

 WARWICKSHIRE POLICE		POLICY
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Warwickshire Police welcomes comments and suggestions from the public and staff about the contents and implementation of this policy. Please e-mail policiesandprocedures@warwickshire.police.uk

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1.0 POLICY OUTLINE

- 1.1 This policy informs police officers, police staff, volunteers, Special Constables, OPCC Staff and Independent Advisory Groups (IAG) members (individuals) about the arrangements concerning work related travel and subsistence expenses.
- 1.2 It is based on Police Regulations and Determinations and the Police Staff Handbook. The policy seeks to bring these issues into a single document and provide a policy statement where regulations are silent or allow for local discretion. The policy also highlights local policy decisions that are different to those set out in the Regulations.
- 1.3 The intention is to fairly reimburse or compensate individuals for travel expenses incurred on OPCC/force business with the minimum bureaucracy, whilst managing the impact that the policy has on the environment.
- 1.4 The policy also seeks to ensure compliance with Her Majesty's Revenue and Customs (HMRC) rules around the taxation of vehicles, mileage allowances and expenses and managing the potential tax liability arising from policy decisions.
- 1.5 The policy incorporates a number of elements intended to achieve these objectives, including the introduction of a set of criteria for determining eligibility of a post to access the essential car user allowance, which will inform the Chief Constable's decision to award essential car user allowances, in line with Regulations.
- 1.6 The policy will deal with the following:
 - a. Vehicle Allowances
 - b. Motor Vehicle Allowances – General Rules
 - c. Essential User Criteria and Specific Rules
 - d. Car Parking and Other Charges
 - e. Subsistence Expenses
 - f. Mileage and Expenses Incurred on Training
 - g. Hire and Pool Cars
 - h. Public Transport
- 1.7 Compliance with the policy and associated procedures will be subject to audit and inspection and appropriate and proportionate action will be taken in light of audit findings.
- 1.8 The appropriate internal control framework in operation is a matter for the Chief Constable and reviewed by internal Audit to ensure it is adequate and operating effectively.
- 1.9 The procedure and system for claiming travel and expenses will change from time to time and is contained in a separate procedure. The procedure for claiming travel & expenses is detailed on The Bear.

2.0 VEHICLE ALLOWANCES

- 2.1 The allowances that can be claimed by individuals, for using their own vehicle for business purposes, are as follows:
- a. Essential user
 - b. Casual user
 - c. Volunteer user
 - d. Relocation
 - e. Motorcycle
 - f. Cycle
- 2.2 Individuals will make claims in line with their status as essential or casual users, mode of transport or the specific circumstances pertaining to the journey for example where an individual has been redeployed in line with the Management of Change Policy.
- 2.3 The current mileage rates and lump sum payments can be found at [Appendix A](#).
- 2.4 The mileage rates used are those set out by the Police Negotiating Board (PNB) and the Police Staff Council. All expenses and benefits need to comply with tax rules and be assessed for tax purposes whether a benefit in kind occurs. In this case rates are compared to those set out in the HMRC Tax Guide notice 480 Expenses and Benefits, (for individuals using their own vehicles).
- 2.5 Tax on vehicle allowances are currently collected through PAYE. If the rules or benefit framework changes the requirement to submit benefits in kind through the P11D process, to the HMRC, will be undertaken by the Finance Team.

3.0 MOTOR VEHICLES ALLOWANCES – GENERAL RULES

- 3.1 The following explains the general rules around claiming for all business travel (including mileage incurred on training, by volunteers and incurred as a result of relocation / police officer postings) and draws attention to what may be claimed in specific circumstances.
- 3.2 It may be necessary, in exceptional circumstances or for operational reasons, to take a different course of action, however the reasons for not following this policy should be justifiable and agreed with Director of Finance in advance.
- 3.3 All mileage claimed will be that which is incurred by individuals in the course of performing their official duties.
- 3.4 Journeys outside the force area and the mode of transport to be used should be pre-authorised by the individual's line manager.
- 3.5 Individuals should always use the cheapest option to undertake business related journeys. Pool cars are the most cost effective option (see [Section 12.0 Pool Cars](#) for further information).

- 3.6 The exception is that Essential Users are required to use their own vehicle, which is consistent with the role being awarded Essential User status. To do otherwise could undermine the Essential User criteria and result in a role being assessed as a Casual User at a future date.
- 3.7 All individuals travelling on official journeys to locations other than their base, during work outside normal hours, can claim for mileage incurred, subject to the prior authorisation arrangement and at the casual user mileage rate set out in [Appendix A](#) and the criteria set out in [Appendix B](#).
- 3.8 Employees who lease a vehicle via salary sacrifice should be aware of the tax implications if they do not use the correct rates for claiming mileage. See note 5.19 for details and for rates applicable.
- 3.9 Where police officers are required to visit a location on their journey home following an extension to their working day, the general travel rules apply.
- 3.10 All mileage and expense claims must be processed for payment within 45 days of the travel date. In exceptional circumstances, for claims beyond 45 days, individuals must seek Line Manager and Director of Finance approval.

3.11 Insurance

- 3.12 All individuals using their own vehicle for work are required to have vehicle insurance to cover them for business use. It is the individual's responsibility to ensure that this cover is in place and provide evidence of this cover on request.
- 3.13 Failure to maintain proper insurance cover for personal vehicles will result in the suspension of the right to claim mileage expenses and may result in the insurance company not making a payment for an accident whilst on a business journey.
- 3.14 Should individuals be involved in a road traffic collision regardless of fault, this should be declared to their motor insurers at the time of renewal.

3.15 Passengers

- 3.16 Where a number of people are travelling to the same meeting/course/event the number of vehicles used should be kept to a minimum by carrying passengers.
- 3.17 PNB and Police Staff Council make it a requirement on Essential Users to carry passengers. Where an Essential User and Casual User are required to undertake a journey together, the journey should normally be carried out in the Essential User's vehicle unless it is off the road due to a mechanical defect or accident damage. However, local discretion is allowed if the circumstances require or make it impossible or impractical to carry passengers or for the essential user to drive.
- 3.18 There is no requirement to seek the prior agreement of the Director of Finance when exercising judgment in these circumstances.

