choosing a means of transport that minimises the amount of CO₂ emission involved, and section 3.1.1 concerning the use of public transport should ordinarily be followed unless a significant loss of business efficiency would arise that outweighs the environmental gain from using public transport.
- 1.5.3 When using their own resources to fund items of **personal expense**, employees may be reimbursed only for the actual cost of expenses that are incurred **wholly, exclusively and necessarily** in the performance of the duties of their employment. Reimbursement is subject to certain maximum rates as approved by the Finance & Resources Committee ('F&RC'), and subject to any provision in this policy that allows or requires an alternative amount to be claimed. The rates approved by F&RC can be found here https://www.kent.ac.uk/governance/council/terms-of-reference/Financial_Authority_Limits_with_effect_from_1_August_2017.pdf

Employees are expected both to minimise costs without impairing the efficiency of the University, and to avoid incurring any unnecessary cost for the University.

- 1.5.4 Reimbursement of **personal expenses** should be claimed only for incidental business expenditure when away from the normal place of work, and **the expense claim system MUST NOT be used for general purchasing** other than in the exceptional case of **agency expenses**.

1.6 Authorisation of personal expenditure

- 1.6.1 Employees may only authorise the payment of a **UoK cost** whether directly to a third party or via reimbursement to another employee to the extent of the account codes and expenditure levels as are set out on the approved Sharepoint Financial Authority Form for the person concerned. Approval of a completed Financial Authority Form may only be given by a person with a grade of seniority at least one higher than the person named on the authorisation form.
- 1.6.2 Orders for procurement of items of **personal cost**, and the repayment of claims for **personal expenses** may only be approved or authorised by a duly-authorized person of a grade or level of delegated responsibility at least equal to that of the employee who will use the personal expenditure. This might require Cost Controllers to refer orders or expense claims for senior members of staff to Division or Executive Group level.
- 1.6.3 The act of submitting an expense claim by the claimant represents an acknowledgement that the expenses claimed are not in excess of the actual costs incurred, are in accordance with the approved scales of payment and the terms of this Policy, and that no other claim has been or will be made in the future for this expenditure from either the University or any other organisation.
- 1.6.4 Employees **MUST NOT** authorise their own expense claims or the expense claims of spouses, partners or close relatives. Any such claims must be authorised by an unrelated duly authorised person.
- 1.6.5 Authorising Officers must ensure that all expense items claimed fall within the terms of this Policy, and that where receipts are required scanned copies of the original are attached and are valid.

- 1.6.6 Employees who have been issued with a University procurement card that has an associated PIN allowing the card to be used like a personal corporate credit card, must comply with the University Purchasing Card Procedure (<https://www.kent.ac.uk/finance-staff/docs/procurement/UoK%20MasterCard%20Purchasing%20Card%20Users%20Procedures%20Final%20Approved%20Version%20May%202020%20Updated%20Version.pdf>) and sign a compliance contract before first use of the card and adhere strictly to all terms and conditions in the contract and in this policy. In the event that an employee holding a with-PIN named University procurement card is required to repay all or part of an item of personal expenditure because it contravened one or more sections of this policy or exceeded the F&RC-designated maximum rates of expenditure without due reason, the employee shall forfeit the right to hold any University procurement card or credit card.

2. Procedures for Reclaiming Personal Expenses

- 2.1 All members of staff will use the Staff Connect online expenses module to complete an online expense claim. The Staff Connect module is the only recognised University process for claiming expenses for members of staff. Claims must be made within 90 days of the expense being incurred. Several claims may be in process at once but any single claim may not be for a period of more than 8 weeks and for trips lasting longer than this, a series of sequential claims must be made so each individual claim for a period of up to 8 weeks is processed within 90 days of the first day of the period to which the claim relates. In any event, employees must submit claims for reimbursement of **personal expenses** incurred before 31 July of each year by the end of the second week in August, to ensure that costs are recorded in the correct annual accounting period.
- 2.2 All expense claims must be made in local currency (GBP for UK campuses) and supported by an electronic version of an original receipt, invoice, or other evidence of payment wherever the supplier can reasonably be expected to provide a receipt. Credit card vouchers are not ordinarily acceptable as constituting a receipt or invoice unless the purchase concerned is made in circumstances when a supplier does not ordinarily provide a receipt such as in certain vending machines. Claims for personal expenses that are over 90 days old will be logged and the relevant Cost Centre Controller notified. Ordinarily all sterling reimbursements will be paid via the BACS payment system on a monthly basis.
- 2.3 Where **personal expenses** are incurred in one or more foreign currencies the amounts should be translated into the local currency (GBP for any campus based in the UK), using the exchange rate on the date the expenses were incurred, before being entered into the system. Where it can be shown that a specific rate of currency conversion has been incurred, for example when making a transaction using a UK credit card or purchasing foreign currency at a bank or Bureau de Change, reimbursement will be made at that rate of exchange. Documentary evidence such as credit card statements or receipt of currency purchase must be submitted with the claim. In all other cases, the rate of exchange to be used will be found by using the currency converter link within the Staff Connect expenses module.
- 2.4 Forms EXP1 and EXP2 are only to be used by non-employees for reimbursement of appropriate **personal expense**. Authorising Officers

should ensure that the box for non- employees, at the top right hand corner of the expense claim form, properly records the status of the claimant in relation to the University (e.g. job interviewee, external examiner etc.). Care must be taken to identify any circumstances where the reimbursement of expenses represents emoluments for services rendered by way of employment. Such claims must be routed to the Finance Pay Office for consideration as to whether income tax and/or national insurance contributions must be deducted.

