



# Business Travel Policy

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<b>Dissemination requirements</b>	All managers and staff, via staff bulletins and the intranet
<b>Checklist completed</b>	Yes / No?
<b>Part of Trust's publication scheme</b>	Yes / No?

The East of England Ambulance Service NHS Trust has made every effort to ensure this policy does not have the effect of unlawful discrimination on the grounds of the protected characteristics of: age, disability, gender reassignment, race, religion/belief, sex, sexual orientation, marriage/civil partnership, pregnancy/maternity. The Trust will not tolerate unfair discrimination on the basis of spent criminal convictions, Trade Union membership or non-membership. In addition, the Trust will have due regard to advancing equality of opportunity between people from different groups and foster good relations between people from different groups. This policy applies to all individuals working at all levels and grades for the Trust, including senior managers, officers, directors, non-executive directors, employees (whether permanent, fixed-term or temporary), consultants, governors, contractors, trainees, seconded staff, homeworkers, casual workers and agency staff, volunteers, interns, agents, sponsors, or any other person associated with the Trust.

All Trust policies can be provided in alternative formats.

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## 1. Policy Statement

- 1.1 This document outlines the Business Travel Policy for the East of England Ambulance Service NHS Trust (the Trust). It covers travel reimbursement, reimbursement of expenses and the Trust's Lease Car Policy. It replaces all previous policies.
- 1.2 The Trust operates across a large geographical area and therefore has a requirement to provide mechanisms to support those of its employees who need to be mobile as part of the terms and conditions of their employment or as part of their job function.
- 1.3 Sustainability is a key consideration in preparing the Business Travel Policy. The Trust has set itself a Carbon reduction target of 10% on its 2010/11 footprint, and with staff business travel at over 5 million kilometres each year, there is certainly scoped to reduce this and the corresponding carbon emissions. In line with the provisions of current regulations, NHS employers and associated guidance, the Trust is committed to managing, supporting, and reducing its carbon footprint, in a robust and consistent manner. Focusing on sustainability within this policy will also help to reduce staff travel time – which will in turn improve staff productivity and individual fatigue.
- 1.4 The policy aims to ensure that all employees are treated fairly and equitably within the appropriate regulations whilst also ensuring operational effectiveness and financial sustainability.
- 1.5 Please refer to the Volunteer policy for travel arrangements for volunteers.

## 2. Scope

- 2.1 This policy applies to all employees working at all levels and bands/ grades for the Trust (whether permanent or fixed term) who are required to travel as part of their normal employment with the Trust.

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2.2 This policy is based on the principle that there are a range of schemes available, and that agreeing the appropriate one should be a balance of cost effectiveness for the Trust and suitability for the employee.

2.3 Reimbursement of costs for approved/agreed business related travel will be in accordance with the NHS terms and conditions of service handbook and locally agreed terms and conditions by using the appropriate category.

### 3. Access to the policy

3.1 All employees are entitled to access to this policy which is located in the HR Policies and procedures folders and/ or on the Trust's intranet. However, if you require this policy in any other format please seek guidance from the Human Resources Department, your line management or trade union representative.

### 4. Roles and duties

4.1 All employees have a duty to:

- Follow this policy.
- Ensure appropriate claims to which they are entitled under this policy are made in a timely manner. The Trust would normally expect any claims to be made within 3 months of the date of the expense.
- Be aware of the provisions for lease car for business and private use; Trust-provided vehicle for business use only; pool car for use by group of employees within a business group and short term hire vehicle.
- Maintain and undertake appropriate checks as per section 5.5 of this policy.

4.2 Line managers have a duty to:

- Advise and guide employees on the application of this policy and procedure.
- Undertake appropriate checks as per section 5.4 of this policy.

- 4.3 Human Resources Department have a duty to:
- The Human Resources Department is responsible for keeping the provisions within this Policy in line with employment legislation, best practice people management principles and NHS guidelines.
- 4.4 Managers, HR, Employees and Trade Union Representatives
- Managers, HR, employees and trade union representatives are committed to working in partnership and being responsible for providing advice and guidance to employees on the application of this policy and procedure.
  - Management, HR, Employees and Trade Union Representatives are responsible for bringing any mutually beneficial improvements to this policy to the attention of the Trust.
  - This policy has been written in partnership by management and staff side through the HR Policy Working Group, and amendment and reviewed is proposed by relevant department.

### **5. General Principles for Use of Employees Own Vehicles**

- 5.1 Pool cars, where available, will be used in preference to the employees' own vehicles wherever possible where this makes good business sense, taking into account location, cost, mileage and time.
- 5.2 The Trust operates the following schemes; Standard Rate and Reserve Rate which share a common premise; that the employee will use their own vehicle for travel on Trust business. This will be reimbursed by the Trust in line with the Agenda for Change guidelines within the NHS Terms and Conditions of service handbook, unless superseded by local agreements.
- 5.3 The Trust does not support the use of an employee's own vehicle being used for any journey directly involving an



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emergency 'blue light' response. Therefore, the Standard Rate and Reserve Rate schemes, where payment is made for the use of an employee's own vehicle, are limited to journeys that **do not** involve any emergency blue light response.

5.4 When authorising the use of a vehicle, the employee's line manager will undertake an annual check each calendar year which must ensure that the driver has:

- A valid driving licence, which will be checked in line with the Trust's Driving Licence Policy.
- A MOT certificate (if required).
- Motor Insurance which covers business travel.

The line manager must record all details of this annual check and retain a record in line with the requirements of the Annual Driving Licence Check procedure, for internal audit purposes.

5.5 When claiming for the use of a vehicle, the employee must ensure that they:

- Have a valid driving licence.
- Have a valid MOT certificate.
- Have Motor Insurance which covers business travel.
- Are classed as legally fit to drive their class of vehicle.
- Drive safely.
- Obey relevant laws, e.g. speed limits.
- Inform the Trust if there is a change in status.

5.6 Failure to comply with requirements of 5.4 and 5.5 may result in your travel expenses not being paid, legal proceedings and disciplinary action under the Trust's disciplinary policy.

## 6. Travel Reimbursements for Non-Lease Car Employees

6.1 The Trust and the employee will agree the most suitable means of transport for the routine journeys that employees have to make in the performance of their duties. To promote good environmental performance there is an expectation that cars will be shared wherever possible. Where agreement cannot be reached then the matter will be referred to the joint chairs of

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the Trust's Staff Partnership Forum for consideration and resolution.

- 6.2 This section should be read in conjunction with the NHS terms and conditions of service handbook and locally agreed applications of the national terms & conditions. Employees should be aware that these allowances will be periodically reviewed.

### **Public Transport Use**

- 6.3 Where use of public transport is appropriate, reimbursement will be paid upon production of a receipt. Travel arrangements should be made as far in advance as practicable, and via Procurement, to achieve the best rate possible.
- 6.4 Taxi fares will only be payable in exceptional circumstances and for cases in which transport was reasonably required and an adequate service is not available.
- 6.5 First class travel will not normally be reimbursed unless it is demonstrably lower cost than the equivalent standard fare. It is the responsibility of the employee to demonstrate this is the case to the authorising manager.

### **Reserve Rate**

- 6.6 Reserve rate will be applicable if the employee chooses to use their own transport in situations where use of public transport would have been appropriate and reasonable.
- 6.7 The Reserve rate is also applicable if an employee unreasonably declines the employers' offer of a lease vehicle: in determining reasonableness the employer and employee should seek to reach a joint agreement as to whether a lease vehicle is appropriate and the timeframe by which the new arrangements will apply. All the relevant circumstances of the employee and employer will be considered including an employees' personal need for a particular type of car and the employers' need to provide a cost effective option for business

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travel; and if the employee's circumstances subsequently change the original decision will be reviewed.

- 6.8 This rate is also applicable for payments of excess mileage caused by Trust initiated relocations for a period of up to four years, in line with any locally agreed terms and conditions. In this instance, HMRC rules will apply, making this a taxable payment.

### **Standard User Rate (Cars and Motorcycles)**

- 6.9 Standard User rate is applicable in circumstances where the employee uses their own vehicles for official business journeys and is not eligible for Lease Car rates. This also applies where the employee uses motorcycles.
- 6.10 Employees using their own vehicles who are in receipt of paid contributions towards vehicle costs under the Director Lease Car scheme qualify for Lease Car rates.

