

# Key Portfolio Expense Guide



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## GLOSSARY

- **Client site** – The site at which you are working.
- **Expense claim** – Work-related expenses which can be treated as tax and National Insurance free amounts.
- **Expense sample** – Periodic sampling of supporting evidence for expenses which do not require submission of supporting evidence with the claim.
- **Meal** – A meal is defined by HMRC as food with a drink.
- **Mileage** – Travel by private vehicle to and from client site.
- **Period end date** – This corresponds with your pay frequency e.g. weekly, fortnightly. Expenses should be submitted at the end of your period worked.
- **Scale rate payment** – Fixed amounts for specific meal expenses.
- **Site-based worker** – One who works at a succession of temporary sites and is therefore entitled to tax relief on work-related expenses.
- **Subsistence** – Meals purchased during the working day.
- **Supporting evidence** – Evidence to show that a cost has been incurred. This will be the original receipt unless otherwise indicated.
- **Tax allowable** – Tax and National Insurance free.

## RESOURCES & USEFUL LINKS

The following resources will provide you with useful information relating to your employment with Key Portfolio:

- Key Portfolio Literature Downloads: [www.mykeypay.com/page/literature](http://www.mykeypay.com/page/literature)

This link will take you to the following resources:

- ♦ **Expense Guide** – For the most up-to-date version of this document, always refer to our website
- ♦ **Product Guide**
- ♦ **Expense Form**
- ♦ **Expense Voucher template**
- ♦ **Mileage Log template**
- Key Portfolio Frequently Asked Questions: [www.mykeypay.com/page/your-questions-answered](http://www.mykeypay.com/page/your-questions-answered)
- HMRC is the UK's customs and tax department. For details on scale rate payments for expenses visit their website: [www.hmrc.gov.uk/briefs/income-tax/brief2409.htm](http://www.hmrc.gov.uk/briefs/income-tax/brief2409.htm)

# Section 1: Introduction

As a temporary worker employed by Key Portfolio, you can claim work-related expenses for which you would usually be out-of-pocket. The expenses you submit to Key are processed with your pay as tax and National Insurance free amounts.

It is important to understand the rules that govern these expenses. This guide is therefore designed to make you aware of the expenses that you may be able to treat as tax allowable and allow you to ensure that you satisfy the qualification criteria for claiming these expenses.

Additional information on your employment with Key can be found in our Frequently Asked Questions and our Product Guide, both available on our website at [www.mykeypay.com](http://www.mykeypay.com). Should you have any further queries, we are here to help and you can contact our Employee Care Team using the details provided at the back of this guide.

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## EXPENSE CRITERIA

**In order for an expense to be treated as tax allowable, it must be incurred wholly, exclusively and necessarily in the performance of your duties.**

**This phrase can be broken down into five criteria:**

- Incurring:** the expense was actually incurred; money must have been spent
- Wholly:** the whole of the expense was incurred for work-related purposes
- Exclusively:** the expense was only incurred because of the duties of employment
- Necessarily:** the expense had to be incurred because of the assignment
- Your Duties:** the expense was incurred in carrying out the duties of the assignment

Expenses that meet these criteria can be treated as tax and National Insurance free amounts.

**Whilst the facility to claim expenses is a welcome benefit, Key advises caution against illegitimate claims. Key Portfolio is extremely experienced in policing expenses and therefore advises you to ensure that any claims you make are reasonable, bona fide and adhere to the rules detailed in this guide. Key Portfolio reserves the right to disallow any expense claims.**

## SUPPORTING EVIDENCE FOR EXPENSE CLAIMS

In almost every instance, any expense you claim requires that supporting evidence (e.g. an original receipt) be obtained to show that a cost has been incurred.

For some expenses, this evidence must be submitted to us with your claim. For other expenses, evidence should be retained by you as we may request sight of this in the future as part of our expense sampling process.\*

To make it easier to identify if evidence should be retained by you, or if it is required at the time of the claim, the following icons will be used throughout the guide:



### SUBMISSION OF EVIDENCE NOT REQUIRED WITH CLAIM

This icon denotes the expenses which **DO NOT** require the submission of supporting evidence with your claim.