3. UK Travel

3.1 Public Transport

- 3.1.1 Public transport must be used unless there are exceptional circumstances in which it is not feasible, for example due to disability or public transport not being available due to the location or time of day/night.
- 3.1.2 All employees who are travelling on University business at the request of the University, their Division, School or Department, as approved by their Cost Centre Controller, are entitled to use appropriate standard-class surface rail, underground rail, bus or air transport, using reduced fares where practicable.
- 3.1.3 Executive Group Members, Directors of Division/Department and all employees on Professorial or equivalent grades should also use standard-class tickets unless circumstances dictate the use of a more expensive seat, and the Cost Centre Controller concerned has given prior authorisation for higher-priced tickets to be purchased.
- 3.1.4 Tickets purchased for an accompanying spouse or partner will not normally be reimbursed by the University as set out in s6.10 unless the employee is attending a function to represent the University at which it is expected that the employee will be accompanied by a partner who thereby also represents the University, and prior authorisation has been obtained from the relevant Cost Centre Controller.
- 3.1.5 Taxi fares will only be reimbursed in instances where public transport is unavailable or inappropriate. Receipts must be obtained and an explanation of the circumstances provided. No taxi fare will be reimbursed for travel between campuses where the shuttle bus is in operation except in exceptional circumstances. Employees are expected to utilise the University's contracted taxi service supplier. Details can be found on the Procurement Office website <https://www.kent.ac.uk/finance/procurement/>

3.2 Car hire

- 3.2.1 Where public transport is not practicable, or is very expensive, employees should consider the use of a self-drive hire car for undertaking longer business journeys, as this could be a cheaper alternative than the use of the employee's own car with associated reimbursement of a mileage allowance under 5.3. Any car hire should be booked using the current University Purchasing Regulations and Procedures and supply agreements. Appropriate motor insurance together with all additional options including Collision Damage Waiver and Excess Protection should be taken out at the time of booking. The specific prior approval of the

relevant Cost Centre Controller should be obtained before any booking is made.

- 3.2.2 Where a hire car is used for a business journey, the cost of re-fueling the car can be claimed on the relevant expense claim form. Details of the journey, together with a note that a hire car was used should be included on the claim form. Scanned copies of all relevant receipts should be submitted with the claim. Normal mileage rates cannot be claimed when using a hire car and only the cost of fuel is funded by the employee.
- 3.2.3 All hire vehicles should be returned in accordance with hire company's instructions in respect of the amount of fuel that is required to be in the tank, in order to avoid unnecessary penalty costs.

3.3 Own means of transport

- 3.3.1 All employees who wish to use their own means of transport (private car, van, motorcycle, or bicycle) on University business must have general approval to do so from their line manager before commencing such use. This is for health and safety reasons whereby the means of transport could represent a temporary workplace when used for business purposes. In that respect, employees must ensure that their ~~vehicle~~ insurance policy includes use for business purposes, and provides appropriate cover in respect of everyone who may be a driver or passenger in this context. Additional costs of insuring the vehicle for business use are not reclaimable as they are factored into the mileage rate. Cost Centre Controllers should satisfy themselves as to the vehicle's suitability, roadworthiness and the adequacy of insurance cover before giving general approval for use of the means of transport for business journeys, and are permitted to document or otherwise record such satisfaction by such means as they see fit, including the frequency with which the satisfaction is renewed with time.
- 3.3.2 Subject to the terms of 3.3.1, staff may use a private means of transport for appropriate business journeys to and from a destination within 100 miles from the employee's main work place or home, whichever is the closer, without prior approval for each and every journey. The mileage rates of reimbursement are set by the F&RC and published by the Finance Department in the University's website from time to time. These rates and conditions for such business journeys apply equally to both full-time and part-time staff.
- 3.3.3 Claims for reimbursement of mileage allowances for business journeys are to be made using the Staff Connect expenses module. Full details of the journey, including date, reason for journey, starting points and destinations, should be shown. Please refer to the flowchart in Guidance Note 1 of this policy before making a claim for mileage to ensure the journey being claimed for constitutes as a business journey and not private mileage.

Any claims for mileage must be the net number of miles travelled after deduction the miles you would travel for your normal commute to work. This also applies if you are on a day where you would work from home.

If the business destination you are travelling to is less than 10 miles from your normal place of work you are not permitted to claim this journey as this is considered part of your normal commute.

- 3.3.4 For journeys to a destination more than 100 miles from the main work place or home, whichever is the closer, employees should obtain the specific prior approval of their Cost Centre Controller. It is expected that public transport will be used for the journey, but where public transport is not practicable or if in the judgment of the relevant Cost Centre Controller there are other good reasons for permitting alternative travel, consideration should first be given to hiring a car for the specific journey (see section 3.2 above). Alternatively, employees may use their own private means of transport for the approved journey. Documentary evidence of the equivalent public transport cost must be attached to the claim. Details of train fares/prices can be obtained online from the Trainline.com or National Rail Enquiries.
- 3.3.5 When a round-trip journey exceeding 200 miles is undertaken where public transport is reasonably available, but for personal reasons an employee wishes to use their own means of transport, Cost Centre Controllers may permit such use on the condition that the employee may be reimbursed only the equivalent public transport cost when this is less than the private mileage allowance which otherwise applies. Documentary evidence of the equivalent public transport cost must be attached to the claim.
- 3.3.6 Opportunities to car share on official journeys should be maximized provided that appropriate business-use insurance cover is held. When the passenger supplement is claimed, the names of passengers carried must be recorded on the claim.
- 3.3.7 In the event that the aggregate total business mileage exceeds 10,000 miles in any one tax year, the employee may claim only the reduced mileage rate for any further use of the private vehicle for business journeys undertaken in the tax year concerned. This adjustment to the mileage rate is automatically applied by the online expenses module.

4 UK Day Subsistence

- 4.1 Employees who are required to travel in the course of their work, and who incur expenditure in purchasing meals or refreshments when away from their normal workplace during the working day, may claim reimbursement of reasonable amounts under the terms of this section.
- 4.2 Ordinarily, employees may claim reimbursement for the actual cost of meals and beverages including, if appropriate, a small quantity of alcoholic drink, when taken to complement the main meal, that are consumed whilst away from home and normal place of work, up to the maximum rates as approved by the F&RC, and published separately in the F&RC Schedule of Rates. The actual expenditure, which must be supported by scanned copies of original receipts (not credit card vouchers), should be claimed, stating the date that the expenses were incurred, the amount spent, and the reason for incurring the cost. If exceptionally, there are sound business reasons why these limits needed to have been exceeded, an appropriate explanation must be attached to the associated claim before submission. In the event that the explanation is not satisfactory, the authorising signatory shall reduce the amount of the subsistence to the maximum rate for receipted subsistence cited in the current F&RC Schedule of Rates.

Policy Details

Employees can claim the actual, reasonable costs of food and drink supported by receipts up to the thresholds set out below. All subsistence claims must be supported by receipts. Note that claims will not be reimbursed where the traveller is away from home/work for less than 5 hours.

Number of hours away from home	Maximum Subsistence Claim
Under 5 hours	Claims will not be reimbursed
5 – 10 hours	£5.00 per day
Over 10 hours	£10.00 per day
15 hours (and arrive home after 8pm)	£25.00 per day

Where a scale rate of £5 or £10 is paid and the qualifying journey in respect of which it is paid lasts beyond 8pm a supplementary rate of £10 can be paid to cover the additional expenses necessarily incurred as a result of working late.