### **Pedal Cycle User Rate**

- 6.11 Pedal cycle user rate is applicable where the employee uses a bicycle rather than any other transport on official business journeys.

### **Passenger Allowance Rates**

- 6.12 Passenger allowance rate is applicable where other employees or members of an NHS organisation are conveyed in the same vehicle on NHS business and their travel costs would otherwise be payable by the Trust, passenger allowances can be claimed at the rates set out in the NHS terms and conditions of service handbook.
- 6.13 To prevent a tax liability no passenger allowance rate is payable for lease car drivers. However, there is an expectation that lease car drivers will car share wherever practicable to minimise the financial cost and environmental impact of Trust business travel.

## **7. Other Travel Related Allowances**

### **Carriage of Heavy or Bulky Equipment**

- 7.1 This applies in a range of specified circumstances however business car users are not eligible. Claimable amounts and details of which can be found in the NHS terms and conditions of service handbook. Employees should be aware that these allowances will be periodically reviewed.
- 7.2 To prevent a tax liability no allowance for the carriage of heavy or bulky equipment is payable to lease car drivers.

### **Car Parking, Tolls (Including Congestion Charges) and Ferries**

- 7.3 This applies in a range of specified circumstances. Claimable amounts and details of which can be found in the NHS terms and conditions of service handbook. Employees should be aware that these allowances will be periodically reviewed. The employee is responsible for paying and reclaiming the costs of these charges when incurred on Trust business journeys, late payment charges or charges incurred from not adhering to charge specific rules if incurred will remain the responsibility of the employee.
- 7.4 Charges incurred in a Trust vehicle while on private journeys remain the responsibility of the employee, and failure to pay these at the time of incurring them can result in significant additional costs to be met by the employee.

## **8. Lease Car Scheme – Summary of Arrangements**

- 8.1 The East of England Ambulance Service NHS Trust (EEAST) operates a lease car policy for staff which has been developed to help reduce emissions, be best value for money for the Trust and taxpayers, protect the reputation of the Trust and meet the needs of the organisation. Lease cars are offered to ensure those who do a lot of business travel can fulfil their duties, those who provide an emergency response to patients as part of their on call or management duties and because for these

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people it is often better value to offer a lease car than pay mileage on their private vehicle.

- 8.2 The Trust has put restrictions in the scope of cars available by setting limitations on the configuration of vehicles, the contribution model, and CO<sup>2</sup> emissions.
- 8.3 Lease cars are only provided to staff if they meet the following criteria:
- Be expected to use their car for work (i.e. business travel and not including home to work mileage) and to travel more than 6,000 business miles a year.
  - Routinely use a vehicle for business travel more than twice a week.
  - Are employed in a role where there is specialist requirement to have access to a car outside of the above criteria, e.g. Tactical Commanders/ Specialist Operations/ Resilience.
  - Be a permanent employee of the Trust. Fixed term employees will be considered on a case by case basis with advice from The Workforce Directorate.
- 8.4 The Trust will enter into the lease and make a contribution towards the lease car, the value of that contribution will depend on the fuel type and number of estimated business miles that will be driven. If the employee chooses a car which is within scope of the policy but costs more than the Trust's contribution, the employee will be required to contribute the surplus which will be directly deducted from their net salary.
- 8.5 As part of the Trust's drive to reduce emissions from its fleet, this new policy sets limits to what cars can be chosen according to their emissions. For example, non-blue light users can only choose a car that emits less than the level described in Appendix A – CO<sub>2</sub> Emissions Table.
- 8.6 There are certain types of cars that are generally not allowed under the lease car policy. These include convertibles, pick-up trucks, vans and vehicles with less than four seats. Where there is a specialist requirement due to role (see examples in 10.47) to have a vehicle such as a pick-up or van, these are to be

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applied to and approved by the Deputy Chief Operating Officer for Special Operations, and the Deputy Director, Operations support (or equivalents).. Staff will still be liable for the cost of their home to work mileage, i.e. their normal commuting distance. Staff with lease cars will be taxed on these as they are classed as a Benefit in Kind.

- 8.7 Those staff who meet the eligibility criteria in section 10.22 and require a blue light fitted lease car, their choice must have the following features to build the Trust fleet resilience and ensure they are fit for purpose and can carry all required equipment: front wheel drive or all wheel drive capability, have at least four doors, large enough to accommodate emergency equipment, and generally be able to seat four adults. Staff have a duty of care for the conspicuousness of blue light vehicles which includes preservation of the Trust's image.
- 8.8 Full details of the policy are detailed below.

### **9 General Principles of Lease Car for Business and Private Use**

9.1 The Trust operates a lease car scheme to support the delivery of corporate and operational duties. The guiding principles of our lease car scheme are:

- Operationally Sustainable – arrangements deliver corporate and operational needs.
- Reputation – the scheme promotes positive values of a public sector organisation.
- Affordability – the scheme is financially sustainable and proves best value.
- Sustainable – the range of permissible vehicles contribute to a reduction in emissions of CO<sup>2</sup> and NO<sup>x</sup>.

9.2 To ensure best value the Trust arranges for cars to be contract hired using the approved Government Frameworks and solutions for the leasing of vehicles agreement.

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- 9.3 We will use the Government Framework to select vehicles that meet the Trust's criteria in relation to P11D value, emissions and engine size. In some circumstances the Trust will specify a list of approved vehicles which is reviewed regularly to ensure that they meet the above guiding principles.

### **Contract Period and Mileage**

- 9.4 The annual contract hire charge is generally fixed for a three year period and is based on the make/ model of vehicle selected by the employee within the limits set by the Trust and the total contract mileage based on an estimate provided by the employee of their business and private mileage.
- 9.5 The estimate of contract mileage has a significant effect on the contract hire charge. It should therefore be reasonable and based on the best information available at the time and in agreement with the employee's line manager. The Trust will test proposed mileages based upon historic usage to ensure reasonableness, eligibility and monitor mileage during the course of the employee's lease.
- 9.6 On an annual basis (the anniversary of the employee's lease) Finance will review contracted business mileage against the actual business mileage travelled. The employee and line manager will also review this position annually based upon this Finance assessment. Where an employee's actual business mileage differs from contracted business mileage and enters a higher or lower contribution band, the contribution will be adjusted accordingly for the annual period gone by and as the basis for the coming period. This may result in no Trust contribution to the costs.
- 9.7 Where the actual business mileage is below the level of mileage where any Trust contribution is payable towards the cost of the lease, eligibility for the ongoing provision of the vehicle is to be reassessed, possibly resulting in the termination of the lease, details of which are covered in contract termination below.



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- 9.8 Where the employee exceeds the total private annual mileage contracted in the agreement by more than 10%, an additional payment will be charged to the employee. The payment will be determined on a pence per mile based on the contract excess mileage contained within the contract multiplied by the number of excess private miles travelled. Redeployments or relocations which are led by the Trust will generate individual discussion between the employee and line manager including consideration of options to manage or mitigate the consequential impacts on contracted mileage. Where the employee's private mileage is less than 90% of the agreed private mileage, a rebate will be issued to the employee based on the contract excess mileage contained within the contract multiplied by the number of private miles under contract. The rebate shall not exceed the annual personal contribution.
- 9.9 Arrears of personal contribution or excess mileage charge should be repaid by the employee in a period no greater than the period the arrears arose (one year), while amounts owed to employees will be paid within one months of calculation and confirmation.
- 9.10 At the end of the lease and/ or when the user returns the vehicle to the Trust, a reconciliation of over and under mileage will be calculated and adjustments made in accordance with 9.6 and 9.8.
- 9.11 If the employee believes that their actual mileage is or will differ from their lease agreement, there is an opportunity to review contracted mileage with their line manager six weeks prior to the end of the first year of the lease where changes to the lease contract premium can be agreed by the Trust. The line manager will monitor mileage and set a review meeting with the employee to coincide with this first year contract review opportunity. This may have an impact on the employee's contribution as per 10.7.
- 9.12 Changes in VAT legislation, other legislative provisions and variations in mileage travelled are factors that may change during the period of the contract and may affect the



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contribution paid by the employee.