### SUBMISSION OF EVIDENCE IS REQUIRED WITH CLAIM

This icon denotes the expenses which **DO** require the submission of supporting evidence with your claim. In most cases this will be an original receipt unless otherwise stated.

### \*Expense Sampling Process

In accordance with HMRC best practice to ensure that claims are legitimate, Key periodically selects a random sample of employees and requests evidence for certain expenses claimed in a set period. The expenses sampled are those which did not require the submission of supporting evidence at the time of the claim. Therefore you must ensure you retain evidence at the time the expense is incurred and make that available to Key, if and when requested to do so.

It is important you read and understand our guidance on expense sampling. Please see [Section 3](#) for more details.

For more information on expenses and the supporting evidence required, please refer to HMRC's website at [www.hmrc.gov.uk/briefs/income-tax/brief2409.htm](http://www.hmrc.gov.uk/briefs/income-tax/brief2409.htm).

## Section 2: Tax Allowable Expense Categories

To help you identify which expenses you may be entitled to claim as tax allowable, we have divided them into the following four categories:


1. Expenses that can be claimed by all workers
2. Expenses that can be claimed by site-based workers
3. Expenses that can be claimed by any worker required to stay away from home for work purposes
4. Expenses that can be claimed by Non-UK Nationals

Depending on your circumstances, it is probable that you will qualify to claim expenses in more than one category. Therefore please familiarise yourself with each expense category to ascertain all the expenses you may benefit by claiming.

If you fail to meet the criteria to claim an expense under a particular category, you may qualify to claim it under a different expense category.

Whilst this section is comprehensive, it is not exhaustive. In the event you expect to incur expenditure on any items not included in this guide and you think they may be tax allowable, contact us to discuss your potential claim.



**REMEMBER:** Where this  icon appears, supporting evidence is required to be submitted with the claim and unless otherwise stated, the evidence required is an **original** receipt.

## 1. Expenses that can be claimed by all workers

Providing you meet the necessary criteria, you are entitled to claim the expenses in this category.

### SCALE RATE SUBSISTENCE (MEALS)

#### Irregular working patterns

From time to time the requirements of your assignment might dictate that you leave home earlier than usual or return home later than normal. On these occasions, you may incur additional subsistence costs because of these extended working/travelling hours. You may then claim the following fixed amounts, known as scale rate payments, provided you satisfy the stated criteria:



#### **Breakfast Rate**

You may claim a scale rate payment of £5.00 per day when you leave home earlier than usual and before 6:00am and you incur a cost on breakfast purchased and consumed away from your home.\*



#### **Late Evening Meal Rate**

You may claim a scale rate payment of £15.00 per day when your working day finishes later than usual and after 8:00pm and you incur a cost on a meal purchased and consumed away from your home.\*

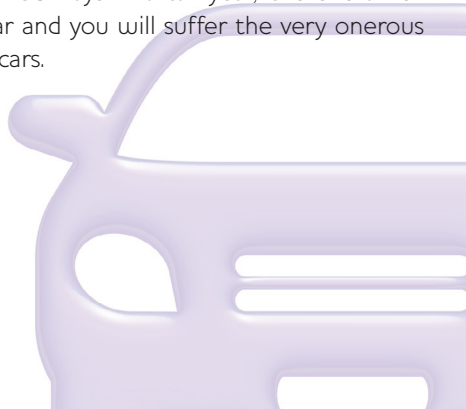
\*Groceries/packed lunches cannot be treated as tax allowable.

### TRAVEL



#### **Car Hire**

The cost of car hire can be treated as tax allowable provided it is for work-related use and claims are made for working days only. No mileage allowances can be claimed whilst claiming the cost of a hire car. However, fuel costs for the work-related use of the hire car may be claimed on production of receipts. Should a hire car be available to you for more than 30 days in a tax year, there is a risk that HMRC will treat this as a company car and you will suffer the very onerous benefit-in-kind charge levied on company cars.