A meal is defined as a combination of food and drink and would take a normal dictionary meaning.

These rates are defined by HMRC and are **subject to a maximum claim of £25** in any one day or 24 hour period.

- 4.3 The conditions relating to claims for subsistence costs, subject to section 4.4, shall be as follows and are based upon table of benchmark scale rates published by HMRC and explained in further detail in the University guide to claiming expenses, here:
<https://www.kent.ac.uk/finance-staff/docs/payments/EPG%20-%20Guide%20to%20Claiming%20Personal%20Expenses.pdf>

Claims must meet all of the following qualifying conditions:

- The travel must be in the performance of an employee's duties or to a temporary place of work, on a journey that is not ordinary commuting;
- The employee should be absent from their normal place of work or home for a continuous period in excess of five hours or ten hours;
- The employee should have incurred a cost on a meal (food and drink) after starting the journey.

- 4.4 Tips will only be reimbursed where there is evidence of payment, for example, they are included on the restaurant or hotel bill or are shown on the employee's credit card statement or slip, and they fall within the overall maximum rates in the current F&RC Schedule of Rates.

5 Overseas Travel

- 5.1 Air, ferry, national and international rail travel should be booked using the University's contracted travel management company through the Department's/Cost Centre's nominated 'travel bookers'. Where departments or cost centres do not have a nominated travel booker, employees should contact the Procurement Office.
- 5.2 Bookings should only be placed with other travel agents if an overall better deal, using like for like comparisons made at the same time, can be obtained; quotations or notes of telephone quotations should be retained, and the alternative supplier should always be tested against the University's contracted travel management company. The booking should be placed using normal University purchasing procedures. The cost should then be paid directly by the University, either on production of an invoice or by University purchasing card or University credit card i.e. the cost should not normally be reimbursed to individuals through an expense claim.
- 5.3 Employees are not expected to fund the University's operations. The University recognises that in exceptional circumstances, employees may need to book and pay for their own overseas travel arrangements, for example, where a trip has to be undertaken at very short notice. In these exceptional cases, the costs may be reclaimed on the relevant expense claim form. Employees should travel at tourist or economy class and take advantage of restricted ticketing, low cost carriers and national carrier flight search engines. Scanned copies of original receipts must be attached to the claim form, together with a detailed explanation of the reasons for the claim.
- 5.4 Economy travel will be the standard with Premium Economy (where available) for daytime flights over 6 hours (daytime flights are defined as those that are completed within a day, in relation to the departure time zone) and Business Class for overnight flights over 6 hours.

Both Premium Economy/Business Class are only available where the nature of the trip warrants travel at this level, or where this class of travel is less costly than the lowest available economy ticket for the individual journey. Where Premium Economy is not available, approval from Head of Department may be given for Business Class on a daytime flight where it is required. Such approval must be documented by means of completion of the appendix 2 to the Travel Policy, the "Travel Exceptions Form"

- 5.5 The cost of travel to and from main travel hubs (i.e. airports, seaports and rail stations) is reclaimable. Public transport should be used wherever possible. Use of a personal car that then involves expensive long-term parking charges should be avoided. Use should be made either of an airport taxi service or self-drive single trip car hire, using the University's contracted supplier. Details can be found on the Procurement Office website.

- 5.6 Costs incurred in relation to entering or leaving a country (e.g. visas or departure taxes) can be reclaimed using the relevant expense claim process. Documentary evidence should be included with the claim.
- 5.7 Overseas car hire should, whenever possible, be booked in advance through the University's contracted travel management company. All additional motor insurance options including collision damage waiver and excess protection should be taken out at the time of booking. The consent of the Cost Centre Controller should be obtained before any bookings are made.
- 5.8 Travellers intending to travel outside of the UK, or within the UK by air or including one or more overnight stays, must register for the University's travel insurance. This registration is handled automatically within the Travel Management Company (TMC) booking process. The Travel Management Company for the University of Kent is Key Travel. If you book with a provider other than the TMC, you must complete an online submission form to register for the University's travel insurance, which is available at:
<https://www.kent.ac.uk/finance-staff/services/insurance/travelstaff/index.html>
- 5.9 It is the responsibility of the employee to ensure they are aware of the Health & Safety performance standard which provides a guide to ensuring personal safety when travelling and working outside of the United Kingdom. This standard can be viewed online here
<https://www.kent.ac.uk/safety/hs/pages/travel-work-overseas/travel-work-overseas.html>

6 Accommodation: General Principles

- 6.1 Where overnight accommodation is required, the University will bear the cost of room, breakfast and evening meal; the latter may be taken at an establishment of the claimant's choice. Accommodation should be comfortable (and en-suite) rather than prestigious, and standard rather than upgraded rooms should be taken unless there is no difference in cost or standard rooms are unavailable. Other factors should also be taken into consideration when booking the accommodation such as the employee's personal safety and security and the distance and cost of travel between the hotel and the place where the University business will be conducted i.e. the overall cost to the University. Where a conference or course has pre-arranged or recommended accommodation, this may also be used.
- 6.2 All hotel accommodation must be booked using the University's contracted travel management company through the School/Department's/ nominated 'travel bookers'. Where departments or cost centres do not have a nominated travel booker, employees should contact the Procurement Office.
- 6.3 If the accommodation offered by the contracted travel management company is not suitable, either in terms of price or location, the bed and breakfast element of alternative hotel accommodation should be booked using an official University purchase order. The cost can then be paid directly by the University, either on production of an invoice or by University purchasing card or University credit card **i.e. hotel costs should not normally appear on expense claims.**

