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| Report To: | Policy & Resources Committee | Date: | 24 March 2015 |
| Report By: | Head of Organisational Development, Human Resources & Communications | Report No: | HR/43/15/AW |
| Contact Officer: | Steven McNab | Contact No: | Ext 2015 |
| Subject: | Mileage Allowance Payments (MAPs) for Teachers | | |

1.0 PURPOSE

- 1.1 The purpose of this report is to change teachers' mileage allowance rates to reflect the rates promoted by the HMRC which apply to all other employees.

2.0 SUMMARY

- 2.1 Mileage Allowance Payments (MAPs) are payments made to an employee for expenses related to the use of their own vehicle for business travel. Two types of journey constitute business travel:
1. Journeys that form part of an employee's employment duties
 2. Journeys that relate to an employee's attendance at a temporary workplace
- 2.2 The introduction of the HMRC rate for teachers brings all employee groups into line with the HMRC rate, which is widely used in both the public and the private sector, is designed as not for profit and is widely accepted as representing best practice.
- 2.3 Teachers' conditions of service are contained in the Scottish Negotiating Committee for Teachers (SNCT) Handbook. The SNCT allows certain devolved matters to be negotiated at local level through Local Negotiating Committees for Teachers (LNCTs). One such devolved matter is Car Allowances.

3.0 RECOMMENDATIONS

- 3.1 It is recommended that the Policy and Resources Committee approve that mileage claims for teachers be paid at approved HMRC rates with effect from 1st April 2015 at the current rates of 45p per mile for the first 10,000 miles and 25p per mile after 10,000 miles.

Steven McNab
Head of Organisational Development,
Human Resources and Communications

4.0 BACKGROUND

4.1 Mileage Allowance Payments (MAPs) are payments made to an employee for expenses related to the use of their own vehicle for business travel. Two types of journey constitute business travel:

1. Journeys that form part of an employee's employment duties
2. Journeys that relate to an employee's attendance at a temporary workplace

4.2 The following mileage allowance rates are currently applied:

Scottish Joint Council:

first 10,000 miles @ 45p (increased from 40p in April 2011)
after 10,000 miles @ 25p per mile (increased from 20p in April 2011)

(HMRC rates first introduced in August 2008)

Teachers:

first 1,000 miles @ 53.65p per mile
next 7500 miles @ 43.65p per mile
after 8500 miles @ 12.6p per mile
Mainly claimed by Heads and Depute Heads

Parents Evening and School Board Events 26.6p per mile (returning from home for school or parents evenings)

Home to Work mileage 22.3p per mile

Teachers' conditions of service are contained in the Scottish Negotiating Committee for Teachers (SNCT) Handbook. The SNCT allows certain devolved matters to be negotiated at local level through Local Negotiating Committees for Teachers (LNCTs). One such devolved matter is Car Allowances.

4.3 The Council aspire to have as many terms and conditions as possible applicable to all employee groups – this report satisfies this remit. The introduction of the HMRC rate for teachers brings all employee groups into line with the HMRC rate, which is widely used in both the public and the private sector, is designed as not for profit and is widely accepted as representing best practice.

5.0 PROPOSALS

5.1 It is proposed to use HMRC rates per mile for teachers mileage travel claims from 1 April 2015 at the current HMRC rates of 45p per mile for the first 10,000 miles and 25p per mile after 10,000 miles.

6.0 IMPLICATIONS

Finance

6.1 The Council spends approximately £34,500 per year on teachers' mileage claims. Based on current mileage levels the introduction of the HMRC should deliver a small saving of approximately £2,000 per year.

Financial Implications:

One off Costs

| Cost Centre | Budget Heading | Budget Years | Proposed Spend this Report £000 | Virement From | Other Comments |
|-------------|----------------|--------------|------------------------------------|---------------|----------------|
| N/A | | | | | |

Annually Recurring Costs/ (Savings)

| Cost Centre | Budget Heading | With Effect from | Annual Net Impact £000 | Virement From (If Applicable) | Other Comments |
|-------------|----------------|------------------|---------------------------|-------------------------------|----------------|
| N/A | | 01/04/15 | (£2,000) | | |

Legal

6.2 Not applicable.

Human Resources

6.3 Human Resource issues are dealt within the report.

Equalities

6.4 Has an Equality Impact Assessment been carried out?

YES (see attached appendix)

NO - This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy. Therefore, no Equality Impact Assessment is required as this change would apply to all employees.

Repopulation

6.5 Not applicable.

7.0 CONSULTATIONS

7.1 Consultation has taken place with the teaching trades unions in respect of these proposals and the teaching unions are supportive of the change from 1 April 2015.

8.0 LIST OF BACKGROUND PAPERS

8.1 n/a.