**UK PAYROLL**

**Claiming for Out of Base Accommodation, Subsistence and Travel**

**IN THE UK**

Out of base work **in the UK** is based on the following:

Actual cost of accommodation can be claimed and subsistence as follows (or actuals):

|  |  |
| --- | --- |
| Description | Amount (up to) |
| Breakfast rate | £5 |
| One meal (5 hour) rate | £5 |
| Two meal (10 hour) rate | £10 |
| Late evening meal rate | £15 |

24 hour rate £25

**OUTSIDE THE UK**

HMRC overseas subsistence and accommodation rates can be claimed for any out of base work **outside** of the UK. You do need to have spent on subsistence to claim them and must retain receipts to support this fact.

Please note that some locations are based on actuals only so only actual amounts can be applied and receipts uploaded.

The HMRC overseas subsistence (Scale rates) can be found in the Knowledge Base document. **UK HMRC Overseas subsistence rates**. If your actuals spent are higher than the HMRC rates, you can claim these provided that receipts are kept.

The rates are as follows:

1. 5 hour rate – applies if client spends 5-10 hours in country and leaves airport/ work for reasonable part of this period between flights
2. 10 hour rate – applies if client spends 10-24 hours in country and leaves airport/ work for reasonable part of this period between flights
3. 24 hour rate – applies if client spends 24 hrs in country and leaves airport/place of work

Please note that these rates are reduced if you stay at self-catering accommodation or with friends/family:

* **Staying at self-catering**
	+ Room rate (or actual) and subsistence as follows
		- Self-catering rate (80% of 24hr rate) for first 7 days
		- Self catering rate (50% of 24hr rate) for 8 + days
* **Staying with family/friends and paying for own meals**
	+ 10% of 24 hr rate plus actual cost of subsistence allowed
* **Staying for family/friends and not paying for own meals**
	+ 10% of 24 hr rate only and taxi/travel where relevant

For **hotel accommodation**, the room rate (or actual cost) may be claimed in addition to the full subsistence rates.

e.g. 5 days and 6 hours at a hotel = 5 x 24 hr rate and 1 x 5 hr rate plus 5 x Room Rate.

**PROCEDURES**

***How to add your overnight accommodation/subsistence expenses into OAM using HMRC rates***

1. Open OAM through your web browser (not the phone app)
2. Click on Expenses, Travel and Subsistence
3. Select the Add Expense tab (NOT Add OOB and travel, if showing)
4. To add Subsistence select, Category - Meals
5. To add Accommodation, select Category - Overnight Accommodation
6. Expense Date – last date of expense period (e.g. OOB from 1/3 – 6/3, expense date is 6/3)
7. Expense Description: Enter OOB and location
8. Currency: Enter currency of HMRC rate in subsistence rates sheet
9. Amount: Enter total of rates allowed
10. Remarks: Enter start date and time, end date and time
11. For self-catering and family/friends rates, add note into remarks SC rate or FF rate

***Adding your Actual overnight accommodation/subsistence expenses into OAM***

1. Open OAM through your web browser (not the phone app)
2. Click on Expenses, Travel and Subsistence
3. Select the Add Expense tab (NOT Add OOB and travel, if showing)
4. To add Subsistence select, Category - Meals
5. To add Accommodation, select Category - Overnight Accommodation
6. Expense Date – last date of expense period (e.g. OOB from 1/3 – 6/3, expense date is 6/3)
7. Expense Description: Enter OOB and location
8. Currency: Enter currency used
9. Amount: Enter actual amount spent
10. Remarks: Enter period details
11. Upload receipts

You can claim mileage/travel for any out of base work, as follows:

1. Open OAM through your web browser (not the phone app)
2. Click on Expenses, Travel and Subsistence
3. Select the Add Expense tab (NOT Add OOB and travel, if showing)
4. To add Travel other than mileage select, Category - Travel
5. To add Mileage, select Category - Mileage
6. Expense Date – last date of expense period (e.g. OOB from 1/3 – 6/3, expense date is 6/3)
7. Expense Description: Enter OOB and location
8. Currency: Enter GBP
9. Amount: (Travel) Enter actual cost for travel other than mileage
10. Amount (Mileage) Enter total mileage
	1. No of miles x 45p per mile up to 10,000 miles per tax year
	2. No of miles x 25p per mile thereafter
11. Remarks: Enter Start date, end date and no of miles
12. For travel other than mileage, upload receipt