- 6.4 Although employees are not expected to fund the University's operations, it is recognised that in exceptional circumstances, employees may need to book and pay for their own accommodation, for example, where a trip has to be undertaken at very short notice. In these exceptional cases, the cost of the bed and breakfast element and evening meal may be reclaimed as appropriate. Scanned copies of the original receipts must be attached to the claim.
- 6.5 Reimbursements will be made only for the breakfast and evening meal together with beverages, when taken to complement the main meal. Where meals are not taken in the hotel, separate restaurant receipts should be obtained, or alternatively employee may claim subsistence allowances under the rules for subsistence in section 4 (UK) or section 5 (overseas).
- 6.6 Employees should note that items of a personal nature, such as mini-bar drinks, video hire, private telephone calls or private internet access charges will not be reimbursed by the University. Where accommodation has been pre-booked by the University directly, the cost of prepaid items will be covered (accommodation, breakfast and evening meal), and the other costs incurred should normally be settled by the employee on checking out.
- 6.7 The cost of business telephone calls made whilst staying away from home can be reclaimed. The name of the business called and its telephone number should be recorded on the claim. Documentary evidence such as the hotel "incidentals" bill or mobile phone bill should be scanned and included with the claim.
- 6.8 The cost of business internet access charges incurred whilst staying away from home can be reclaimed. A brief note of the reason for the charge should be recorded on the claim. Documentary evidence such as the hotel "incidentals" bill should be scanned and attached to the claim.
- 6.9 The making of joint travel bookings at the University's expense to include a spouse, partner or companion who is not travelling on University business is regarded as an exception and must be approved in advance by a duly authorised person senior in grade to that of the principal traveller and is subject to there being no additional cost to the University. Such approval must be documented by means of completion of the "Travel Exceptions Form" provided at Appendix 2 to the University Travel policy.
- 6.10 Where an employee wishes to ensure that a spouse/partner has a neighbouring seat on outward and return flights, and/or shares a double room, the authorised person may give approval for the University to book and pay for the joint costs provided that before the bookings are made, the employee has confirmed the following statement, in writing or by e-mail to their line manager, which has been copied by the authoriser to the Cost Centre Controller and the Payroll Office;

"In the event that the University books and pays for travel and accommodation for both me and my spouse or partner who accompanies me when not also an employee engaged on University business, I hereby agree that any balance between the total cost incurred by the University and the amount that would have been incurred had I travelled alone and occupied single accommodation

may be determined by the University and deducted from one or more of my monthly payments of salary. In the event that my employment is terminated before any such deductions have been made in full, I undertake to repay any outstanding balance immediately upon demand.”

- 6.11 If an employee stays as a guest of a private individual (including a colleague), and is not obliged to pay for either his/her accommodation or meals, the employee may seek reimbursement of any gift that is paid to the host up to 5% per day of the appropriate receipted rates that would otherwise have applied. The base amounts to which this 5% may be applied for University employees are the lump-sum allowances payable to staff when providing overnight accommodation for official University visitors in their own home (see Section 9).

7 Accommodation: UK Destinations

- 7.1 The maximum rates for the cost of UK hotel accommodation that may be incurred without specific explanation are set from time to time in the F&RC Schedule of Rates. If exceptionally, there are sound business reasons why these limits need to be exceeded, a written explanation, approval by the relevant Cost Centre Controller must be prepared prior to the expenditure being incurred, and must be attached to the associated payment documentation. The University reserves the right not to reimburse any excess cost over the standard approved rates where appropriate justification is not provided or is considered insufficient.
- 7.2 The maximum rates up to which receipted subsistence and hotel costs may be incurred without written explanation are based upon the average Sterling equivalents, at the currency exchange rate on 1 October, of the lunch, dinner and room rates for all the member states of the EU when expressed in Euro, as cited in the Table of Worldwide Subsistence Rates published annually by HM Revenue & Customs.

8 Accommodation: Overseas Destinations

- 8.1 Whenever possible, accommodation should be pre-booked using the University's contracted travel management company through the Department's/Cost Centre's nominated 'travel bookers'. Where departments or cost centres do not have a nominated travel booker, employees should contact the Procurement Office.
- 8.2 Accommodation should be comfortable rather than prestigious and should be comparable with the type of accommodation that would normally be booked in the UK. Other factors may also be taken into consideration when choosing overseas accommodations in connection with the employee's personal safety/security and the distance and cost of travel between the hotel and the place where the University business will be conducted. Examples of such factors include:
- The degree of personal safety risk based upon terrorism/disturbance information from the Foreign & Commonwealth Office, the British Council or local intelligence;
 - The degree of potential risk to health from the accommodation available in the location concerned based upon reasonable objective

- information;
 - The extent of essential business services provided by the available hotels (e.g. reasonable internet provision, own restaurant/room service for those not comfortable eating on their own at a local restaurants, access to local taxis from the hotel);
 - Attendance at a key event which requires University delegates to be part of a larger group in respect of which the hotel choice has been made by the event organisers, or by consensus amongst all the attending delegates: The cost of travel, and lost time, if employees stay in cheaper accommodation at a distance from the venue of an exhibition or a conference which is held at a location having sleeping accommodation at or near, the venue concerned.
- 8.3 If the accommodation offered by the contracted travel management company is not suitable, either in terms of price or location, the bed and breakfast element of alternative hotel accommodation should be booked using an official University purchase order. The cost can then be paid directly by the University, either on production of an invoice or by University purchasing card or University credit card i.e. hotel costs should not normally appear on expense claims. Corporate or discounted rates should be negotiated where possible.
- 8.4 Subject to the principles set out in section 8.2 for choosing appropriate accommodation when on overseas journeys, the cost that is incurred should not normally exceed the amounts in the overseas table of benchmark scale rates published annually in Section EIM05255 of HM Revenue & Customs' Employment Income Manual that gives a list, country by country as provided by the Foreign & Commonwealth Office, of reasonable daily accommodation and subsistence costs expressed in the local currency which is updated in October/November each year. Staff should access this table from HMRC's website at: <https://www.gov.uk/guidance/expenses-rates-for-employees-travelling-outside-the-uk> If exceptionally, there are sound business reasons why the HMRC standard overseas rates for the country concerned need to be exceeded, an appropriate explanation of the reasons must be attached to the relevant procurement documentation or expense claim before the booking is made or the claim is submitted to the relevant authorised signatory for approval.
- 8.5 Employees who are required to travel overseas in the course of their work are entitled to claim actual, 'reasonable' costs of meals taken whilst away from home and their normal place of work and if appropriate to the circumstance. Such expenditure may be reclaimed depending upon the currency concerned, up to the amounts set out in overseas table of benchmark scale rates published by HM Revenue & Customs as described in section 8.4. All claims must be supported by scanned copies of original receipts (not credit card vouchers). However, if the expenditure on any particular instance of overseas subsistence exceeds the daily rates for the country concerned set out in the HMRC overseas table of benchmark scale, a detailed explanation of the reason for the level of expenditure must also be included with the expense claim. Tips will only be reimbursed where there is evidence of payment, for example, they are included on the restaurant or hotel bill or are shown on the employee's credit card statement or slip, and they fall within the overall maximum rate for the meal concerned.

- 8.6 Reasonable bank commission/charges for changing money into appropriate currencies for the countries being visited are claimable when supported by appropriate documentary evidence.