3.19 Reimbursement of Home to Work Mileage

- 3.20 If circumstances mean that home to work mileage is reimbursed, the whole amount reimbursed will always be taxable in line with HMRC rules.
- 3.21 For example when a police officer is recalled to duty, mileage incurred from their home to their normal base can be claimed. When home to work mileage is claimed it must be clearly marked on the claim form so that income tax can be deducted at source. The reason for claim, ie RECALL FOR DUTY must be entered on the claim form.
- 3.22 However, in an emergency situation the HMRC will allow an individual who takes sole responsibility for the incident to claim their travel costs, from home to work (subject to a maximum mileage payment, when using their private vehicle) as a business journey.
- 3.23 Where this is the case it should be clearly indicated on the claim alongside the incident number to ensure the payment is not taxed at source. It is anticipated that claims of this nature will be rare.

3.24 Payment and Authorisation

- 3.25 In line with HMRC guidelines all mileage expenses will be paid through the payroll.
- 3.26 Claims will be made electronically and in submitting a claim an individual is confirming that the mileage claimed is accurate and proportionate.
- 3.27 When submitting a mileage claim, the correct scheme must be selected, e.g. casual, relocation, or the system will not know which rate to pay as different categories attract different rates of mileage.
- 3.28 When submitting a travel claim individuals are also confirming that they have appropriate business use insurance cover in place.
- 3.29 All mileage claims and car parking include reclaimable VAT at the prevailing rate and therefore all receipts/car park tickets for claims should be obtained by the individual.
- 3.30 It is the individual's responsibility to upload VAT receipts for all claims. A fuel VAT receipt for petrol or diesel vehicles **MUST** be uploaded for every mileage claim submitted. These may be subject to inspection by HMRC at any time. It is acknowledged that electric vehicles will not have any receipts for home charging.
- 3.31 Failure to produce valid VAT receipts on demand by HMRC may result in the Force incurring financial penalties and be subject to further investigation by HMRC.
- 3.32 Where an individual is found not to hold valid receipts for fuel covering the period of the claim the right to claim travel may be suspended, payments made will be recovered and HMRC penalties and interest may be passed onto individuals.

4.0 CALCULATION OF CASUAL / DUTY MILEAGE

NB: FOR RELOCATION MILEAGE PLEASE SEE [5.0 Relocation Mileage](#)

- 4.1 Mileage claims will be based on the shortest distance from the individual's normal place of work or home, as calculated by Google Maps.
- 4.2 When an individual does not operate from a fixed base, the Head of HR will fix a designated base at a location as close as practicable to the centre of the officer's area of operation, and will notify the officer in writing.
- 4.3 Normal commuting distance will be deducted from any mileage claims for all journeys which follow substantially the same route to or from the employee's home and normal place of work. If the journey is significantly different to the usual route to normal place of work, there will be an element of the mileage that can be claimed, whether it be part or full. The specific criteria for different mileage claim scenarios is detailed in [Appendix B](#). This criterion must be followed for all casual/duty mileage claims.
- 4.4 If deducting home to work mileage results in a negative mileage figure i.e. the normal home to work journey is longer than the journey individuals are claiming for, then no claim should be submitted.
- 4.5 Where an individual is required to stay overnight on a number of nights, the deduction of home to work mileage should be made on a day by day basis for those days the individual travels.

5.0 RELOCATION MILEAGE

5.1 POLICE OFFICER RELOCATION MILEAGE

- 5.2 If a Police Officer is permanently or temporarily posted (including promotion postings) more than 20 miles from their home address and the new mileage is greater than their current home to work mileage, the additional home to work mileage (in excess of 20 miles) will be reimbursed for a period of 12 months from the effective posting date. (See [Appendix B](#): Additional Mileage Allowance – Example Calculations)
- 5.3 If an individual is posted again within the 12 month period, the mileage will be reviewed to ensure the Officer is not adversely affected. For example: if the Officer is posted again, closer to their home address but still over 20 miles from their home address and still greater than their original home to work mileage, the difference in distance will be adjusted accordingly for the remaining 12 month period.
- 5.4 At no point during the 12 month period is the time remaining put on hold/suspended. The 12 month period continues for the full period following the original claim. Therefore, where an officer is posted again within the 12 month period and the mileage is less than 20 miles or less than their original home to work mileage, no mileage would be claimable for the remainder of the 12 month period.

- 5.5 In exceptional circumstances where an Officer is posted to a new location which is more than 40 miles from their home address any mileage in excess of a 40 mile one way journey (where this is greater than their current home to work mileage) will be reimbursed for up to a further six month period from the effective posting date. (See [Appendix C: Additional Mileage Allowance – Example Calculations](#)).
- 5.6 Additional mileage incurred as a result of an Officer's request to transfer to a different work location for personal reasons, will not be reimbursed.
- 5.7 This mileage is taxable under HMRC rules because it is in effect home to work mileage. However, the exception to this rule is that if the move is temporary up to 24 months then HMRC guidelines state that this can be treated as non-taxable. It can, therefore, be claimed as relocation (temporary).
- 5.8 Home to work travel will be outside duty time.
- 5.9 It is the individual's responsibility to upload VAT receipts for all claims. A fuel VAT receipt for petrol and diesel vehicles MUST be uploaded for every mileage claim submitted. These may be subject to inspection by HMRC at any time. It is acknowledged that electric vehicles will not have any receipts for home charging.
- 5.10 Failure to produce valid VAT receipts on demand by HMRC may result in the Force incurring financial penalties and be subject to further investigation by HMRC.
- 5.11 Where an individual is found not to hold valid receipts for fuel covering the period of the claim the right to claim travel may be suspended, payments made will be recovered and HMRC penalties and interest may be passed onto individuals.

5.12 POLICE STAFF RELOCATION

- 5.13 Any staff who have been redeployed under the Management of Change process or they are moved to a different base location as a result of changes to the force estate, may be entitled to relocation travel expenses.
- 5.14 If the location of the alternative post is further from the staff member's home than their previous base, he/she will be reimbursed for any additional travelling costs for 1 year from the redeployment date.
- 5.15 Reimbursement will be at the agreed mileage rate (currently 36.9p per mile but subject to periodic review and agreement with Trade Union representatives) or actual public transport rate, if lower.
- 5.16 If the individual moves house or changes job during the 12 months protection, the allowance will need to be reviewed.
- 5.17 No payment will be made for additional travelling time.