## MISCELLANEOUS EXPENSES

Due to the variable circumstances in which the expenses in this section can be claimed, we may in some cases require additional information from you before we can process these claims.



### Telephone

You are entitled to treat the costs of any work-related telephone calls as tax allowable. An itemised bill must be provided with the relevant call charges clearly highlighted. HMRC does not recognise Pay As You Go mobile phones for work use and therefore no claims can be made for Pay As You Go calls.



### Postage, Faxing & Photocopying

Assignment-related expenditure for these costs may be treated as tax allowable.



### Stationery

Stationery costs i.e. notebooks and pens etc may be treated as tax allowable. Education sector workers should note that the costs of classroom materials which meet the expense criteria and are not provided by the school can also be claimed.



### Books & Journals

Whilst books and journals can be treated as allowable, they will not be considered so if they are also for personal use.



### Training Courses

Training courses are allowable if the course provides an extension of existing knowledge and not a completely new skill. Provided that the course is tax allowable, then expenses connected with attending the training course are also allowable. Please check with us in the first instance as issues such as location may change the status of the expense.



### Subscriptions

Subscriptions to organisations are allowable if they satisfy two criteria:

- ◆ The organisation appears on the HMRC list of permitted subscriptions. (Details can be found on HMRC's website: [www.hmrc.gov.uk/list3/list3.htm](http://www.hmrc.gov.uk/list3/list3.htm))

AND

- ◆ Membership is a requirement of your occupation.

## 2. Expenses that can be claimed by site-based workers

In order to claim the expenses in this category, you must have been qualified by us as a site-based worker. This qualification will have been covered as part of your application process with us. Your status as a site-based worker will be verified on an on-going basis throughout your employment with Key to enable you to continue to claim these expenses where applicable. If you are unsure of your site-based status, please contact our Employee Care Team.

### SCALE RATE SUBSISTENCE (MEALS)



#### Five Hour Meal Rate

You may claim a scale rate payment of £5.00 per day to cover the cost of food and drink if you are away from home for five hours and incur the cost of a meal.\*



#### Ten Hour Meal Rate

You may claim a scale rate payment of £10.00 per day to cover the cost of food and drink if you are away from home for ten hours and incur the cost of a meal or meals.\*

**You may only claim either a Five Hour or Ten Hour Meal Rate each day. You cannot claim both of these expenses for the same day.**

\*Groceries/packed lunches cannot be treated as tax allowable.

### TRAVEL



#### Mileage

If you use a private vehicle to travel between your home and client site, you are entitled to claim a mileage allowance in accordance with HMRC approved mileage rates as shown below:

Vehicle	First 10,000 Miles in Tax Year	Over & Above 10,000 Miles
Car/Van	45p per mile	25p per mile
Motorcycle/Scooter	24p per mile	24p per mile
Bicycle	20p per mile	20p per mile

HMRC only allows for the rounding up of mileage claims to the nearest mile. For more information visit [www.hmrc.gov.uk/rates/travel.htm](http://www.hmrc.gov.uk/rates/travel.htm).

HMRC requires you to maintain a Mileage Log of all the work-related mileage for which you submit an expense claim to Key. Please do not send this to Key unless you are selected to participate in an expense sample. For more details please see **Section 3**. Visit [www.mykeypay.com/page/literature](http://www.mykeypay.com/page/literature) to download a Mileage Log template. There is no need to retain fuel receipts to support mileage claims.



### Public Transport

You are entitled to claim the cost of public transport to and from your client site. These claims must be supported by the original receipt or ticket.

When claiming Oyster Card expenses, send us a detailed receipt/Oyster Card printout showing the journeys made and the costs. Obtain a copy from Oyster Card online or from tellers at stations. For more information see our website.



### Taxis

Assignment-related costs incurred for taxis can be treated as tax allowable.



### Parking

You may claim the work-related parking costs that you incur. Where original receipts are not available, the ticket or a written record of parking location, date and cost will be accepted as evidence of expenditure.