9 Private Accommodation of Official Visitors

- 9.1 Employees who provide hospitality in their own homes for official visitors (e.g. external examiners) may claim an allowance per night in respect of providing bed and breakfast accommodation, and an allowance per meal in respect of providing dinner in accordance with the current rates as set out in the F&RC Schedule of Rates.

10 Loans including Travel Advances and Salary Advances

- 10.1 Authorised signatories may not grant an interest-free loan of University funds to an employee or other natural person, other than under the terms of this section or with the written permission of the Director of Human Resources and Organisational Development countersigned by the Director of Finance or their delegates.
- 10.2 Where an employee is required to stay away from home for more than five consecutive days and will be incurring expenditure that they will subsequently reclaim from the University, an application for a travel advance may be made to their Cost Centre Controller. The maximum value of an advance per day of absence is set out in the F&RC Schedule of Rates, and any individual advance should not normally exceed a total of 56 days (8 weeks). In exceptional circumstances a larger advance may be considered, but on no account may an advance exceed £5,000.
- 10.3 An authorised Payment Requisition Form (F2) for the total amount of any travel advance request should be sent to the Finance Department not more than fourteen working days and not less than 5 working days, prior to the date of outward travel. Details of destination and date of return to the normal place of work should be entered on the F2 form. Advances will be made in UK sterling by BACS, payable to the relevant employee bank account and it is up to the employee to arrange his/her own currency etc. if required.
- 10.4 Full details of personal expenditure incurred during the business trip shall be provided in accordance with this policy using the Advance Reimbursement Form available on the Payment Office website (<https://www.kent.ac.uk/finance-staff/services/expenses.html>). Any under/over balance of the loan capital after the related expense claim amounts (valued in UK sterling) have been allocated, shall be settled either by the employee repaying any surplus not spent, or the employee receiving reimbursement for any deficit incurred. Travel expense claim forms for trips subject to an outstanding travel advance should be submitted no more than twenty working days after the expiry of the period of days for which the advance was requested. Further advances for any new trips or for an existing trip subject to an advance that has extended beyond 56 days, may not be made until the loan balance outstanding for the employee concerned has been settled under the terms of this section.
- 10.5 Salary advances may be authorised within the Pay Office in the circumstances that an employee has become entitled to the payment of

a net amount of salary after deductions but, for whatever reason, the payment concerned missed a previous monthly pay run. Such loans shall be recovered on the pay slip for the pay run of the month in which the loan is made. Pay-day loans in circumstances where an employee has not yet earned an entitlement to payment of earnings may be made only in exceptional cases of hardship, and only with the approval of the Director of HR, and shall not ordinarily exceed the net amount of salary expected to be paid in the pay run of the month in which the loan is made.

- 10.6 All advances are un-secured loans, and the University reserves the right to recover any outstanding amount from an employee's salary without notice if there is any undue delay in settling the resolution of loan balance, or an employee has not taken all reasonable steps to comply with these procedures.

11 Entertainment and Hospitality

- 11.1 **Reasonable and necessary** costs incurred by an employee when entertaining external University business contacts at venues outside University premises will be reimbursed on production of receipts. Such expenditure will not generally fall within the day subsistence rules in Section 4 for the person who incurs the cost, and the expenditure will, strictly speaking, count as an **"agency expense"** under the definition set out in Section 1.2.1. However, payments made personally by an employee to fund the University cost of entertaining a group of external business contacts may be treated as **"personal expenses"** for the purpose of this section. Consequently, a claim for reimbursement may be made and such claims must show the following information for each entertainment cost that is claimed:-

- (i) the names(s) of attendees(s);
- (ii) the organisation which they represent; and
- (iii) the purpose of the entertainment (e.g. 'negotiation of contract').

"Reasonable" in this context should be taken as an amount per attendee up to the F&RC-designated "after-8pm" dinner rate for receipted-subsistence incurred by staff when undertaking a business journey. If the average cost per attendee exceeds the applicable dinner rate, then an explanation must be included to justify the reasonableness of the expenditure. In the event that the explanation is not satisfactory, the Cost Controller, or the person otherwise authorising the claim shall reduce it to the applicable dinner rate multiplied by the number of attendees.

- 11.2 Where business contacts, research sponsors and external examiners are entertained in the University's in-house dining rooms or restaurant facilities/catering facilities, the host employee must ensure that the details as at (i)-(iii) above are recorded in a School/Department's register of entertaining (contact your Departmental Administrator for details). The host employee should arrange for the cost to be booked internally via a transfer journal, and should not pay the cost from his/her pocket. If a normal Kent Hospitality catering outlet is used, "payment" at the till should be via a departmental "cashless" budget account card.
- 11.3 Under no circumstances can "business entertainment" be solely for University of Kent employees, i.e. non-University persons must be present

on all occasions. However, if two or more employees are away from their normal place of work and would otherwise be eligible for reimbursement of subsistence expenses, and one employee pays the whole bill, then, provided that the full details are recorded on the expense claim form, including the names of the other employees, a claim may be made subject to the rules in this policy relating to subsistence. Also, if for the purposes of entertaining one or more non-University persons, the employee invites fellow employees to act as hosts, then this is allowable provided that the overall ratio of employees to non-employees is not more than 3:1, and the names of all participants are recorded, identifying whether they are employees or not. For retirement and other staff social events that are for University of Kent employees please see section 24 of this policy for guidance on this.

- 11.4 It should be noted that tax relief for business expenditure is available only when the cost is: "wholly, exclusively and necessarily incurred in the performance of the employee's duties". If for example a supervisor wishes to reward his/her staff by paying for a meal or other entertainment at or nearby the normal place of work and seeks reimbursement from the University, then although the Cost Centre Controller might authorise payment of the claim, the amount concerned would be deemed to be a taxable benefit for the employee who receives the reimbursement. It would then be a matter for the employee to claim tax relief via HMRC if he/she can demonstrate that the cost was indeed incurred wholly, exclusively and necessarily in the performance of his/her duties.
- 11.5 It should also be noted that costs that are incidental to business entertainment costs (for example, the cost of a taxi to a restaurant where a guest is to be entertained), should be categorised as business entertainment on the expense claim form (and not, for example, claimed under "Travel").
- 11.6 If a spouse or partner attends any entertainment event, the cost of which is funded by the University, HMRC may consider that the cost relating to the partner is a taxable benefit for the employee. Therefore, in each case, details must be forwarded to the Finance Department for the potential tax liability to be assessed.