### **Contract Agreement**

- 9.13 The employee is required to enter into a formal agreement with the Trust to abide by the conditions of the scheme as set out in this policy. This will be signed by the employee, line manager and HR department, and the Fleet department, with a tax estimate provided from Finance.
- 9.14 A replacement car is not provided to cover any period where the lease car is unavailable as part of the contract agreement. Should the car not be available, individual circumstances should be discussed with your line manager.
- 9.15 At the end of any agreement there may be an option for the employee to purchase their vehicle directly from the contract hire company. If an employee decides to purchase a vehicle any audible or visual warnings will be removed by the Trust. The Trust will not be a party to the purchase transaction, and will have no role in it other than any decommissioning of the vehicle.
- 9.16 Employee contributions are made directly by monthly deductions from their salary. The contributions are considered to be towards the private usage element of the contract agreement, do not reflect optional remuneration and are made from the net pay of employees.
- 9.17 If an employee has an employment break, (minimum 3 months unpaid), all equipment such as lease cars (including blue light), should be returned to the Trust for re-allocation by the Trust for the duration of the employment break (please refer to the employment break policy). For avoidance of doubt, this does not apply to any form of sickness absence. Line managers should consult HR for the most appropriate policy which applies to the individual circumstances (e.g. special leave/ adoption/ paternity).
- 9.18 Employees with a lease car who are on maternity leave are contractually entitled to retain this benefit. The Trust will

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continue to pay the agreed contribution for business miles, but the employee will be responsible for excess private miles as per paragraph 9.8. The employee will still be deducted the contracted personal contribution. Should the employee drop to no pay during their maternity leave, then the deductions will be accumulated and recovered with higher deductions from pay when they return to work. This is highlighted in the Maternity Leave Policy. Blue light users should check with Finance regarding any HMRC rules and tax implications prior to commencing maternity leave, use of a Blue Light vehicle for private journeys including while on maternity leave is incompatible with the specific provisions of s248A and may result in a significant personal tax charge arising. Individual with blue light vehicles should discuss with their line manager options to manage or mitigate the consequential impacts from retaining the vehicle.

### **Use of Car**

- 9.19 The car will be used only by the employee and named individuals (e.g. employee's partner or their immediate family), previously notified to the lease car administrator within the fleet department and providing that these people hold a licence to drive the vehicle and are not disqualified from holding or obtaining such a licence. The car is not insured for holders of provisional licences or for non-Trust employees under the age of 21. Business use only vehicles and blue light vehicles with limited private use can only be driven by the Trust employees to comply with this policy and HMRC rules.
- 9.20 Cars provided with unrestricted private use may be used for normal social and domestic purposes, however, the car should be available for official use at all reasonable times, during the employee's normal working hours, except when the car is being repaired or serviced. Servicing and repair work should, ideally, be scheduled not to clash with occasions where the employee requires the vehicle for Trust business. Arrangements for the servicing of lease cars are the responsibility of the employee and should be in line with the manufacturer's recommendations. Should a fault arise the employee must

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arrange for this to be repaired as soon as practicably possible in line with their specific lease car arrangement.

- 9.21 Business use is restricted to when the employee is using the car on Trust business which does not include travelling between the employee's home and normal place of work.
- 9.22 For Blue light vehicles with business use and limited private use, the home to office mileage and freedom of movement while on call mileage is not business use, and the mileage is private mileage.
- 9.23 The car can be used outside of the UK providing that one month's notice is communicated to the fleet lease car administrator to enable the necessary travel documentation to be obtained from the contract hire company. The employee is responsible for providing the necessary breakdown/ rescue insurance cover to ensure the vehicle is returned to the UK.
- 9.24 Employees will generally be required to travel by lease car whenever possible rather than use public transport. However, consideration should be given to the overall financial and environmental impact of the journey as public transport may offer a better option.
- 9.25 Employees may specify optional extras which must be approved by the vehicle manufacturer, accepted by the contract hire company and included within the annual charge. These extras will increase the lease cost, P11D value or market value of the vehicle, and may reduce the vehicle's reassignment capability and increase the termination payments which may arise. These must be taken into account when vehicles are selected (please refer to 10.15 and 10.31). These extras must be returned with the vehicle on its return at the end of the lease period. Costs which are incurred due to modifications to the lease car due to a disability will not be borne by the employee.

### **Contract Termination**

- 9.26 It is the Trust's expectation to terminate the lease at the

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conclusion of the primary contract hire period. Vehicles may only be extended with the agreement of the Deputy Director of Operations Support as an interim arrangement whilst a replacement vehicle is supplied. The Trust reserves the right not to extend a vehicle in this interim period, and/ or to supply an alternative suitable vehicle. Early termination may occur in specific circumstances.

- 9.27 As the provision of a vehicle is subject to individual agreements, all vehicles must be returned to the Trust Fleet Department should the case be that the vehicle is no longer utilised by the employee in their role or conditions of eligibility are no longer met. Non-exhaustive examples are provided here : the individual seeks a role change and does not meet the conditions in the policy, or business mileage is insufficient to qualify for a Trust provided vehicle (under 6000 miles), or on an employee leaves the Trust. Early termination costs will be sought from the individual.
- 9.28 Vehicles may also be removed from employees who fail to comply with policy conditions, such as the provision of mileage information, failure to follow restrictions in the appropriate use of the vehicle (a non-exhaustive list). Early termination costs will be sought from the individual.
- 9.29 An employee wishing to terminate the lease before the fixed period is completed shall pay the Trust any costs incurred by the Trust as a result of early termination. Early termination charges can be significant, especially in the early part of the lease, and employees considering a lease car are advised to ask for a typical figure for their lease car agreement.
- 9.30 Vehicles must not be passed or handed over from employee to employee. Vehicles subject to a lease agreement provided by agreement between the Trust and a named employee must be utilised by that employee.
- 9.31 Vehicles must be returned to the Fleet Department. Information such as vehicle mileage, condition and the

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completeness of returned items provided with the vehicle will be confirmed at the point of return via a vehicle return checklist. Costs associated with damage, lost items such as keys and log books, excess mileage, evidence of smoking inside the vehicle, may all result in additional costs being charged or invoiced to the Trust on return of the vehicle to the leasing company. Where costs (other than decommissioning lights and sirens) are charged or invoiced to the Trust these will be recovered from the individual.

- 9.32 In instances where the return of the vehicle is requested as a result of unforeseen hardship, each case will be reviewed confidentially with the employee, line manager and Fleet and Finance representatives, for decision by the Director of Finance and Commissioning.

### **Environmental Impact**

- 9.33 To promote good environmental performance there is an expectation that car travel will be shared whenever possible.
- 9.34 The Remuneration Committee of the Board have approved recommendations to reduce the CO<sup>2</sup> emissions value for both the lease car scheme for Trust employees and the operational, blue light lease car users.
- 9.35 Two vehicle emissions standards exist in the car industry, the New European Driving Cycle (NEDC) records the CO<sub>2</sub> emissions for vehicles registered prior to September 2018 and is the standard on which previous Trust policy was set. Since September 2018, Worldwide Light duty vehicle Test Procedure (WLTP) is the standard for newly registered and certified vehicles. CO<sub>2</sub> emission limits under the previous NEDC limits have been updated such that amounts stated in this policy are reflective of WLTP ranges.
- 9.36 With effect from 1 June 2019 emissions from all non-blue light lease cars are set at the level described in Appendix A – CO<sub>2</sub> Emissions Table.