**Please Note:** If you become aware that your current assignment will be your last, no further site-based expenses can be claimed. This becomes effective as soon as you know the assignment will be your final assignment as an employee of Key Portfolio. Where applicable, please notify us of this as soon as possible. You may still qualify to claim expenses under the other categories.

If you will be based at only one site throughout your contracting career or expect to remain at a single site for more than 24 months, you may not claim any site-based expenses for work at that site.

### 3. Expenses that can be claimed by any worker required to stay away from home for work purposes

If the duties of your assignment require you to stay away from home overnight, you may treat the expenses in this category as tax allowable.

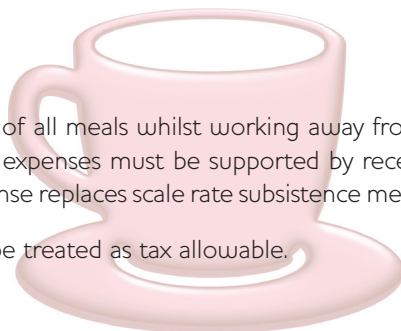
#### MEALS



##### Overnight Meal Subsistence

You may treat the reasonable costs of all meals whilst working away from home on business as tax allowable. These expenses must be supported by receipts and costs must be reasonable.\* This expense replaces scale rate subsistence meal claims.

\*Groceries/packed lunches cannot be treated as tax allowable.



#### TRAVEL



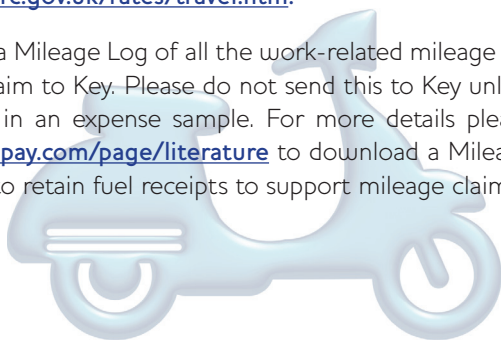
##### Mileage

If you use a private vehicle whilst working away from home on business, you are entitled to claim a mileage allowance in accordance with HMRC approved mileage rates as shown below:

Vehicle	First 10,000 Miles in Tax Year	Over & Above 10,000 Miles
Car/Van	45p per mile	25p per mile
Motorcycle/Scooter	24p per mile	24p per mile
Bicycle	20p per mile	20p per mile

HMRC only allows for the rounding up of mileage claims to the nearest mile. For more information visit [www.hmrc.gov.uk/rates/travel.htm](http://www.hmrc.gov.uk/rates/travel.htm).

HMRC requires you to maintain a Mileage Log of all the work-related mileage for which you submit an expense claim to Key. Please do not send this to Key unless you are selected to participate in an expense sample. For more details please see [Section 3](#). Visit [www.mykeypay.com/page/literature](http://www.mykeypay.com/page/literature) to download a Mileage Log template. There is no need to retain fuel receipts to support mileage claims.





### Public Transport

You are entitled to claim the cost of public transport whilst working away from home for work purposes. These claims must be supported by the original receipt or ticket.

When claiming Oyster Card expenses, send us a detailed receipt/Oyster Card printout showing the journeys made and the costs. Obtain a copy from Oyster Card online or from tellers at stations. For more information see our website.



### Taxis

Assignment-related costs incurred for taxis can be treated as tax allowable.



### Parking

You may claim the work-related parking costs that you incur. Where original receipts are not available, the ticket or a written record of parking location, date and cost will be accepted as evidence of expenditure.

## ACCOMMODATION AND ASSOCIATED EXPENSES



### Hotels, B&Bs & Rent

The cost of hotels, B&Bs & rent can be treated as tax allowable provided that you maintain and continue to pay for a main residence elsewhere in the UK. If you are claiming rent, your initial accommodation expense claim must be accompanied by your rental agreement. You are not required to provide rental receipts with any further accommodation claims for that address, unless the dates on your rental agreement expire in which case Key would require evidence the rental is on-going. However, you must insert the relevant amount on your Expense Form each time you want to claim this expense (see **Section 3** for more details). If you return to your main residence at the weekend, the whole of the rental cost is allowable. Otherwise, you can only claim for days worked.