5.18 LEASE VEHICLES VIA SALARY SACRIFICE – MILEAGE

- 5.19 HMRC class salary sacrifice cars as company cars, meaning individuals should only be reimbursed for fuel/electricity when driving on company business in their salary

sacrifice vehicle and at the correct rate. The rates are known as Advisory Fuel Rates (AFR) or Advisory Electric Rates (AER). These rates change frequently so to see the most up to date rates please click on the government website link: [Advisory fuel rates - GOV.UK](#)

- 5.20 These rates are calculated to reflect the average cost of fuel being used only as the maintenance and depreciation of the vehicle are a cost to the employer, not the employee.
- 5.21 If officers or staff unknowingly claim for business miles using the casual mileage rates rather than the AFR/AER for their salary sacrifice vehicle, the difference between the two rates would be deemed a taxable benefit and the excess subject to tax and national insurance.
- 5.22 The force has several in-house electric charging points throughout the estate. Employees with salary sacrifice vehicles who use these charging facilities at no cost to themselves cannot claim any rate for business mileage.

6.0 ESSENTIAL USER CRITERIA AND SPECIFIC RULES

- 6.1 Annex U of the Police Regulations and the Police Staff Conditions of Service Handbook make provisions for the payment of essential user allowances where it is deemed essential that an individual has a car at their disposal whenever required to be used on police business.
- 6.2 The Chief Officer (or delegated Chief Superintendents or Police Staff equivalent) will authorise the payment of an Essential Car User Allowance where:
 - a. the essential elements of a role include a requirement to respond to a major/critical incident (for example threat to life, crime in action, murder, firearms incidents, major collisions, high-risk missing persons, significant public disorder/community disturbance, etc) and
 - b. the immediate personal attendance of the role holder is critical due to the specialist skills/ knowledge required, which cannot be delivered remotely (e.g. via telephone) or by individuals already in attendance and
 - c. the time constraints of the event are usually so critical that the role holder is unlikely to have immediate access to a Force vehicle and consequently should at all material times (including whilst on duty) have their own motor vehicle available for use.
- 6.3 The Chief Constable has delegated the authority to decide whether a post/role holder should be designated as an Essential Car User to the Chief Superintendents or Police Staff equivalent in respect of their areas.
- 6.4 Other roles which may not meet all the requirements of the above criteria will be considered on a case-by-case basis by the appropriate Chief Superintendent or the Head of HR, in consultation with the relevant staff association and any changes ratified

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at the Rewards and Recognition Panel. A list of designated posts is held centrally by HR.

- 6.5 Essential users are required to notify the Payroll Team of any change of vehicle and provide updated evidence of business use insurance cover.
- 6.6 Essential users are required to notify the Service Centre of any changes in role which may affect their eligibility for the allowance. Where it is found, following an annual review, that individuals are not eligible the monies may be recovered.
- 6.7 The payment of the lump sum to an essential user may be suspended where the car is "off the road" for repairs for a period of 4 weeks or the employee is absent through illness or commences a period of maternity/adoption/paternity leave.
- 6.8 In these cases the essential user is entitled to receive the lump sum allowance for three months with effect from the date they stop work. If they return to work, the lump sum allowance will recommence on the same basis as an individual taking up an essential user post.
- 6.9 Police Regulations and the Police Staff Council make it a requirement on Essential Users to carry passengers. Where an Essential User and Casual User are required to undertake a journey together, the journey should normally be carried out in the Essential User's vehicle unless it is off the road due to a mechanical defect or accident damage. However, local discretion is allowed if the circumstances require or make it impossible or impractical to carry passengers or for the essential user to drive.
- 6.10 During any period of suspension, Essential User Allowance will not be paid.

7.0 RETURN FROM CAREER BREAK/ SECONDMENT MILEAGE (Police Officers)

- 7.1 Where an officer is permanently posted on return from Career Break or Secondment they will be eligible for the allowance to be paid on the actual home to work mileage that is greater than 20 miles for a period of 12 months.

For example: if an officer's new home to work journey is 25 miles, they will receive mileage allowance for 5 miles.

8.0 TRAVEL TIME

- 8.1 Travel time is claimable where the journey time is greater than the individual's normal daily travel time to their usual place of duty. Individuals must deduct their normal daily travel time to their usual place of duty from their claim.
- 8.2 For example:
 - (i) A Police Officer whose normal place of duty is Nuneaton Police Station and lives in Nuneaton travels to Stuart Ross House for a business meeting/ training event.

Usual travel time from Nuneaton to Nuneaton Police Station is 10 minutes

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Travel time from Nuneaton to Stuart Ross House is 40 minutes

The officer may claim 30 minutes travel time only each way.

- (ii) A Police Staff member whose normal place of duty is Rugby Police Station and lives in Rugby travels to Leamington for a business meeting/ training event.

Usual travel time from home to Rugby Police Station is 10 minutes

Travel time from Rugby to Leamington is 30 minutes

The staff member may claim 20 minutes travel time only each way.

- 8.3 If the home to training location journey is shorter than the home to work journey then no travel time is claimed.
- 8.4 Travel time will be at plain time only unless the travel time results in the individual's incurring overtime, this will be paid in accordance with overtime rules for both Officers and Staff.
- 8.5 The above principle relating to travel will equally apply to individuals working part time and those working compressed hours or other flexible working arrangements
- 8.6 As agreed with Federation, travel time for pre-planned operations where more than 15 days' notice is given and training courses should be considered as part of the normal working day and as such, will not be claimable as previous day overtime – even if this means the Officer must start their travel before 7am.

Example: an officer who is normally based at Rugby but is due to be at Stuart Ross House for 7am to travel to Tally Ho! may need to start their travel at 6.15am in order to arrive on time. They may claim the difference in travel time between their home station and Stuart Ross House but must not claim 45 minutes overtime for this. Any overtime would be claimed (if applicable) at the end of the working day if the Officer has worked over their hours.

8.7 Recall to Duty – travel time

Travel time counts as duty (subject to reasonable limits). A minimum of 15 minutes must be worked including relevant travel time before an officer is eligible to claim when recalled to duty.

9.0 CAR PARKING AND OTHER CHARGES

- 9.1 Individuals will be reimbursed for car parking fees, toll charges and congestion charges where they are incurred as a result of authorised travel, with the exception of relocation, re-deployment or travel to the normal place of duty.
- 9.2 Claims will only be reimbursed if they are submitted on the appropriate form or via the system in use at the time. It is the responsibility of the individual to obtain any receipts or car park tickets for all claims and these must be uploaded for every claim submitted.