12 Meetings – Refreshments and Working Lunches

- 12.1 Where refreshments (tea, coffee, biscuits etc.) are provided internally by Kent Hospitality for a work-related meeting or internal seminar, the employee who places the internal order for the refreshments should ensure that an appropriate departmental record is kept of the reason for the meeting and the names of the attendees.
- 12.2 Working lunches provided internally by Kent Hospitality are considered to be in the interest of the School or Department's business only when they necessarily involve working through the normal lunch break. Working lunches should not be held on a regular basis and, where possible, meetings should be scheduled to avoid the lunch hour. The food and beverages should be ordered using the normal departmental catering order procedures, and the employee who places the internal order should ensure that an appropriate departmental record is kept of the reason for the meeting and the names of the attendees.

- 12.3 If the meeting, and the associated working lunch, are held off-campus for sound business reasons, then, **ordinarily, the cost of the venue should be billed to the University.** However, if exceptionally it is necessary for one of the employees to pay the bill and seek reimbursement on an expense claim, the claim must include full details of the reason why it was necessary for the item of **agency expense** to be incurred. In particular, the explanation must include the reason for the meeting and a list of the names of the attendees including the status of each participants as a visitor, student, member of staff, external examiner etc. Failure to include these details could render the claimant personally liable to Income Tax and NIC on the amount of the reimbursement if the claim appears to relate to the cost of entertaining fellow members of staff which is prohibited by Section 11.3.
- 12.4 Where the business of a work-related meeting has been concluded, but the attendees are provided with refreshments immediately after the end of the meeting, or refreshments are provided before the meeting starts, the refreshments concerned cannot ordinarily be classed as part of the meeting. If the attendees are wholly University employees, the rules for subsistence should be considered, whereas if external persons are present, the rules for entertainment should be considered. If neither set of rules apply, then the employees who receive the refreshment could be liable to Income Tax and NIC on the cost that the University incurred in providing the refreshments. Therefore steps should be taken to ensure that refreshments are provided only within the course of a work-related meeting which is of sufficient duration to warrant such provision.

13 Professional Subscriptions

- 13.1 The University will **not** bear the cost of any annual subscriptions incurred by members of staff to belong personally to a professional institution, association or file hosting service (Dropbox etc.), which is the personal financial responsibility of the individual concerned. However, where the subscription relates to an employee's duties within the University, he/she **may** be able to obtain Income Tax relief on the subscription paid in each tax year by applying directly to HM Revenue & Customs or incorporating the amounts in their annual Income Tax return.
- 13.2 It is recognised that a School or Department may wish to join the institution or association for corporate purposes, but this may only be possible via a personal membership. It is also recognised that some academic journals are published by professional bodies and some conferences are available only to members of the body concerned so that a School might require at least one of its members to be a member in order for the journal or conference to be available to the School as a whole. In these circumstances the funding of a specified professional membership subscription of an employee may be approved by the Director of Division upon an appropriate application by the member of staff concerned where the circumstances of the application are clearly set out.
- 13.3 In the event that a subscription cost is appropriately authorised and approved, but the institution or association concerned is not on the HM Revenue & Customs list for which tax relief is available for the related benefit arising from the University funding of the cost, the amount of subscription

will be logged as a taxable benefit that is subject to Income Tax.

14 Subscriptions Relating to Club Membership or Membership of Other Organisations

- 14.1 The University will not make direct payment of, or reimburse to employees, the costs of any personal membership or annual subscription in respect of clubs, or other organisations that employees may be members of irrespective of whether the membership is used by the employee concerned in connection with carrying out his/her employment duties.

15 Reference Books and Journals

- 15.1 The University will make available to employees reasonable publications, including books and journals, which in the view of their Cost Centre Controller are required for the employee to carry out his/her duties. All books and subscriptions to academic and other journals must be purchased and paid for through the current University purchasing procedures. Subscriptions to journals, whether on-line or hardcopy, and purchases of books for work-related use must not be paid by an individual and claimed on the expense claim form; such expenditure counts as an agency expense, and related expense claims will not be reimbursed.

16 Conferences and Courses

- 16.1 Employees may need to attend courses and conferences in order to perform their duties effectively. The University organises some training courses in-house and the costs of these courses are borne by the University. Where it is necessary for employees to travel in order to attend in-house courses or conferences, any travel and subsistence expenses incurred may be claimed as business expenses under the relevant section of this policy.
- 16.2 Additionally, at its discretion, the University may bear the cost of attendance at external training courses or conferences. Such costs may be borne by the University where the training or conference attendance leads to (i) the acquisition of further knowledge or skills which are necessary for the duties of the employment or, (ii) are directly related to increasing the employee's effectiveness in the performance of present or prospective employment duties. Where either or both of these conditions are met, the University may agree to bear the cost of reasonable course or conference fees. Any such courses or conferences must be approved in advance by the employee's Cost Centre Controller as the cost centre will generally have to meet the cost, in whole or in part, from its own budget. The attendance on a course/conference by Director/Heads of Department should normally be approved by their line manager.

17 Eye Tests

- 17.1 The University has nominated Specsavers as the provider for Eyesight testing and provision of Spectacles required under the Display Screen Equipment Regulations 1192. Details of the procedures to be followed, and the nominated eye test fee, are available on the intranet pages of the Safety & Environmental Unit.

- 17.2 If an optician prescribes the wearing of spectacles or contact lenses when using display screen equipment, and confirms this on the sight test form and/or the form obtainable from the Safety & Environment Unit web site, the University will fund part of the related cost excluding any extras such as anti-reflective coatings, tinted lenses etc. up to a maximum amount specified from time to time by the Safety & Environment Unit.