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- 9.37 With effect from 1 June 2019 emissions from the majority of blue light lease cars (Standard) have been reduced to the level described in Appendix A – CO2 Emissions Table. A small and specialist group of operational blue light user by virtue of their role and equipment carrying requirement require all wheel drive capability (AWD) and different vehicle configurations to meet operational requirements and will be approved on a case by case basis, by application to by the Deputy Director of Operations Support and requiring approval by the Chief Operating Officer. The permitted emissions for this specialist group of blue light lease cars is the level described in Appendix A – CO2 Emissions Table.
- 9.38 To support the Trust’s sustainability strategy both hybrid and fully electric vehicles will be accessible to employees in all categories.
- 9.39 The Trust will seek to reduce the CO<sup>2</sup> and NO<sup>x</sup> gases emissions from its fleet and will continue to monitor opportunities and technological developments to reduce emissions further.
- 9.40 On application for a lease car by an individual who meets the criteria for eligibility, the relevant vehicle specifications, such as CO<sup>2</sup> emissions, will be assessed by the Deputy Director of Operations Support to ensure that the vehicle selected complies with the Trust’s lease vehicle policy criteria.
- 9.41 The new limits will contribute to the Trust meeting its CO<sup>2</sup> reduction target, and the employee will also receive a lower taxable benefit charge from the government: <http://www.hmrc.gov.uk/cars/rule-changes.htm>.

### **Reimbursement of Fuel Cost for Lease Car Business Mileage**

- 9.42 The Operational Blue Light (Standard & limited private use) lease car user will be provided with a vehicle – registration specific fuel card to pay for all fuel transactions. Any private mileage will be declared by the employee via a monthly return

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reviewed, checked and approved by the drivers' line manager, and submitted to payroll for recharged to net salary via Payroll. A copy should be sent to the Finance department monthly. It is the blue light lease car users' responsibility to ensure that these claims are correct and in accordance with HMRC definitions. Failure to complete the monthly returns may result in salary errors, overcharging for private mileage, and/ or incorrect information being supplied for tax returns which could result in incorrect taxation for employees.

- 9.43 Blue light vehicles with business use and limited private use will be fitted with a remote mileage capture device to enable the Trust to ensure mileage information is captured monthly on the 1<sup>st</sup> day of the following month. This will provide the Trust with gross monthly mileage data against which returns must be provided on a timely basis to the drivers' line manager for review, check and authorisation who will submit the authorised claims to payroll at [EEAST.Payroll@qehkl.nhs.uk](mailto:EEAST.Payroll@qehkl.nhs.uk) and to finance by [Mileagereturns@eastamb.nhs.uk](mailto:Mileagereturns@eastamb.nhs.uk) .
- 9.44 Prompt accurate monthly returns are a strict requirement of the scheme for blue light users. Where a claim has not been submitted for three months or more, the Trust reserves the right to deduct all fuel costs incurred by the Trust from the employee until such time as an approved claim is submitted. Any deducted amounts will then be refunded less private mileage costs. This could have a significant and adverse effect on the tax status of the vehicle to the employee.
- 9.45 The non-blue light lease car user must complete a Trust monthly mileage claim form each month to claim business miles. This claim document must be reviewed, checked and authorised by the employee's line manager who will submit this claim to payroll for reimbursement. A copy should also be sent to the Finance department each month. It is the employee's responsibility to ensure these claims are accurate and in accordance with HMRC published fuel rates (which can be found on the Trust Intranet).



- 9.46 The business mileage is reimbursed at a rate which is linked to HM Revenue and Customs (HMRC) Advisory Fuel Rates for company cars [www.hmrc.gov.uk/cars/advisory\\_fuel\\_current.htm](http://www.hmrc.gov.uk/cars/advisory_fuel_current.htm). These advisory fuel rates are reviewed by HMRC four times each year and take effect on 1 March, 1 June, 1 September and 1 December. Due to the frequency of these reviews the rates are not attached to the policy but will be published on the Trusts intranet site.
- 9.47 The Trust's fuel reimbursement rates will change on 1 March, 1 June, 1 September and 1 December of each year based on the HMRC advisory fuel rates. Should HMRC amend the rates outside of these dates the Trust will decide whether to change its reimbursement rate in line with HMRC published dates.

### **Employer Responsibilities**

- 9.48 The employer has the following responsibilities:
- To obtain quotes for vehicles specified by the employee. Quotes will be obtained by the Fleet department from the approved Government framework.
  - To order the approved vehicle no earlier than six months before the expiry of the former lease and to acceptance check the vehicle upon arrival prior to issue to the employee.
  - To provide the employee with a statement (P11D) of the Benefit In Kind associated with the vehicle provided.
  - To issue the employee with a Trust driver's handbook and completed acceptance check list.
  - To administer the lease scheme, including financial deductions/contributions. The Trust will monitor variations between contracted and actual mileage.
  - To insure the vehicle.

### **Employee Responsibilities**

- 9.49 The employee has the specific responsibility for the following:
- To provide fuel in line with arrangements within this policy.
  - To provide lubricants and fluids (e.g. oil, screen wash and



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AdBlue as appropriate) and to ensure these remain within manufacturer's tolerance levels.

- To regularly check tyre pressures, condition and tread depth, to ensure that tyres remain within legal parameters.
- To keep the car in a clean condition, at the employees cost. NB: any costs incurred by the Trust at the end of the lease to clean the vehicle to a standard acceptable to the lessor, will be recharged to the employee.
- To ensure that the vehicle is maintained in accordance with the lessor's instructions/ manufacturer's warranty requirements.
- To take personal liability for all motoring offences. The employee is also responsible for paying any related legal, administration or maintenance costs which arise from an illegal act. If the offence is not committed by them, the employee is required to identify the driver of the vehicle at that time. Please note that the Trust will not pay for any parking or speeding fines, congestion charges or toll bridge fines including those incurred in the course of Trust business.
- To report any defects promptly. The employee must not knowingly do, or omit, anything, which would prejudice or invalidate the warranty.
- To report to their line manager, in advance, should the employee foresee that the actual annual mileage is likely to be 10% more/ less than estimated.
- To ensure reasonable security of the vehicle at all times.
- To ensure that valuable possessions are not left on display when the car is unattended.
- To return the vehicle to the Fleet Department with all keys, accessories, handbooks etc. provided returned with the vehicle at the end of the contract hire period, or end of period of eligibility of use.
- Not to fit any un-authorized accessories to the vehicle, and that no additional holes to be drilled to the vehicle either internally or externally.
- To submit an accurate monthly mileage return, in accordance with Trust procedure using Trust documentation.
- Not to smoke or permit smoking in a Trust provided vehicle at any time.

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Failure to comply with the employee responsibilities can result in the immediate termination of the provision of the vehicle, with any associated termination costs being sought from the employee.

### **Disruption Allowance for Lease Car Drivers**

- 9.50 Lease car drivers who are required to change their place of work due to organisational change or their acceptance of another post as an alternative to redundancy may be paid a 'disruption allowance'. If the employee does not subsequently move home or voluntarily change role, they may claim the allowance for a period of up to four years from the date of workplace transfer. If the employee moves home payment of the disruption allowance will be subject to review. Any such arrangement is subject to any normal process and policies for movement of staff and will only be considered as an alternative payment to the appropriate equal payment which would be due to employees not on the lease car scheme.
- 9.51 The 'disruption allowance' is determined by reference to the disruption factor resulting from the additional travel to the new workplace: In this respect the Trust must calculate the time taken to travel from home to the original work place and from home to the new work place. It is then necessary to establish the frequency of journeys undertaken. A reasonable time for the journey should take into account type of roads travelled, speed limits and traffic conditions. This will result in a fixed written agreement being made with the employee which will detail payments and timescales applicable at the time the change is made.
- 9.52 The disruption allowance will be paid through salary and subject to income tax and a class 1 national insurance at source.
- 9.53 The number of 'disruption' one-way (single) journeys undertaken in the month must be logged on the travel and expenses claim form and agreed by line managers.
- 9.54 Lease car drivers may not claim home to base mileage.

9.55 The disruption allowance is calculated on an AfC published cost per minute travelled for the circumstances set out in this section. This will be reviewed and may increase or decrease as appropriate.

## 10 Lease Car Scheme

10.1 The Trust makes a contribution towards the business use of the car based on the estimate of annual business mileage with the employee meeting the balance of costs for the private use of the vehicle.

10.2 Employees have a range of cars to choose from within the criteria set by the Trust.

10.3 Employees who are eligible for a lease car but may require adaptations due to a disability should discuss their needs with their line manager in the first instance.