10.0 MILEAGE & EXPENSES INCURRED ON TRAINING

- 10.1 The rules set out in Section [3.0 Motor Vehicles Allowances – General Rules](#) also apply to the mileage and expenses incurred on training and development events.
- 10.2 All journeys to routine, non-residential, internal and external training courses, conferences, events and seminars will be claimed at the casual user rate as set out in [Appendix A](#).
- 10.3 Where an employee is required to travel to attend an exam or complete an assessment it is the line manager's responsibility to confirm if they are entitled to any mileage incurred. Any claims made would be as set out in Section [3.0 Motor Vehicles Allowances – General Rules](#).
- 10.4 Mileage claims will be based on the shortest distance, as calculated by Google Maps.
- 10.5 If deducting home to work mileage results in a negative mileage figure, then a claim should not be submitted.
- 10.6 Journeys outside the force area and the mode of transport to be used should be pre-authorised by the individual's line manager.
- 10.7 Where the individual is required to stay overnight on a number of nights, the deduction of home to work mileage should be made on a day by day basis on those days the individual travels.
- 10.8 Where meals are not provided the conditions set out in Section [14.0 Subsistence Expenses](#) will apply.
- 10.9 The following sets out the rules to be adhered to in specific circumstances, this is not meant to be exhaustive and new or emerging circumstances should follow the general provisions of the policy or be brought to the attention of the Director of Finance.

10.10 Training Travel Time

- 10.11 Training time will count as actual working hours and the working week may have to change to accommodate attendance at training events.
- 10.12 When a course finishes early Officers and Staff will be expected to record actual hours, for example if allowable travel time is 1 hour (based on the above) and a course is scheduled to finish at 5 pm, but delegates are released at 3.30 pm., then booking out time will be 4.30 pm.

10.13 Residential Courses

- 10.14 When an individual attends a residential training course, other than the initial probationary training course, they shall, where the organiser of the course permits them, be reimbursed the cost of the return journey between the training centre and their home in line with the arrangements detailed in [4.0 Calculation of Mileage](#).

- 10.15 Where courses involve residential training it is the responsibility of the line manager to confirm if they are entitled to be reimbursed the cost of the journey to and from the training centre and their home in line with the arrangements detailed in [4.0 Calculation of Mileage](#).
- 10.16 Reimbursement is subject to usual claims and authorisation procedure, detailing individual items of expenditure being claimed.
- 10.17 Where the journey is made by public transport, the reimbursement shall not exceed the cost of a second class return rail fare by the shortest and most economical route.
- 10.18 Where the journey is made in the individual's own vehicle, the reimbursement shall be calculated as being by the shortest practicable route and reimbursed at the casual user rate as set out in [Appendix A](#).
- 10.19 In the event that meals are not supplied on residential courses individuals will be able to claim subsistence provided the conditions of necessary, reasonable, additional and backed by receipt are met as outlined in [14.0 Subsistence](#).
- 10.20 Where an individual attends a residential training course, conference or seminar they are entitled to claim £4.43 per night for out of pocket expenses, up to a maximum of £17.72 per week.
- 10.21 Where the event is a week-long and it is necessary to travel on the preceding Sunday night the individual is considered to be in attendance for five nights, therefore £22.15 can be claimed.

10.22 Overnight Accommodation for Non-Residential Training Courses (including Student Officers undertaking their initial training)

- 10.23 Individuals may request consideration of overnight accommodation if attending a job related training course which is scheduled for two or more consecutive days if:
- it is a requirement of the course
 - the working day, including travel from the home address to the training venue, the scheduled timings of training and the return journey, are anticipated to exceed 12 hours
 - sharing a vehicle and therefore, shared driving time, is not possible
 - the provision of overtime and mileage required to attend the course is likely to exceed the cost of accommodation
 - the initial outward journey is longer than 90 minutes. In this case, accommodation may be considered for the preceding night

Line managers will decide whether or not to support and submit requests for essential accommodation on the basis of cost and logistics listed above balanced with health and wellbeing of the individual. Requests for accommodation must be submitted at least **3 working days prior** to the booking requirement and will be reviewed and reserved by Business Support. The budget will be periodically reviewed (at least quarterly) by Learning & Development and Finance.

- 10.24 The shortest journey time from the individual's home address to the training site will be calculated using Google Maps.

10.25 Overnight Accommodation for Police examinations

Overnight accommodation will not be provided for examination candidates.

10.26 Reasonable Adjustments

- 10.27 Overnight accommodation will be provided as a reasonable adjustment for individuals who have declared a disability under the Equality Act 2010 which prevents them from travelling and carrying out a full days training or taking an examination on the same day. The individual should confirm this when requesting overnight accommodation.

10.28 Arranging Accommodation

- 10.29 It is the individual's responsibility to ensure the request for accommodation is submitted immediately the Joining Instructions for the training course have been provided.
- 10.30 There will be no guarantee that accommodation will be provided for short notice requests (i.e. less than 7 days' notice).
- 10.31 The Accommodation must be booked by e-mailing the Training Accommodation Booking e-mail address with all of the course details.

11.0 TRAVEL AND SUBSISTENCE EXPENSES: STUDENT POLICE OFFICERS

- 11.1 Students travelling for their initial training, community placements and medicals, will be able to claim mileage. Travel expenses will be payable in accordance with the rules detailed in this policy in [Section 3.0 Motor Vehicles Allowances – General Rules](#) at the rate set out in [Appendix A](#).
- 11.2 The "normal place of work" for calculating mileage for Student Officers will be the posting location that students will be posted to after the initial training period.
- 11.3 Student Officers staying in accommodation where meals are not supplied will be able to claim a subsistence allowance. Meals (inclusive of drinks) may be claimed subject to a limit of £10 for breakfast, £10 for lunch and £25 for evening meal (inclusive of drinks) provided the conditions of necessary, reasonable, additional and backed by receipt are met. There will be **no** reimbursement in relation to alcoholic drinks. Exclusions also apply and are listed under [14.0 Subsistence](#).
- 11.4 After the initial training period students will be posted to the relevant Policing Area and claims made in the normal manner i.e. in accordance with Force policy and HMRC mileage rates and allowances.