18 Use of Private Fixed and Mobile Telephones

- 18.1 Employees who are required to make business calls using a home landline, a mobile telephone, or a payphone may claim reimbursement of the business call costs only, by entering the amount to be claimed on the online claim form. The University will not bear the cost of any part of the rental of a home or mobile telephone nor of any private calls. Such costs must be deducted from the total amount of each bill and only the net amount, representing only business calls (and the VAT thereon), should be included.
- 18.2 Ordinarily, claims for reimbursement of business phone calls must be accompanied by an itemised phone bill that distinguishes between the business and private calls. If this is not possible because of “free” amounts of call time that are incorporated in line rentals, or because the employee does not wish to record each and every call in order to itemise the subsequent bill, or because a “pay-as-you-go” mobile phone has been used that does not provide a phone bill, then although the Cost Centre Controller may authorise reasonable claims based upon a percentage of the whole cost of calls, HM Revenue & Customs will not allow any tax relief and the whole amount of the reimbursement will be liable to Income Tax and NIC. Therefore employees should bear this in mind when choosing the means by which they make a business phone call.
- 18.3 If an employee has a particular requirement to make a significant volume of business phone calls from mobile phones which otherwise would give rise to a tax liability because it is not possible to submit an itemised bill, arrangements can be made for a University-owned mobile phone to be issued. No private calls should be made using a University issued mobile phone. Employees must not order a mobile phone in their own name and then seek reimbursement for the cost of the purchase, but must place an order through the normal University purchasing procedures so that the best terms can be obtained for both the cost of the handset and the cost of the subsequent calls.
- 18.4 In some circumstances, it may be agreed that the University will reimburse certain employees, who are on regular standby for emergency call outs or whose duties may require them to be contacted out-of-hours, with the basic rental cost of a telephone to ensure that they can be contacted. The employees concerned must pay the bill, and seek reimbursement for the basic rental cost plus any outgoing business calls that arise. The authorised expense claim forms must be forwarded to the Pay Office, because reimbursement to the line rental cost is a taxable benefit that is liable to Income Tax.

19 Uniforms and Personal Protective Equipment/Clothing

- 19.1 Employees may be provided with uniforms and personal protective equipment and/or clothing only where a specific operational need exists. This may be for

health and safety reasons, or where the employee will have direct contact with customers and is required to present a suitable image.

- 19.2 Uniforms and personal protective equipment and/or clothing must not be worn or used for non-University activities, and failure to comply will be considered to be a disciplinary offence.
- 19.3 The uniforms supplied to employees may include where appropriate:-
- (i) Technical and scientific staff - protective clothing where necessary;
 - (ii) Kent Hospitality staff - protective clothing and/or uniforms for employees working in the catering, household, reception and conference areas;
 - (iii) Estates staff - overalls and protective items for engineers, fitters and groundsmen, and uniforms for security guards and car park supervisors
 - (iv) Sports Centre staff - sports clothing.

All items of ordinary clothing that are not readily identifiable as protective clothing must qualify as “uniform” by carrying the University and/or Departmental logo, and must be ordered through the normal University procurement procedures.

- 19.4 No Income Tax or NIC liability arises in respect of clothing or personal protective equipment costs that are provided under the above terms. Failure to observe these terms could result in the employees who wear the items, being liable to Income Tax and NIC on the cost to the University of providing the clothing.

20 Remote Working including Computing Costs

- 20.1 It may be agreed as part of an employee’s terms of employment that he/she may carry out some or all of the duties of employment at their private residence or another suitable non-University workplace. Where this is the case the employee should follow the provisions of the Remote Working Policy available on the Kent website, a link to which is provided below in section 26.
- 20.2 Employees who **choose** to work remotely, including by virtue of the Hybrid Working Scheme, are not eligible for the reimbursement of any additional household costs associated with working remotely. Employees who elect to work remotely are not eligible to claim tax relief on any household costs.
- 20.3 Employees who are **required** to work remotely may be able to claim tax relief for additional costs such as heating, lighting, a new (but not existing) broadband connection or equipment. Tax relief is claimed by the employee direct from the Government. Employees should consult the [Government website](#) for further information and guidance on how to claim.
- 20.4 Under exceptional circumstances, where an eligible employee is unable to claim the tax relief available under the Government scheme, an employee may claim reimbursement for an element of the additional costs associated with working remotely. The employee must be able to demonstrate why the Government scheme is not applicable and that the additional costs exceed the savings made by no longer commuting into the workplace.

- 20.5 The authorisation and payment of such contributions is governed by the University Policy on remote working which can be located here: <https://www.kent.ac.uk/human-resources/HWS/index.html>
- 20.6 For the better performance of their duties, some employees may be allowed to take University computing equipment and/or ancillary software off-campus for use at home. Staff, who have been issued with moveable University equipment that has the potential for private use, may be asked to confirm at the end of a tax year that the business use of the equipment concerned has been not less than 90%. In the event that an employee cannot give such assurance, a taxable benefit of 20% of the relevant amount will be logged.

21 University Accommodation Supplied to Staff

- 21.1 In the event that University residential property is let to an employee, free of charge, the details of the letting must be advised to the Pay Office for assessment of any taxable benefit. The letting of staff flats or houses to employees where the normal Kent Hospitality rents are charged does not give rise to a benefit, and need not be reported.

22 University Vehicles

- 22.1 The University has a number of commercial vehicles for use in connection with University business. Other than under the terms of this section, these vehicles must not be used for any personal purposes; and such private use could be considered a disciplinary offence.
- 22.2 Certain employees, who are on standby for emergency call-out, e.g. electricians/fitters, are required to keep a nominated University maintenance van at home during the periods of on-call duty in order to respond to an out-of-hours emergency. Non-emergency journeys in the nominated maintenance vans to, and from, the Campus are regarded as private home-to-office journeys, and in principle count as a taxable benefit. However, such commuting is exempt from the fixed scale taxable benefit that otherwise applies provided that the terms of use of the vehicle restrict the private use to home-to-office journeys and the vehicle is not used for any private purposes when it is located at the employee's home. Departments operating vans in these circumstances must provide the Pay Office with details of the vehicle and the names of the associated drivers, and it will be assumed that the fixed scale taxable benefit applies to these drivers unless the Department provides evidence of a private-use restriction is applicable to each driver concerned.

23 Relocation Expenses

- 23.1 Employees, upon appointment to a new job at the University, may be eligible for a grant towards the costs incurred in moving house, or otherwise taking up residence at the new place of work. Details of the entitlement are available in the Relocation Expenses Policy that is available in the recruitment section of the Human Resources website. Please note that all claims for reimbursement of relocation expenses or direct payment of removal costs must be made in writing to the HR Department, and must not be claimed via

the Staff Connect module.

- 23.2 Tax relief is available for certain relocation expense reimbursements, which do not exceed £8,000, and which are incurred no later than the end of the income tax year following the tax year in which the employee took up the new appointment. Therefore, reimbursements that fall outside of the relief (including any excess above £8,000) are subject to Income Tax and NIC.

24 Retirement and other Staff Social Events

- 24.1 Normally the University does not contribute to the cost of social events marking the leaving of an employee unless the person concerned has been in employment for at least 2 years. In such circumstances, departments may wish to fund all or part of the cost from their own budgets. Such expenditure should be at reasonable levels (e.g. linked to Kent Hospitality buffet prices). The benefit for employees attending such events can be disregarded when the cost per head is trivial, but a lavish send-off could give rise to a taxable benefit. Similarly, the University does not normally contribute to the cost of annual social functions such as Christmas parties, but if in exceptional circumstances, a contribution is made then no tax liability arises provided that the function is open to all employees of the department and the benefit received by each employee over a tax year does not exceed the statutory tax exemption limit for annual parties (£150 per person per annum as at 6th April 2020).

