



Expenses Policy

In order to comply with HMRC guidelines expenses should only be paid out to employees without deduction in tax if they are incurred wholly, exclusively and necessarily in the performance of their duties.

The main benefit of using Foremans (uk) Limited (or any other Umbrella company) is the ability to claim expenses. These can be paid from Foremans (uk) Limited if the site at which you work at is considered to be a temporary workplace, i.e. you are expected to work there for less than two years.

Most expenses that are incurred wholly exclusively and necessarily as a result of your employment through Foremans (uk) Limited can be claimed. It is important to remember that expenses should only be claimed where a cost has been incurred by you.

Foremans (uk) Limited policy for claiming expenses is as follows:

Travel

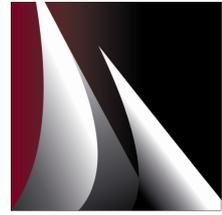
- Mileage: You can claim for mileage to and from your place of work plus any mileage incurred in the nature of your duties
- Cars and Vans: The first 10,000 business miles claimed in a year are redeemed at 45p per mile, Any mileage incurred over 10,000 is redeemed at 25p per mile.
- Motorcycles: All mileage is claimed at 24p per mile
- Bicycles: All mileage is claimed at 20p per mile.
- Tube, Train, Bus, Taxi or Air Travel: You can claim the costs incurred travelling as long as they are solely for the purpose of work; an original receipt will be required attached to an expense form for these claims to be processed.

Meals.

Subsistence: Lunch can be claimed as long as you are working away from home at a daily rate. You can claim for a set amount as long as you incur the cost.

- If you are on site for more than 5 hours then you can claim up to £5 per day without providing receipts
- If you are on site for more than 10 hours then you can claim up to £10 per day without providing receipts
- If you find you are spending more than your daily allowance on lunch then you can claim the full amount back as long as you provide us with a receipt.

Should you be staying away from home then you can also claim your evening meals. Receipts will need to be provided.



Personal Incidentals

If you are staying away from home you can claim £5 per night in the UK and £10 per night internationally for incidentals

Accommodation

If you are staying away from your place of residence, in a hotel or B&B then accommodation can be claimed. You must provide a receipt to be able to claim.

Work Clothing

Health and safety clothing can be claimed as long as it is job specific, eg Hard Hat, High visibility vest, Work boots, overalls etc. A VAT receipt must be provided for these claims

Professional fees and courses

These can only be claimed if they are a necessary for you to complete your role in your work place. You can not claim for courses that further your qualifications. All professional fees claimed must coincide with the HMRC agreed list.

(<http://www.hmrc.gov.uk/list3/list3.pdf>)

Supporting documentation must be supplied along with a receipt.

Postage and stationary

Must be required for you to complete your role in your work place and there should be no personal gain. Receipts should be provided

Telephone

Telephone: Telephone line rental can not be claimed

Business calls can be claimed as long as they are highlighted on an itemised bill

Mobile Telephone: Mobile line rentals, call packages or top ups can not be claimed. Business calls can be claimed as long as they are highlighted on an itemised bill

Any claim that you wish to make should be details on a Foremans (uk) Limited expenses claim form with appropriate original receipts attached. Faxed copies cannot be accepted and should you require any further assistance with the expenses please contact one of our advisors on 01244 625 500