12.0 POOL CARS

- 12.1 On most occasions using a pool car is more cost effective than claiming mileage allowance, except for essential users who are required to use their vehicle. Individuals will be allocated a pool car by Business Support that meets their need. A hire car will only be approved in exceptional circumstances and is authorised by the Fleet Manager.
- 12.2 The type/ size of car that will be hired depends on such factors as purpose, how many people are travelling in the vehicle, how far they are travelling, load to carry, etc. The cheapest vehicle, which is fit for purpose should be used in all cases.
- 12.3 Managers are required to assure the cheapest cost option when deciding whether to allow individuals to use their own car, rather than use pool cars. This should include considering any overtime costs.
- 12.4 Individuals are not permitted to take a pool vehicle home. All pool vehicles must be kept at a police station overnight. On the occasion that exceptional circumstances dictate a requirement to take a pool car home (i.e. where an individual has an early start on a business journey the following morning), authorisation is required by the Fleet Manager.
- 12.5 Pool cars should only be used for business journeys. Individuals are responsible for their journeys to and from their normal place of work, to do otherwise could give rise to a Benefit in Kind and be subject to income tax.
- 12.6 However, it is permitted to incur incidental private mileage for example commuting home to allow an early start on a business journey the following morning. The HMRC view incidental as a couple of occasions a year and to take a pool car home over a weekend, when an individual is not expected to work over a weekend, will always be viewed as taxable.
- 12.7 All instances where pooled cars are taken home for periods beyond a couple of days should be reported by the line manager that authorised this course of action, to the Payroll Manager who will subsequently gather the appropriate information and make the appropriate disclosure to HMRC for tax purposes.
- 12.8 Individuals are ultimately responsible for ensuring they have reported their earnings accurately and on time to HMRC. Where line managers fail to notify the Payroll Manager that pool vehicles have been taken home, or individuals take vehicles home without prior authorisation, all penalties and interest incurred by the Force will be recovered from them.

13.0 PUBLIC TRANSPORT

13.1 Arrangements exist for individuals needing to travel longer journeys to use public transport, most commonly the rail network. Where practical and cost effective to do so there is an expectation that individuals will use public transport.

13.2 For longer journeys where an individual uses their own vehicle rather than public transport the individual should seek the prior approval of their line manager, who in turn should satisfy themselves that the use of public transport is not practical or cost effective.

13.3 Rail Ticket Bookings

13.4 Rail tickets shall as standard be booked in advance using the Force's approved travel provider. Where operational circumstances dictate or the sum is less than £200, individuals may purchase rail tickets directly and reclaim these using the expenses claim system in place at the time.

- Individuals travelling by rail journeys must NOT travel 1st class subject to the provisions below for rail travel for certain ranks.
- In accordance with The Police Regulations 2003 a member of a police force of the rank of superintendent or above who is required to travel by train in the execution of his duty shall be entitled to travel first-class and to be reimbursed his expenses accordingly.
- Officers of all rank should still seek to book the most value for money ticket option.
- Employees should use secure rail booking platforms (look for HTTPS and a padlock icon in the URL) that can also identify split ticket savings.
- All ticket options should be considered, and it is noted that split ticketing is not guaranteed to be cheaper for all routes.
- Any savings should be balanced against administrative effort and journey time and complexity.

13.5 Air Travel Booking

13.6 Air travel must be booked in advance using the Force's approved travel provider. All air travel journeys for business purposes must be economy class

13.7 Taxis

13.8 Taxi fares may be claimed if this is the most cost effective and practical method of transport for the business journey or if it is an agreed reasonable adjustment. Prior approval from line management and production of a receipt is required in order for the fare to be reimbursed.

14.0 SUBSISTENCE EXPENSES

- 14.1 When on force business individuals may not be able to take their meals in the usual way and may incur incidental expenses. It is however expected that the employee will refresh/take meals by their usual method without making a claim if it is reasonable to do so.
- 14.2 Individuals will be reimbursed for expenditure incurred in the course of duty provided it is:
- necessary
 - reasonable
 - backed by an itemised receipt
 - additional to what an officer would otherwise have incurred
- 14.3 When making a claim based on the above, the individual is confirming that the claim is accurate and proportionate.
- 14.4 In terms of the 'additional' clause the onus is on the individual to justify the claim, for example if on their normal working day an individual would buy lunch or provide a packed lunch they would have to explain why it was not possible for them to do this or why additional cost was incurred.
- 14.5 Individuals who are prevented in the course of a tour of duty or shift from obtaining a meal in their usual way will be reimbursed the difference between the meal obtained and the meal they would usually take in the course of that tour.
- 14.5 A change of place of duty is in itself no justification for a payment. Also retention on duty at the usual place of duty is not a reason for a subsistence payment to be made. However, it is within the discretion of a line manager to provide refreshments in exceptional circumstances and where Force catering is not available.
- 14.6 Subsistence allowances may be claimed subject to the criteria detailed above being met. Meals (inclusive of drinks) may be claimed subject to a limit of £10 for breakfast, £10 for lunch and £25 for evening meal. There will be **no** reimbursement in relation to alcoholic drinks. Claims are also subject to the following exclusions:
- 14.7 You cannot claim if:
- A meal / packed lunch is provided (regardless of whether you choose to take advantage of this provision), except for reasons of medical / dietary / religious preference.
 - Officers / members of staff eat in a different place to their normal base.
 - It is a public holiday. If an officer / member of staff is rostered to work it is classed as a normal working day.
 - There are no canteen facilities or the officer / member of staff is working away from their base but within the Force area.

You cannot claim for:

- Alcohol
- Newspapers / Magazines
- Large Bags of Sweets
- Chewing gum
- Family sized packets of biscuits
- Family sized bottles of drink
- More than 2 pieces of fruit (unless dietary requirements)
- Items in excess of what would be required for the preparation of one meal for one person
- Medicines (including indigestion tablets, aspirin etc.)

Remember – you can only claim for the difference between the meal obtained and the meal that would normally have been taken in the course of that tour of duty.

14.7 As a rule, 'no charge meals' are not provided. The exceptions are:

- a. Major operations and events, where it is not reasonable or viable for officers to take meals in the usual way.
- b. Corporate catering for events where the officer in charge deems this to be appropriate.
- c. Residential trainees on courses delivered by the force will be provided with breakfast and evening meal.

14.8 No charge meals in circumstances other than those set out above may be considered a Benefit in Kind and be liable for Taxation.