25 Childcare Vouchers and Cycles for Commuting

- 25.1 With effect from 4 October 2018 the Government closed childcare voucher schemes to new entrants. Employees who joined the scheme prior to that date will continue to receive childcare vouchers as long as they remain a Kent University employee and do not take an unpaid career break of longer than one year. For employees who joined the scheme prior to 4 October 2018, the University will continue to purchase vouchers that may be used by the employee to pay for childcare fees at such registered nurseries as are prepared to accept the vouchers as a means of payment. The scheme provider will limit the face value of the vouchers that may be issued to an employee in any month to the statutory amounts for which tax relief is available. Employees when seeking childcare vouchers will agree as part of the documentation entered into with the scheme provider, that their overall monthly remuneration in the pay period subject to adoption of vouchers, will not change for pension purposes, but will comprise the face value of vouchers taken, plus the balance as a cash amount that is subject to income tax and NIC deductions.
- 25.2 From 4 October 2018 employees may be able to claim tax-free childcare. It is not possible to claim both childcare vouchers and tax-free childcare. Claiming tax-free childcare can also impact the accessibility of other tax credits and employees are advised to read and review the HMRC guidance before taking action. The HMRC website, which includes a childcare calculator to determine the most beneficial option, can be found here <https://www.gov.uk/get-tax-free-childcare>
- 25.3 The University may, upon the request of an employee, agree to buy a

bicycle of a VAT-inclusive cost up to the equivalent of one month's net salary of the employee, with an absolute maximum of £3,000. The bicycle will be provided for the purposes of cycling to the employee's normal place of work. The use is subject to certain conditions that are contained in a hire agreement that the employee must enter into before the bicycle may be purchased, and provided that these conditions are complied with, the employee benefit associated with the free use of the asset will be exempt from Income Tax. The hire agreement shall provide that the employee's overall annual remuneration will not change, but will comprise such part of the VAT-inclusive cost price of the bicycle value so the employee repays the cost over a specified period (up to 18 months), plus the balance as a cash amount that is subject to income tax and NIC deductions.

26 Internal Links

<https://www.kent.ac.uk/governance/policies-and-procedures/index.html> - General Policies (including Anti-Bribery and Corruption)

<https://www.kent.ac.uk/transport/business/index.html> - University Staff Business Travel

<https://www.kent.ac.uk/sustainability> Sustainability and Carbon Management

<https://www.kent.ac.uk/finance-staff/services/payrollandpensions/payroll.html?tab=benefits> - University Cycle to Work Scheme

<https://www.kent.ac.uk/finance-staff/services/expenses.html> General Guidance on Employee Personal Expenditure Policy

<https://www.kent.ac.uk/human-resources/HWS/index.html> Remote Working Policy and Procedure

<https://www.kent.ac.uk/safety/> - Safety, Health and Environment Unit

<https://www.kent.ac.uk/safety/hs/pages/travel-work-overseas/travel-work-overseas.html> - Health and Safety Performance Standard

<https://www.kent.ac.uk/safety/hs/pages/loneworking/loneworking.html> - Lone Working Guidance

<https://www.kent.ac.uk/finance-staff/services/insurance/travelstaff/index.html> - Travel & Personal Accident Insurance

<https://www.kent.ac.uk/human-resources/athenaswan/news.html> The University has signed up to the Athena SWAN gender equality charter and holds a Silver award. The Athena SWAN team continue to work with Schools and divisions to embed action plans to deliver on ambitions for equality, diversity and inclusivity.

27 External Links

<https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim31800>

HMRC Guidance on Employment Income and Travel Expenses

<https://www.gov.uk/get-tax-free-childcare> - HMRC guidance on claiming tax-free childcare

Guidance Note 1: Travel to a temporary workplace

This guidance note is designed to be read in conjunction with the Employee Personal Expenditure Policy (EPEP) which is published on the University web pages. It aims to provide further clarification on travel between an employee's home or normal place of work and a second location where duties of employment are performed. This note follows HMRC guidance as at 6 April 2018.

1. Travel between an employee's home and normal place of employment is defined as ordinary commuting and the cost of this travel will not be reimbursed by the University.
2. An employee may be asked to attend a different site in order to undertake some of the duties of employment. This site may be a different University campus, or another location. If this site meets the definition of a temporary workplace, travel to and from this site may qualify as business travel and can be reimbursed with no taxation implication on the employee. This applies to both travel between the temporary and the permanent workplace and travel between the temporary workplace and the employee's home.

To qualify as a temporary workplace, the following conditions must be met:

- The attendance at the new site should be of a **limited duration**.

If an employee attends a workplace in a period of **continuous work** that lasts, or is likely to last, more than 24 months, then this is not a temporary workplace. A period of continuous work is defined as a period over which the employee spends 40% or more of his/her time there. Where an employee spends 40% or more of time at a workplace over a 24 month period, the workplace is a permanent workplace and the cost of travel is not deductible.

- The travel to the site should be for a **temporary purpose**.

An employee may attend a workplace on a regular basis and perform duties that are not of limited duration without that workplace becoming a permanent workplace, provided that the purpose of each visit is temporary.

Where a visit is self-contained (that is, for a particular reason and not as part of a series of visits to the same place for the continuation of a particular task) it is likely to be for a temporary purpose and the cost of travel may be reimbursed.

It is possible to have more than one permanent workplace during the same period and in the same employment. The sorts of things that will point to a workplace being a second permanent workplace are:

- The employee regularly performs a significant part of his/her duties there
- People would expect to be able to contact the employee at the second location
- The employee has a desk, office or support services at the second location.

If the employee regularly spends 40% of his/her time at the second location it would be likely that the second location was a permanent workplace.

The situation of having two permanent workplaces will be comparatively rare because where the purpose of each visit to the second workplace is temporary or each visit is self-contained, the second workplace is still regarded as temporary even if visits are regular and frequent.

In addition, if the site is less than 10 miles from the normal place of employment, travel will be deemed as substantially ordinary commuting and will not be reimbursed. The rules on travelling to a temporary workplace are illustrated in the flowchart [here](#).

Employee Personal Expenditure Policy: A guide to claiming travel expenses