10.4 The Trust operates a single lease car scheme that is structured with a range of criteria to ensure it is affordable, sustainable and delivers the requirements of the business. The scheme is operated for staff/ managers (blue light and non-blue light) and directors alike. The contribution formula for these groups will be as shown in paragraph 10.7 for staff/ managers. For Directors the contribution rate and rules are determined by the Remuneration Committee of the Board as a part of terms and conditions of employment and published in the annual report and accounts.

10.5 The Chief Executive Officer will determine who will be treated as a Director under this lease car scheme and have access to Director contribution rates and rules on the basis of a business case presented for approval to the Remuneration Committee of the Board. These details will be published in the annual report and accounts.

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10.6 Employees of the Trust who meet the criteria below are eligible for a lease car with private use. Eligibility requires the employee to:

- Be expected to use the car for the performance of their contractual duties and travel more than 6,000 business miles a year and;
- Routinely use a vehicle on average more than twice a week and;
- Be a permanent employee of the Trust;

Fixed term employees will be considered on a case-by-case basis with advice from HR.

Staff who are employed in a role where there is specialist requirement to have access to a car outside of the above criteria, e.g. Tactical Commanders/ Specialist Operations/ Resilience are to refer to 8.3.

### **Lease Car Contribution**

10.7 The table below illustrates the contribution that the Trust will make based upon a range of parameters. This sum represents the maximum annual Trust contribution, excluding VAT. The employee has this sum available to lease a vehicle for the total estimated annual mileage (i.e. including private mileage) without making an additional personal contribution. The lease cost must include maintenance of the vehicle. The Trust sets no upper limit on private mileage, but the combined business and private mileage will affect lease costs.

**Table 1 – Trust Contribution by Vehicle Category and User Type**

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<b>Corporate: Non-Blue Light</b>				
<b>Business Miles</b>	<b>Petrol (£'s)</b>	<b>Diesel (£'s)</b>	<b>Hybrid (£'s)</b>	<b>Electric (£'s)</b>
6,000 – 10,000	2,200	2,400	2,500	3,800
10,001– 15,000	2,400	2,600	2,900	4,400
15,001– 20,000	2,600	2,800	3,200	4,800
20,001+	2,900	3,200	3,900	5,600
<b>Operational: Blue Light (Standard &amp; limited private use)</b>				
<b>Business Miles</b>	<b>Petrol (£'s)</b>	<b>Diesel (£'s)</b>	<b>Hybrid (£'s)</b>	<b>Electric (£'s)</b>
6,000 – 10,000	3,100	3,300	3,500	4,900
10,001 – 15,000	3,500	3,700	3,800	5,300
15,001 – 20,000	3,900	4,100	4,400	5,800
20,001+	4,600	4,800	5,100	6,800

10.8 The Trust has not yet established the electrical network charging infrastructure so there are limitations around the selection of fully electric vehicles as detailed in paragraph 10.58.

10.9 The Corporate Non-Blue Light User is defined as an employee who meets the criteria for a lease car but does not require audible and visual warnings for operational use.

10.10 The Operational Blue Light (Standard) User is defined as an employee who meets the criteria for a lease car but requires audible and visual warnings for operational use. Operational

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Blue Light (Standard) Users will be authorised by the Chief Operating Officer and meet the criteria identified in paragraph 10.22.

- 10.11 The Operational Specialist Blue Light User: A small and specialist group of operational blue light user by virtue of their role and equipment carrying requirement require all wheel drive capability (AWD) and different vehicle configurations to meet operational requirements and will be approved on a case by case basis, by application to by the Deputy Director of Operations Support and requiring approval by the Chief Operating Officer.

### **Example Calculation**

- 10.12 An employee estimates that they will have an annual business mileage of 8,000 miles. In addition, they estimate that they will undertake approximately 10,000 private miles per annum.

**Table 2 – Contribution Example: Corporate Non-Blue Light User (Diesel car)**

<b>Contribution/Cost</b>	<b>Contributions/Cost per annum</b>	<b>Calculations</b>
Trust Contribution	£2,400	Based on 8,000 business miles
Lease cost per annum	£2,750	(18,000 total miles per annum)
Personal contribution	£350	(Balancing item £2,750 minus £2,400)

**Table 3 – Contribution Example: Operational: Blue Light (Diesel)**

<b>Contribution/Cost</b>	<b>Contributions/Cost per annum</b>	<b>Calculations</b>
Trust Contribution	£3,300	Based on 8,000 business miles
Lease cost per annum	£3,700	(18,000 total miles per annum)
Personal contribution	£400	(Balancing item £3,700 minus £3,300)

The same model applies to the operational Blue-Light (limited private use).

- 10.13 The employee will pay a monthly contribution which is generally fixed for the period of the contract. Contributions will be recalculated if the employee’s mileage assumptions change. See paragraphs 9.6 and 9.7. Any personal contribution will be deducted by monthly instalment from the employee’s salary via payroll.
- 10.14 All charges to the employee are subject to VAT at the rate set by HMRC at the time each deduction is made.
- 10.15 Insurance excess: there will be an excess at the extant rate to be paid by the lease car user in the event of a private use accident claim where this is not recoverable. If the accident occurred on a business journey, the insurance excess will be charged to the Trust. Employees should ensure the insurance excess levels of the Trust are understood prior to entering into the agreement, the excess is set each financial year with the Trust insurer and can be obtained from the Fleet department.

**Corporate: Non-Blue Light User**

- 10.16 The Deputy Director of Operations Support will approve each employee’s choice of car meets the eligibility and criteria set in this policy to ensure a consistent and appropriate standard is maintained. The Deputy Director of Operations Support will

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take into account the public reputation of the Trust when considering if the vehicle is appropriate. The choice is not limited to any single vehicle manufacturer, however, the following restriction applies:

Maximum Policy Restrictions	CO <sup>2</sup> gms/ km
<b>Corporate Non-Blue Light</b>	the level described in Appendix A – CO2 Emissions Table

10.17 The following vehicle types/ models are not permitted.

- Convertible; soft tops, cabriolet or two door vehicles.
- Pick-up type vehicles, e.g. Ford Ranger.
- Vehicles with less than four seats.
- Vans or car derived vans.

10.18 The definition of business mileage as defined by HMRC involves two types of journey:

- Journeys that employees have to make in the performance of their duties.
- Journeys that employees make to or from a place they have to attend in the performance of their duties.

10.19 Business mileage will not include ordinary commuting or private travel. This is defined as the journey that employees make between their home and their permanent or nominated place or places of employment.

10.20 The Benefit in Kind (BIK) charge for company cars will be calculated as an appropriate percentage of the Manufacturer's Recommended Retail Price (MRRP), including any optional extras. The appropriate percentage is linked to the CO<sup>2</sup> emissions of the car. Diesel cars are subject to a surcharge



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determined by HMRC and limited to a maximum %. HMRC's website will provide current bandings of benefit in kind percentages by CO2.

- 10.21 The Benefit in Kind charge is reduced by any contribution the employee makes directly towards the cost of the car associated with the private usage.
- 10.22 An example of how to calculate the taxable benefit for a Corporate: Non-Blue Light lease car user can be requested from Finance department.

### **Operational: Blue Light (Standard & limited private use)**

- 10.23 The Chief Operating Officer will determine which employees are authorised as blue light users. These users will satisfy HMRC requirements noted below. Confirmation of the ability to meet the HMRC taxation requirements is an employee's responsibility which is reassessed annually.
- 10.24 For an employee to have their Benefit in Kind charge assessed under the blue light user scheme, it is necessary to satisfy the following criteria:
- The vehicle and individual user must comply with the conditions set out in this policy which are sought to align with guidance from HMRC.
  - All employees under the blue light user scheme are required to complete an annual check completed by their line manager and authorised by the Chief Operating Officer to confirm the need for their access to this scheme is appropriate. Eligibility must include at least one of the following:
    - Participation in an approved, regular operational On Call rota.
    - A requirement to complete availability for emergency response by signing onto the CAD system for a specific period (for example during daily duty hours, which can be audited and evidenced through CAD reporting). The Trust expects the period to be consistent with the claim

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made, i.e. those claiming blue light user scheme for the full year will be required to demonstrate operational availability/ on call provision for the full year period.