15.0 OVERNIGHT ACCOMMODATION

15.1 There may be occasions where an individual is required to work away from their normal place of work and, due the distance involved, it is more cost effective for the organisation and convenient for them to stay away from home overnight. For example: travel outside the Force area in order to arrest a suspect or to attend court to give evidence or to attend an early morning business meeting/ event the next day.

15.2 Individuals may request accommodation if they are required to

- a. work at a location which is more than 1 hour 30 minutes travelling time from their home address or
- b. work away for 2 or more consecutive days at a location more than 1 hour travelling time from their home address. However, accommodation will only be provided for the night preceding the first day of work if the initial outward journey time is longer 1 hour 30 minutes.

15.3 Accommodation for the final day of work will only be authorised if it would be unreasonable to expect the individual to travel home the same night (e.g. they have

worked for more than 8 hours that day and the length of their journey home would cause excessive fatigue).

- 15.4 The shortest journey time from the individual's home address to the training site will be calculated using Google Maps.
- 15.5 The individual's line manager will obtain the approval of the budget holder for overnight accommodation charges in advance. Accommodation will normally be arranged using existing contractual arrangements through Business Support
- 15.6 In exceptional operational circumstances it may not be possible to plan in advance or specific accommodation might be required. In these circumstances the accommodation costs and actions taken should be necessary, reasonable and backed by receipt and a line manager will be expected to demonstrate that this is the case. It is expected that these occasions will be very rare.

15.7 Reasonable Adjustments

- 15.8 Overnight accommodation will be provided as a reasonable adjustment for individuals who have declared a disability under the Equality Act 2010 which prevents them from travelling and carrying out a full day's work on the same day. The individual should confirm this when requesting overnight accommodation.

16.0 AWAY FROM HOME OVERNIGHT ALLOWANCE

16.1 Police Officers

- 16.2 A Constable, Sergeant, Inspector or Chief Inspector is entitled to be paid an allowance of £60 per night for every night they are required to stay in a particular, specified place due to the need to be available for immediate deployment.
- 16.3 The allowance is only payable where the officer is serving away from his/her normal place of duty because
 - a. he/she is "held in reserve" because he/she has been provided for the assistance of another police force under section 24 of the Police Act 1996, for example, a Response Officer – detailed to pick up a prisoner arrested in another force area, which entails an overnight stay. This would not usually be considered normal duties so the overnight allowance would be payable.
 - OR
 - b. he/she has been instructed by an officer of Superintendent rank or above that he/she is required to stay in a specified place and must remain contactable when not on duty, ready for immediate deployment.
- 16.4 Prior to each period of deployment, the officer will be personally instructed by a senior officer (Superintendent rank or above, or Police Staff equivalent) who will confirm in writing that they are entitled to claim the Allowance and the expected length of the deployment.

- 16.5 An officer will not qualify for payment of the allowance if:
- He/she is carrying out activities which form part of his/her role or normal duties but due to the distance from the home station, is unable to return home.
 - There is an expectation that the officer will regularly travel and/or work away from home due to the nature of his/her role.
 - He/she is attending a training course or conference.
- 16.6 Claims for the Away From Home Overnight allowance must be made using the relevant form (available on the Force intranet) which must be endorsed by the senior officer who authorised the deployment. The completed and authorised form is to be emailed to @ finance for processing.

16.7 Hardship Allowance

- 16.8 In addition, the officer shall be paid a hardship allowance of £40 when they are held in reserve and are not provided with proper accommodation. Proper accommodation in this context includes:

All bedrooms ensuite • Open seven days a week • Guests have access at all times • Clearly defined reception area • Iron and ironing board available • Serves breakfast daily and evening meals five days a week • A bar or lounge with adequate comfortable seating • A high standard of cleanliness • A clean and well-presented menu provided for breakfasts served from the kitchen • Access without a key from 7am to 11pm and access with a key at all other times • Internal telephone system • Wi-fi in public areas

16.9 Police Staff

- 16.10 Police Staff are entitled to be paid an allowance of £60 in respect of every night they are away from their normal place of work and required to stay away overnight for work purposes rather than being able to return home.
- 16.11 Police Staff will not receive the overnight allowance if they are on a training course, attending a meeting or conference, or carrying out an activity that forms part of their role or normal work.
- 16.12 This allowance will only be payable if agreed by a senior manager in advance of the overnight stay.
- 16.13 Claims for the allowance must be made using the relevant form (available on the Force intranet) which must be endorsed by the senior manager who authorised the overnight stay.

17.0 DOCUMENT HISTORY

The history and rationale for change to policy will be recorded using the below chart:

Date	Author / Reviewer	Amendment(s) & Rationale	Approval / Adoption
Nov 2014	Kay Cook	Harmonisation	JNCC 27/11/2014
Aug 2015	Tina Smith/Liz Fletcher	Review – Now owned by HR	JNCC 25/09/2015
Aug 2016	Rachel Willis	Review – wording change only v2.1	09/08/2016
May 2017	Rachel Willis	Review following changes to Police Staff Terms & Conditions as agreed by PSC nationally v2.2	11/05/2017
Aug 2017	Rachel Willis	Addition of motorcycle and bicycle mileage rates for staff as agreed by PSC nationally v2.3	15/08/2017
Sep 2017	Rachel Willis	Further clarification of volunteers mileage rates v2.4	01/09/2017
July 2018	Julie Darby	Review of police staff casual mileage rate. Review of Away from Home Overnight Allowance Review of essential user eligibility criteria as agreed by Chief Officers v2.5	01/09/2018
June 2019	Gill Christie	Change of Head of Accountancy and Financial Services to Chief Finance Officer throughout. Section 3: inclusion of on-line claims for mileage Section 7: clarification of 12 month period for relocation mileage Section 8: clarification of 12 month period of relocation mileage following return from career break/secondment. Section 9: inclusion of mileage entitlements for apprentices attending exams/assessments and residential courses. Section 9: clarification of criteria for provision of overnight accommodation for non-residential training courses Section 12: clarification of entitlement to take pool cars/hire cars home. Section 14: clarification of criteria for provision of overnight accommodation for officers and staff working away from home. Section 15: revised wording to reflect local agreement on the payment of the Away from Home Overnight Allowance. Appendix B: further example to clarify payment of Additional Mileage Allowance. v3.0	

