

# ULSTER UNIVERSITY

## **BASE TRANSFER MILEAGE PAYMENT POLICY**

### **Policy Statement:**

This Policy provides guidance as to circumstances when it is and is not appropriate to claim base transfer mileage. It is also designed to provide protection for staff members and the organisation on those occasions when such mileage is claimed and paid, in an accountable and transparent way. The Policy is aimed at all levels of the organisation and applies to all full-time and part-time staff.

### **What is a base transfer?**

An employee's base is their permanent place of work. That is the campus where their office is located, or their primary role is performed. Where a school, faculty or department moves location, from one campus to another, the employees affected by the move are said to have transferred base.

Where management wish staff to transfer base the University's relocation scheme should be offered to the staff affected. In cases where staff do not wish to relocate the University has reached agreement with the unions, such that mileage is payable at full staff mileage rates for **two** years.

As this mileage reimbursement is for what HMRC deem "normal commuting", there is a requirement to tax and NIC the payment at source. Accordingly, all base transfer mileage claims are processed via the monthly payroll and paid to employees net.

### **What can be claimed?**

An employee who is base transferred is entitled to claim the additional mileage travelled as a result of the move. For example, if the original campus base was Coleraine and the normal commute from home to Coleraine was 10 miles round trip, and as a result of a restructuring the employee's post moved to Jordanstown, and the normal commute is now 110 miles round trip, the employee is entitled to claim 100 miles only.

Under the University's redeployment policy, employees who transfer base under the redeployment scheme are also entitled to payment of base transfer mileage.

Should an employee choose to travel by public transport, (bus or train), he/she is entitled to reclaim the cost of the travel. Again, this payment will be taxed and NIC'd at source, and re-paid to the employee via the payroll.

## **Who cannot claim?**

If an employee requests a transfer of base, there is no entitlement to claim base transfer mileage. In addition, where the "new" commute is shorter than the original commute, there is no mileage payable.

## **How to claim?**

### ***Manual Claim Form***

A manual claim form has been devised, which employees should complete on a **monthly basis**. The form should clearly show the additional mileage claimed and the rate per mile claimed. The form should be counter-signed by the Line Manager and forwarded to the Payroll Office for payment in the next salary run.

A claim form can be downloaded at

<https://www.ulster.ac.uk/finance/staff/files/financialaccounting/Base-Transfer-Mileage-Claim-Form.docx>

### ***Online Mileage System***

Claiming standard mileage via the online mileage system is available via the University portal in the People XD Expenses Module.

## **Temporary relocations/Secondments:**

Temporary relocations or secondments are covered by HMRC rules relating to temporary appointments for clearly defined periods of time. Any arrangement needs to be discussed with the Chief Strategy and Finance Officer and the Chief People Officer.