- This agreement will be documented and reviewed annually at the start of the tax year to confirm the on-going need on an individual basis. It will form part of the employee's annual appraisal or performance review process.
- These processes are subject to annual audit.
- Failure to meet the requirements of the annual check and authorisation may result in information being sent to HMRC with incorrect taxation information which could result in a tax liability for the employee.

10.25 An example of how to calculate the taxable benefit for an Operational: Blue Light (Standard & limited private use) lease car user can be requested from Finance department.

10.26 The Trust will be responsible for the specification and installation of all audible and visual emergency warning equipment. Cars will not be marked externally and the warning equipment will be fitted in a way that does not draw attention to it until it is required to be used.

10.27 The definition of business mileage and taxation of those under the blue light user scheme is defined by HMRC. Employees have a personal liability for taxation and the information supplied to HMRC on their behalf under this scheme. For full details of the HMRC requirements employees should refer to the HMRC website.

### **Business mileage:**

10.28 Business mileage will not include commuting or private travel. This is defined as the journey that employees make between their home and their permanent or nominated place or places of employment. There is no exception to this point for On Call under 10.29.

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- 10.29 The Trust will pay business mileage where an employee is On Call as part of an operational On Call rota and has logged onto the CAD. The mileage that is eligible for claiming is only that incurred during the hours of the On Call rota duty for any travel as a direct result of On Call issues. For days the employee is only On Call and not on duty, such as weekends, claim for business mileage is limited to a maximum of 20 miles per duty unless the employee is assigned for a specific task which requires business travel. Commuting mileage is not business mileage.
- 10.30 Blue Light lease car users will be issued with a registration-specific fuel card and arrangements for reimbursement are described in paragraph 9.42 and 9.43.
- 10.31 Blue Light lease car users are required to utilise the Trust's bulk fuel supplies whenever possible and practical for daily usage.

### **Operational: Blue Light (Standard & Specialist) maximum permitted emissions**

- 10.32 The Deputy Director of Operations Support will approve each employee's choice of car to ensure a consistent and appropriate standard is maintained and that the vehicle is fit for emergency response purposes. The choice is not limited to any single vehicle manufacturer; however, the following restrictions apply:

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<b>Maximum Policy Restrictions</b>	<b>CO<sup>2</sup> gms/ km</b>
<b>Operational: Blue Light (Standard)</b>	the level described in Appendix A – CO2 Emissions Table
<b>Specialist Blue Light</b>	the level described in Appendix A – CO2 Emissions Table

10.33 Vehicles approved for emergency response (Blue Light Standard) will generally have the following features:

- All Wheel Drive (AWD) or front wheel drive capability.
- Vehicle with at least 4 doors.
- Large enough/ capable of accommodating emergency equipment safely and securely.
- Capable of seating at least four adults in seats fitted with seat belts.

10.34 Baseline requirements would include:

- A vehicle suitable for blue light responding (covert blue lights, of sufficient size and capability to meet our blue light response need from a driver perspective).
- Able to take the fitment of technology requirements or have those pre specific, such as mobile phone charging and hands free, radio fitment, blue light fitments, equipment chargers for battery based equipment, etc.
- Sufficient secure boot space to accommodate frontline responding equipment, personal PPE & kit, defib, drugs (including secure space for controlled drugs), and personal issue items such as laptops, etc.
- Interior space sufficient to a carry two or more additional staff and all their associated equipment.

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10.35 For the avoidance of doubt, the following vehicle types/models are not permitted.

- Convertible; soft tops; cabriolet or two door vehicle.
- Pick-up type vehicles,

### **Operational: Blue Light (Business and Limited private use)**

10.36 The Government has determined that to ensure the availability of emergency responders blue light vehicles may be driven for commuting and whilst on call on private journeys without attracting personal tax provided other restrictive conditions are met. The Trust has applied these conditions in this policy by reference to the Trust selection of the vehicle specifications such that they are equivalent to the base business use vehicle, and the prohibition of other private use.

10.37 It should be noted that as commuting or these on call miles will not count as business mileage the costs of fuel and lease costs from the application of the contribution model will need to be recouped from the employee. Vehicles could not be used during absences (sickness, maternity or other leave) from work, and can only be driven by Trust employees.

10.38 The consequence of compliance with this policy is that there is no personal tax consequence arising from benefit in kind. As such a job role in the Trust which requires a blue light fitted vehicle which may be required to be taken home to enable on call and weekend duties, can be provided without any compromise to an employee's personal taxes.

10.39 The restriction on the vehicle type and configuration will allow for the cost effective provision of the vehicles and for improvements to vehicles to be redeployed with other uses in the Trust reducing but not eliminating the risk of exposure to termination charges to the individual from changes in role requirements or personnel.

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- 10.40 The Chief Operating Officer will determine where the use of a provided blue light vehicle with business and limited private use appropriate and beneficial to the Trust, based on the criteria listed below:
- The employee requires a vehicle to perform their job function, but does not wish to use their own car as it cannot be used to respond under blue lights, and
  - The employee does not want a lease blue light vehicle with unlimited private use as outlined in section 9, or
  - The employee's annual business mileage exceeds 6,000 miles a year, and the provision of a lease car with private use is not as cost effective; or
  - The Chief Operating Officer determines that there is a requirement which is to the benefit of the Trust.
- 10.41 The choice of make and model will be determined by the Head of Fleet and will be appropriate for role or task and demonstrate value for money. This is foreseen to reflect the base model utilised across the operational responding fleet as pool cars.
- 10.42 Employee contributions towards the cost of the lease may still be required based on the contribution model for blue light vehicles, as the private commuting mileage are not business miles. The Trust contribution model is based on covering the business use element of the base vehicle.
- 10.43 The employee's Director will be responsible for determining where additional vehicle-fitted equipment is a requirement for the vehicle's role. The Head of Fleet will determine the technical specification and approve installation arrangements.
- 10.44 The car is provided for business use only with the limited private use of commuting to permanent place or places of work, and freedom of movement while on call.
- 10.45 All business travel costs are met by the Trust for the business journeys. A fuel card will be kept in the car. Fuel should be supplied via the Trust's bulk fuel arrangements, wherever

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practicable, and commercial fuel purchased only when bulk fuel supply is not available to the user. All mileage and fuel purchases must be recorded and submitted using the Trust approved process.

- 10.46 Monthly mileage returns are required for private commuting and freedom of movement mileage for this to be deducted from the employee's net pay, and the personal charges applied to private miles will be the same as the lease car scheme in line with arrangements noted in 9.42.
- 10.47 A mileage log must be completed for each and every journey undertaken within a Trust provided car to allow for driver identification, for example, where a traffic offence has been committed, and for confirmation that the only private journeys made are commuting and whilst on call. This is a mandatory requirement for this configuration of vehicle provision by the Trust and includes details of private journeys such as when on call duties are performed, these documents will be monitored and audited by the Fleet department.
- 10.48 Blue light vehicles with business use and limited private use will be fitted with a remote mileage capture device to enable the Trust to ensure mileage information is captured monthly on the 1<sup>st</sup> day of the following month. This will provide the Trust with gross monthly mileage data against which returns must be provided on a timely basis to the drivers' line manager for review, check and authorisation who will submit the authorised claims to payroll at [EEAST.Payroll@qehkl.nhs.uk](mailto:EEAST.Payroll@qehkl.nhs.uk) and to finance by [Mileagereturns@eastamb.nhs.uk](mailto:Mileagereturns@eastamb.nhs.uk) .
- 10.49 Details of journeys and mileage travelled must be submitted using the Trust approved process and documentation. Any tax penalties/ interest generated from private mileage not in compliance with this policy will be deducted from the employee's salary in accordance with the Overpayment and Underpayment of Salary/ Errors Policy. Where debt arises with HMRC as a result of non-compliance with this policy this is a matter between the employee and HMRC.



10.50 The definition of business mileage is defined by HMRC and employees hold their own personal liability for taxation and the information supplied to HMRC on their behalf under this scheme. For full details of the HMRC requirements employees should refer to the HMRC website.