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June 2020	Rhiain Foster	- Change of Head of People Services to Head of HR throughout - Change of logo to Warwickshire Police - Removal of reference to West Mercia borders under relocation section - Inclusion of 3.11 to cover new mileage claim rules and diagram to illustrate. - Added point 4.9 to state Essential User Allowance will not be paid during periods of suspension - Amendments to section 10 student allowance	04/05/2020
December 2021	Rhiain Foster	- Amendment to section 9.20 overnight accommodation	23/12/2021
August 2022	Vicki Sawyer	- Correction to 9.21 overnight accommodation	11/8/2022
July 2023	Chloe Cherry	- Addition of section 3.9	10/07/2023
March 2025	Amanda Simpkins	- Logo uploaded	27/03/2025

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July 2025	Steph Harrison	- Change of policy ownership to Finance - Update Chief Finance Officer to Director of Finance - 3.9 Amend length of time available to claim from 92 to 45 days - 3.20 Add instruction that Recall to Duty must be included on mileage claim form if this is purpose for claim - 3.29 VAT Receipts must be uploaded to the claim system for all mileage claims and no longer just retained by individual - 4.0 Addition of 'Casual/Duty' to heading to provide clarity on mileage - Removal of mileage diagram detailing if and when claims can be made. - Addition of Appendix B clarifying all scenarios and mileage claims permitted with examples also included. - 5.0 Relocation mileage – removal of all mention of 'closest Warwickshire border' - 5.9 Relocation mileage – VAT receipts must now be uploaded to claims system for every claim rather than retained by individual for 4 years. - 5.12 Details of Police Staff Relocation criteria included - Added Ch Supts/Police Staff equivalent as authorisers for essential users - Amend 6.4 – approval of essential users ratified at Rewards & Recognition Panel instead of Workforce Development Group - Included guidance on travel time for pre planned ops & training under 8.6 - 9.2 receipts for car parking and other travel travel charges to be uploaded for every claim - 11 Student subsistence - Individual meal allowances added including no reimbursement for any alcoholic drinks. Exclusions listed under section 14. - References to hire cars removed as they are no longer an option or by rare exception only. - Public Transport – all travel to be booked through force contracts. - No first class travel - 14: Subsistence – itemised receipts to be provided; allowance for officers unable to obtain meal in normal way if on tour of duty is only the <u>difference</u> between usual meal and meal purchased	
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		- Individual meal allowances added, including no reimbursement for any alcoholic drinks. Exclusions also now listed - Away from Home Allowance (Officers) increased to £60 - Hardship Allowance (Officers) increased to £40 and proper accommodation criteria fully specified - Away from Home Allowance (Staff) increased to £60 - Appendix A – Essential User Lump Sum allowances amended to one value of £1,239 for all powered vehicles. in line with Police Remuneration Review Body Report issued 1 August 2025. - Appendix B changed from relocation examples to casual/duty mileage criteria and examples. - Relocation examples amended to Appendix C	
Oct 2025	Jeff Carruthers	Paragraph 2.4 & 2.5 re tax rules for mileage claims & corresponding P11D process	
Nov 2025	Caroline Plane	Amendments to wording in relation to approved travel providers and rail, air and taxi claims. Paragraphs 13.3 to 13.8	
Dec 25	Steph Harrison	Updates following initial review from Policy and Procedure Consultation Group: - 1.1 Remove the word ‘managers’ and amend Ambassadors of Police & Crime Commissioner to OPCC Staff - Move paragraph 3.28 to 1.8 - 3.5 Amend wording to ‘cheapest option’ - 3.8 Include note highlighting new section on lease vehicles purchased under salary sacrifice and tax implications for mileage claims - 3.22 Amend wording from ‘life or death’ to emergency - 3.29 and 5.8 – fuel receipts for petrol and diesel vehicles only required. Accepted electric vehicles charged at home will not have receipts. - 5.18 to 5.23 New section on lease vehicles purchased under salary sacrifice and tax implications for mileage claims - 6.3 Removed Head of HR as effectively falls under Police Staff equivalent comment	

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Dec 25 cont'd	Steph Harrison	- 6.4 Removal of criteria for other roles which may be considered for essential user allowance - 10.3 Amend 'apprentice' to employee - 10.15 Amend 'apprenticeships' to courses - 11.4 Remove the word Local as students are no longer posted just to Local Policing but various policing areas throughout the Force. - Appendix A amend Ambassadors to Police & Crime Commissioner to OPCC Staff	.
Feb 26	Steph Harrison	Further updates following review from Policy and Procedure Consultation Group & notified changes: - 5.1 Included sub header for Police Officer Relocation to correspond with 5.12 for Police Staff Relocation - 5.18 Included Gov UK website link to Advisory Fuel Rates for Salary Sacrifice Leased vehicles. - 16.6 Included instruction for all authorise Away from Home claims to be sent to Finance - 1.1 Remove the words 'including apprentices'	Approved by Workforce Board March 2026. Republished 31/03/2026 by Policy and Assurance Officer.
July 26	Steph Harrison	Appendix A – increase of tax free mileage allowance payment from 45p to 55p with effect from April 2026. 3.8 – Amend note reference from 5.17 to 5.19 3.27 – Include paragraph on selecting correct mileage scheme when submitting claim on ITrent Minor changes version 2.1	Republished 07/07/2026

Appendix A - MILEAGE RATES**Police Officer/Police Staff Mileage Rates**

Casual User	55p per mile up to 10,000 miles per tax year and 25p thereafter (including Electric vehicles) (shown on ITrent as HMRC rate).
Essential User	55p per mile up to 10,000 miles per tax year and 25p thereafter (including Electric vehicles) (shown on Mercury as HMRC rate).
Relocation	36.9p per mile
Relocation Student Officers	36.9p per mile during their initial training period only
Motorcycle Rate	24p per mile
Bicycle Rate	20p per mile

Volunteers Mileage Rates (Effective 1st September 2017):
(Including Volunteers, Specials, OPCC Staff and IAG Members)

55p per mile up to 10,000 miles per tax year and 25p thereafter.