10.51 Business mileage:

- Does not include ordinary commuting or private travel. This is defined as the journey that employees make between their home and their permanent or nominated place or places of employment.
- The Trust will allow business mileage where an employee is on call as part of an operational on call rota and has logged onto the CAD. The mileage that is eligible is only that incurred during the hours of the on call rota duty for any travel as a direct result of on call issues. For days the employee is only on call and not on duty, such as weekends, business mileage is limited to a maximum of 20 miles per duty unless the employee is assigned for a specific task which requires business travel.

10.52 Employees under the Blue light Business Use and limited private use scheme are not permitted to utilise their vehicles for any private mileage journeys other than commuting and freedom of movement on call. The vehicle can only be driven by a person employed in the emergency services, as such family members of an employee are not permitted to drive the vehicle. Any unauthorised or inappropriate use of a vehicle under this policy may constitute criminal and/ or disciplinary offences which will be investigated. Additionally it may invalidate the scheme leaving the employee with taxation liabilities. The Trust will consider all appropriate sanctions for such offences.

### **Additional operational considerations**

10.53 It is recognised that for certain operational roles additional vehicle requirements exist which may mean the general vehicle



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requirements and exclusions, such as the requirement to seat four adults or the exclusion of larger capacity vehicles, is in conflict with the requirements of the role. Some of these additional requirements have been identified as:

- Extended medical equipment (such as Critical Care Responders)
  - Additional PPE such as MTA and/or ground kit for HART/NILO managers, rescue & specialist tool kits
  - Requirement for transfer of specialist staff and their associated kit, such as Ambulance Intervention Team staff travelling to MTA incident
  - Additional technology, spare radios, additional phones for resilience, chargers and battery packs, information packs and plans carried by our NILOs
  - Incident command packs and supplies
  - Backup information and supplies for specialist needs/on call arrangements
  - The ability to work in the field in a vehicle and be self-sufficient, i.e. to be able to work from the vehicle with sufficient capacity such as a frontline line Tactical Commander or NILO working and liaising on the frontline of an incident.
- As such the staff member with the agreement and support of the line manager may recommend a blue light vehicle with business and limited private use outside the general requirements, for review and approval by the Chief Operating Officer and Deputy Director of Operations Support as per 8.6 above.

10.54 Members of the limited group of Specialist Operations (as identified by the Deputy Chief Operating Officer for Specialist Operations), are required to have vehicles which are AWD capable on all occasions. No two-wheel drive vehicles are permitted for lease cars within their roles to ensure vehicles are resilient and fully capable for frontline response in all likely environments. As such it is recognised that these staff will likely incur increased lease car costs to meet this requirement. An additional contribution to lease car costs of £1,500 per annum

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will be applied to these staff and an increased emissions threshold of the level described in Appendix A – CO2 Emissions Table will be applied to take account of the all-wheel drive (AWD) requirement. This contribution and emissions threshold will be kept under review by the Deputy Director of Operations Support, Head of Fleet and Deputy Chief Operating Officer for Specialist Operations.

### **Hybrid vehicles**

- 10.55 To support the Trust's sustainability agenda the scheme encourages the choice of hybrid type cars.
- 10.56 For individuals and the Trust the primary consideration for selecting a hybrid should be suitability to the purpose in use for the Trust, HMRC provide taxation advantages to low CO2 emission lease cars, however it should be noted that blue light vehicles achieve none of these tax advantages.
- 10.57 The Trust is under no obligation to provide vehicle charging points as a result of the selection by employees of hybrid vehicles. At present workplace charging is prohibited for personal lease vehicles. The Trust intention is to develop this network of support, in the meantime it is the individuals' responsibility to provide charge for their vehicles.

### **Fully electric vehicles**

- 10.58 Fully electric vehicles are available as personal lease vehicles. However due to the limitations of Trust charging capability the individual must be able to assure their manager they have capability to recharge their vehicle and that the vehicle range is suitable for the requirements of their role..
- 10.59 The Trust is under no obligation to provide vehicle charging points as a result of the selection by employees of fully electric vehicles. At present workplace charging is prohibited for personal lease vehicles. The Trust intention is to develop this network of support, in the meantime it is the individuals' responsibility to provide charge for their vehicles.

10.60 For individuals and the Trust the primary consideration for selecting a fully electric vehicle must be suitability to the purpose in use for the Trust, HMRC provide taxation advantages to electric lease cars, however it should be noted that blue light vehicles achieve none of these tax advantages.

## **11 Trust Provided Vehicle (Business Use Only Pool car) – Assigned to Department/ Location**

11.1 The use of a pool car can provide a cost benefit to the Trust, where there is a group of employees, within a business unit, who individually do not meet the criteria for one of the other options contained within this policy but collectively have a requirement for business travel.

11.2 A pool car is defined as a vehicle which is available for use by more than one person and which cannot be taken home overnight.

11.3 The appropriate Director will approve all pool cars used within their area of responsibility in the Trust based on a business appraisal of their cost benefit to the Trust and continual monitoring of the car's utilisation and cost. Directors will inform the Head of Fleet of their business needs.

11.4 A mileage log is to be completed for each and every journey undertaken within a Trust provided car to allow for driver identification, for example, where a traffic offence has been committed. These documents will be monitored and audited by the Fleet Department.

11.5 All cars provided for business use purposes only will be fitted with Telematics lite to provide mileage and usage information to the Trust. A GPS tracking device to enable the Trust to have access to the vehicle when required. As a Trust vehicle redeployment can occur following review of utilisation and

compliance with this policy.

- 11.6 The car is provided for business use only and all costs are met by the Trust for the business journeys. A fuel card will be kept in the car. Fuel should be supplied via the Trust's bulk fuel arrangements, wherever practicable, and commercial fuel purchased only when bulk fuel supply is not available to the user. All mileage and fuel purchases have to be recorded on the appropriate form, signed by both user and line manager and submitted on a monthly basis.
- 11.7 Employees under the Business Use Only (Pool scheme) are not permitted to utilise the vehicles for any private mileage journeys. Any unauthorised or inappropriate use of a vehicle under the Business Use only (Pool scheme) may constitute criminal and/ or disciplinary offences which will be investigated. Additionally it may invalidate the scheme leaving the employee with taxation liabilities. The Trust will consider all appropriate sanctions for such offences.

## **12 Short Term Hire Vehicle**

- 12.1 The use of a short term hire car can provide a cost benefit to the Trust where there is a travel requirement which is known in advance to enable the hire company to deliver a car to the employee's place of work in time for the intended journey.
- 12.2 The short term hire facility can be particularly useful for employees who do not have a regular business travel requirement but irregularly need to attend training courses or presentations.
- 12.3 The short term hire car is available for business use only and cannot be taken home overnight.
- 12.4 Short term hire cars will be ordered through the Fleet Department to enable consistent purchasing practice throughout the Trust and to monitor the use and overall costs.

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- 12.5 The car is provided for business use only and all costs are met by the Trust for the business journeys. A fuel card will be kept in the car. Fuel should be supplied via the Trust's bulk fuel arrangements, wherever practicable, and commercial fuel purchased only when bulk fuel supply is not available to the user. All mileage and fuel purchases have to be recorded on the appropriate form, signed by both user and line manager and submitted on a monthly basis. It is particularly important to ensure that short term hire vehicles are refuelled prior to return to the hire company to avoid expensive charges.
- 12.6 The provision of fuel will be via a Trust fuel card which requires accurate documentation using Trust procedures. It is particularly important to ensure that the short term hire car is refuelled prior to return to the hire company to avoid expensive end of hire costs.
- 12.7 If a short term hire vehicle is used by an employee to cover the use of their lease car which may be unavailable through accident/ repair, the lease user should fuel the short term hired vehicle and claim mileage reimbursement in the same way as described in 9.42.

### **13 Calculation of Mileage to be Reimbursed**

- 13.1 Employees will be reimbursed for miles travelled in the performance of their duties which are in excess of the home to agreed work base return journey. Employees should ensure postcodes are noted against each journey when claiming mileage.
- 13.2 Normally, the miles eligible for reimbursement are those travelled from the agreed work base and back. However, when the journey being reimbursed starts at a location other than the agreed work base, for example, home, the mileage eligible for reimbursement will be as set out in the example in Table 4 below.

**Table 4 – Eligible mileage Eligible mileage – illustrative example**

In this example the distance from the employee’s home to the agreed base is 15 miles		
<b>Journey (outward)</b>	<b>Distance</b>	<b>Private miles</b>
Home to base	15 miles	15 miles
Home to first call	Less than 15 miles	All miles will be deemed to be
Home to first call	More than 15 miles	15 miles will be classified as private
<b>Journey (return)</b>		
Last call to base	Business mileage ends at base	Nil
Last call to home	Less than 15 miles	All miles will be deemed to be
Last call to home	More than 15 miles	15 miles will be classified as private

- 13.3 Mileages to be claimed between Trust premises, where not shown in locally available mileage matrices, should be via the shortest practical route.
- 13.4 In the unusual circumstance that an employees is based at home for mileage purposes, mileage shall be paid the Standard Rate or Reserve Rate as appropriate for all journeys by the most direct route, except where an alternative route is demonstrably more expedient e.g. in terms of time and/or safety.
- 13.5 Emergency response blue light user employees; private mileage is calculated as mileage from home to agreed work-base journey. See Table 4 above.

**Process for Claiming Travel Expenses**

- 13.6 All claims for travel, mileage and expenses must be made by completing the appropriate Trust Claim form. All travel and mileage claims must show the full details of the journey undertaken and reference the postcodes of all sites visited. All claims for travel and expenses must be accompanied by relevant receipts. If there are no receipts the expense will not be authorised or reimbursed, unless there is good reason for the receipt not being available. This should be noted on the claim form and signed by the authorising manager.
- 13.7 All claims should be made on a monthly basis and no later than three months after the expense has been incurred. Any claim 'older' than three months will not be authorised unless in exceptional circumstances i.e. staff member being unable to submit the claims due to being incapacitated. An immediate deduction from employee's net pay will occur for any costs incurred on a fuel card not supported by mileage claims.
- 13.8 All claims for travel and expenses must be reviewed and authorised by the employee's line manager or other authorised signatory.
- 13.9 Failure to provide information in line with this policy may result in incorrect or incomplete records and incorrect information being reported to HMRC.
- 13.10 Failure to comply with this policy and its procedures may result in action being taken in accordance with the Trusts Disciplinary Policy and/ or in accordance with Anti-Fraud & Bribery Policy, if appropriate.

**14 Data protection and confidentiality**

- 14.1 Communication between manager and employee regarding the cause of sickness absence and sickness records are classified as "sensitive data" under the Data Protection Act 2018 and will

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be maintained in accordance with the relevant requirements.

- 14.2 All records should be kept by all parties in accordance with the Data Protection Act 2018. The Data Protection Act gives individuals the right to request and have access to certain personal data.

### **15 Policy Review**

- 15.1 This policy will be reviewed on a three yearly basis or amended in the light of new employment legislation and/ or relevant case law or HMRC guidance.



## Appendix A – CO2 Emissions Table

This table is updated as required to meet the changing Emission Legislation and Trust Sustainability targets, and uses the current measures as defined by HMRC and UN ECE Regulations. The 'combined' value is used as the most representative of vehicle emissions.

<b>Role</b>	<b>CO2 upper limit</b>
Non-Blue Light Lease	133 gms/km
Blue Light Leaae	169 gms/km
Specialist (	203 gms/km

\*Last updated 14 October 2020

## Appendix B - Equality Impact Assessment

EIA Cover Sheet																			
Name of process/policy	Business Travel Policy																		
Is the process new or existing? If existing, state policy reference number	Existing Policy V5.6																		
Person responsible for process/policy	HR																		
Directorate and department/section	HR/Workforce Directorate																		
Name of assessment lead or EIA assessment team members	EqIA Panel Members																		
Has consultation taken place?  Was consultation internal or external? (please state below):	Internal Consultation.  This policy has been written in partnership by management and staff side.																		
The assessment is being made on:	<table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="padding: 2px;">Guidelines</td> <td style="width: 50px;"></td> </tr> <tr> <td style="padding: 2px;">Written policy involving staff and patients</td> <td style="text-align: center; vertical-align: middle;">X</td> </tr> <tr> <td style="padding: 2px;">Strategy</td> <td></td> </tr> <tr> <td style="padding: 2px;">Changes in practice</td> <td></td> </tr> <tr> <td style="padding: 2px;">Department changes</td> <td></td> </tr> <tr> <td style="padding: 2px;">Project plan</td> <td></td> </tr> <tr> <td style="padding: 2px;">Action plan</td> <td></td> </tr> <tr> <td colspan="2" style="padding: 2px;">Other (please state)</td> </tr> <tr> <td colspan="2" style="padding: 2px;">Training programme.</td> </tr> </tbody> </table>	Guidelines		Written policy involving staff and patients	X	Strategy		Changes in practice		Department changes		Project plan		Action plan		Other (please state)		Training programme.	
Guidelines																			
Written policy involving staff and patients	X																		
Strategy																			
Changes in practice																			
Department changes																			
Project plan																			
Action plan																			
Other (please state)																			
Training programme.																			

**Equality Analysis**

What is the aim of the policy/procedure/practice/event?

The policy outlines the Business Travel Policy for the East of England Ambulance Service NHS Trust (the Trust). It covers travel reimbursement, reimbursement of expenses and the Trust’s Lease Car Policy

The Trust operates across a large geographical area and therefore has a requirement to provide mechanisms to support those of its employees who need to be mobile as part of the terms and conditions of their employment or as part of their job function.

Who does the policy/procedure/practice/event impact on?

<b>Race</b>	x	<b>Religion/belief</b>	x	<b>Marriage/Civil Partnership</b>	x
<b>Sex</b>	x	<b>Disability</b>	x	<b>Sexual orientation</b>	x
<b>Age</b>	x	<b>Gender re-assignment</b>	x	<b>Pregnancy/maternity</b>	x

Who is responsible for monitoring the policy/procedure/practice/event? HR and Finance Directorates

What information is currently available on the impact of this policy/procedure/practice/event?

This policy is linked to the following policies:  
 Overpayment and Underpayment of Salary/Errors Policy  
 Employment Break Policy  
 Maternity Leave Policy  
 Disciplinary Policy (Managing Conduct and Performance)  
 Driving Licence Policy, Anti-Fraud & Bribery Policy

Do you need more guidance before you can make an assessment about this policy/procedure/ practice/event? No

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Do you have any examples that show that this policy/procedure/practice/event is having a positive impact on any of the following protected characteristics? Yes/No, If yes please provide evidence/examples:

<b>Race</b>	<input type="checkbox"/>	<b>Religion/belief</b>	<input type="checkbox"/>	<b>Marriage/Civil Partnership</b>	<input type="checkbox"/>
<b>Sex</b>	<input type="checkbox"/>	<b>Disability</b>	<input type="checkbox"/>	<b>Sexual orientation</b>	<input type="checkbox"/>
<b>Age</b>	<input type="checkbox"/>	<b>Gender re-assignment</b>	<input type="checkbox"/>	<b>Pregnancy/maternity</b>	<input type="checkbox"/>

Please provide evidence:

This policy applies to all employees working at all levels and bands/ grades for the Trust (whether permanent or fixed term) who are required to travel as part of their normal employment with the Trust.

All employees are entitled to access to this policy which is located in the HR Policies and procedures folders and/ or on the Trust's intranet. However, if required this policy can be made available in other formats.

Are there any concerns that this policy/procedure/practice/event could have a negative impact on any of the following characteristics? Yes/No, if so please provide evidence/examples:

<b>Race</b>	<input type="checkbox"/>	<b>Religion/belief</b>	<input type="checkbox"/>	<b>Marriage/Civil Partnership</b>	<input type="checkbox"/>
<b>Sex</b>	<input type="checkbox"/>	<b>Disability</b>	<input type="checkbox"/>	<b>Sexual orientation</b>	<input type="checkbox"/>
<b>Age</b>	<input type="checkbox"/>	<b>Gender re-assignment</b>	<input type="checkbox"/>	<b>Pregnancy/maternity</b>	<input type="checkbox"/>

Please provide evidence:

No negative impact identified.

**Action Plan/Plans - SMART**

Specific

Measurable

Achievable

Relevant

Time Limited

**Evaluation Monitoring Plan/how will this be monitored?**

Who

How

By

Reported to