Essential User Lump Sum Payments

Vehicle Type	Monthly	Annual
Petrol / Diesel	£103.25	£1239.00
Electric	£103.25	£1239.00

Appendix B - CASUAL/DUTY MILEAGE REGULATIONS AND EXAMPLE CALCULATIONS

PERMITTED MILEAGE CLAIMS FOR CASUAL / DUTY TRAVEL		
EXAMPLES		MILEAGE TO BE CLAIMED
Normal Commute		Not entitled to claim
Home to different location, substantially same route and return home. Additional mileage incurred but is less than 10 miles .		Not entitled to claim
Home to different location, substantially same route and return home. Additional mileage incurred is more than 10 miles .		Additional mileage only – normal commute mileage cannot be claimed
Home to different location - significantly different direction to normal place of work & then return home. NB: travel to a location in a completely different direction / location from the outset of your usual commute. Not just a variation to your usual place of work.		Full mileage can be claimed
Home to different location then return to base.		Mileage from home to location and location to base can be claimed.
Base to different location then return home travelling past base		Mileage from base to location plus mileage from location to base only. Normal commute mileage cannot be claimed.
Base to different location then return home NOT passing base		Mileage from base to different location plus mileage home
Base to different location & return to base		Mileage for the journey to different location and return to base can be claimed

See below for examples.

EXAMPLES

1. Normal Commute

I live 10 miles from Force HQ, which is my permanent place of work. On a normal working day, I drive 10 miles in my own car to get to and from work. This is my normal daily commute.

Entitlement: The employee is not entitled to claim any motor vehicle allowance.

2. Travel from home to a meeting and back home (short extension of normal route to work **but less than 10 miles)**

I live 10 miles from Force HQ, which is my permanent place of work. Today I am going directly from home to an all-day meeting at Kenilworth Station which is 14 miles from my home address. I will go home directly from Kenilworth. The route I will take to Kenilworth and then home is substantially the same as my normal route to work but my mileage will be slightly further.

Entitlement: The employee will be unable to claim in these circumstances.

3. Travel from home to a meeting and back home (short extension of normal route to work **more than 10 miles)**

I live 10 miles from Force HQ, which is my permanent place of work. Today I am going directly from home to an all day meeting at Nuneaton Justice Centre which is 28 miles from my home address. I will go home directly from Nuneaton. The route I will take to Nuneaton and then home is substantially the same as my normal route to work but my mileage will be more than 10 miles further for each leg of my commute.

Entitlement: The employee cannot claim for the portion of the journey that takes them past usual place of work but can claim for the balance of the journey – 36 miles (18 miles for each leg of the additional commute).

4. Travel from home to a meeting and back home (not a short extension of normal route to work & **significantly different)**

I live 10 miles from Force HQ, which is my permanent place of work. Today I am going directly from home to an all-day meeting at Gloucestershire Police HQ which is 45 miles away from my home address. I will go home directly from Gloucester. The route I will take to get to Gloucestershire Police HQ is significantly different to my normal journey to work as it is completely the opposite direction.

Entitlement: The employee can claim a motor vehicle allowance for the full 90 miles.

5. Travel from home to a meeting at an alternative place of work then return trip to normal place of work

I live 10 miles from Force HQ, which is my permanent place of work. Today I am going directly from home to a meeting in Coleshill which is 30 miles from my home address and which does not take me past Force HQ. I will go on to Force HQ from my meeting which is another 16 miles.

Entitlement: The employee can claim a motor vehicle allowance for the full 46 miles.

6. Travel from normal place of work to a meeting at an alternative place of work and from there back home.

I live 10 miles from Force HQ, which is my permanent place of work. Today I have a meeting at Nuneaton which is 20 miles away from Force HQ. I will go directly home from Nuneaton which is a further 29 miles.

Entitlement: The employee can claim a motor vehicle allowance for the full 49 miles unless the route home takes the officer past Force HQ then only 40 miles can be claimed.

7. Travel from normal place of work to a meeting and back to normal place of work.

My permanent place of duty is Force HQ. Today I have a meeting at Rugby Police Station which is 19 miles from HQ. I will be going from Force HQ to my meeting and then back to Force HQ.

Entitlement: The employee can claim a motor vehicle allowance for the full 38 miles.

8. Reallocated rest day

I live 10 miles from Force HQ, which is my permanent place of work. Today I would normally have a rest day but I have been asked to cover a shift for another team member who is off sick. My rest day has been reallocated. I travel to my normal place of work and back to complete my duty.

Entitlement: The officer cannot claim a motor vehicle allowance as the journey is their normal commute.

**APPENDIX C - OFFICER RELOCATION MILEAGE ALLOWANCE
– EXAMPLE CALCULATIONS**

EXAMPLE 1:

Where new mileage is more than 20 miles & greater than current mileage

New home to work mileage (A) = 25 miles

Current home to work mileage (B) = 15 miles

Entitlement:

A – 20 miles = 5 miles @ 36.9p for 12 months

The officer only receives 5 miles as this is the amount over 20 miles.

EXAMPLE 2:

Where new mileage is more than 20 miles & greater than current mileage which is also greater than 20 miles

New home to work mileage (A) = 30 miles

Current home to work mileage (B) = 25 miles

Entitlement:

A – B = 5 miles @ 36.9p for 12 months

The officer only receives 5 miles as this is the amount that is over 20 miles that is greater than the officer's current mileage.

EXAMPLE 3:

Where new mileage is more than 20 miles & greater than current mileage which is also greater than 40 miles

New home to work mileage (A) = 65 miles

Current home to work mileage (B) = 25 miles

Entitlement:

A – B = 40 miles @ 36.9p for 12 months +
65 – 40 = 25 miles @ 36.9p for a further 6 months

The officer receives 40 miles for 12 months as this is the amount that is over 20 miles that is greater than the officer's current mileage.

The officer also receives 25 miles for a further 6 months as this is the amount that is greater than 40 miles.

EXAMPLE 4:

Where an Officer is deployed for a further time during the 12 month period and the mileage is more than 20 miles

Officer is entitled to 5 miles relocation mileage (as per EXAMPLE 1).

They are deployed again, within the 12 month period, 2 miles closer to home.

The Officer's relocation mileage would be reduced from 5 miles to 3 miles for the remainder of the 12 month period.

EXAMPLE 5

Where an Officer is deployed for a further time during the 12 month period and the mileage is more than 20 miles

Officer is entitled to 5 miles relocation mileage (as per Example 1).

They are deployed again, with the 12 month period, a further 8 miles from home

Current home to work mileage (A) = 25 miles

Original home to work mileage (B) = 15 miles

New home to work mileage (C) = 33 miles

Entitlement

Original claimable mileage (as per Example 1) = 5 miles.

New claimable mileage C minus 20 miles = 13 miles @ 36.9p for remainder of 12 month period.