### Utility Bills

If you qualify to claim accommodation, associated utility costs can also be treated as tax allowable. Council tax, gas and electricity bills can be claimed, however expenses for water rates cannot. Please submit a receipt or a copy of your utility bill as supporting evidence of this expense.

- **Incidental Overnight Expenses**

You may claim £5.00 per night for incidental expenses such as laundry, telephone calls, newspapers, etc. Ensure you do not claim more than this amount accidentally, e.g. if you claim £5.00 and then have a newspaper on your hotel bill, taking you over the limit, and as a result the whole amount becomes taxable. There is no need to obtain supporting evidence as this expense is paid at a set rate.

## 4. Expenses that can be claimed by Non-UK Nationals

In addition to the other expense categories, Non-UK Nationals coming to the UK to work are allowed to treat additional expenses as tax allowable. If you are a Non-UK National, you should have registered with Key prior to leaving your home country. However, if circumstances prevented you from doing so, please call us as soon as you arrive to verify if you should be eligible to claim these additional expenses.

To potentially qualify to claim these expenses, Non-UK Nationals coming to the UK to work must meet one of the following criteria:

- ♦ The Non-UK National was not resident in the UK in either of the two tax years preceding the tax year in which the date of arrival falls. The UK tax year spans 6th April to 5th April.

OR

- ♦ The Non-UK National was not in the UK for any reason, at any time in the two years ending on the day immediately preceding the date of arrival.

If you are a Non-UK National and you fulfil either of the two requirements above, you may be able to treat travel expenses as allowable for a maximum period of five years from your date of arrival in the UK. You may also be able to treat accommodation and subsistence expenses as allowable for a maximum period of two years from your date of arrival.

### MEALS



#### Overnight Meal Subsistence

You may treat the reasonable costs of all meals whilst working away from home on business as tax allowable. These expenses must be supported by receipts and costs must be reasonable.\* This expense replaces scale rate subsistence meal claims.

\*Groceries/packed lunches cannot be treated as tax allowable.



## TRAVEL

This covers the costs you incur getting to and from the UK for work.



### International Travel

The full cost of journeys from the country where you usually live to the place where you are working in the UK and back home after carrying out your duties can be treated as tax allowable if the qualifying criteria are satisfied. There is no limit to the number of journeys for which you can gain tax relief. Where receipts are not available, travel tickets must be submitted.



### International Travel for Family Members

If your work keeps you in the UK for 60 days or more, the cost of a spouse and children travelling from their home to visit or accompany you to the place where you are working in the UK and their return journey is allowable if the qualifying criteria are satisfied. However, you can only gain tax relief for up to two return journeys in each tax year for your spouse and/or children. Where receipts are not available, travel tickets must be submitted.

## ACCOMMODATION AND ASSOCIATED EXPENSES



### UK Accommodation

The cost of hotels, B&Bs & rent can be treated as tax allowable if you meet the qualifying criteria. If you are claiming rent, your initial accommodation expense claim must be accompanied by your rental agreement. You are not required to provide rental receipts with any further accommodation claims for that address, unless the dates on your rental agreement expire in which case Key would require evidence the rental is on-going. However, you must insert the relevant amount on your Expense Form each time you want to claim this expense (see [Section 3](#) for more details). If you come to the UK with a spouse and/or children and incur additional costs to accommodate your family, only the equivalent cost to house you will be considered allowable.



### Utility Bills

If you qualify to claim accommodation, associated utility costs can also be treated as tax allowable. Council tax, gas and electricity bills can be claimed, however expenses for water rates cannot. Please submit a receipt or a copy of your utility bill as supporting evidence of this expense.

## NON ALLOWABLE EXPENSES

**REMEMBER** – the expenses detailed in this guide are not an exhaustive list. There may be other work-related expenses you incur which you are entitled to treat as tax allowable. If you believe this to be the case, please contact us to discuss your potential claim.

Please be aware the following expenses cannot be treated as tax allowable:

- Clothing (except protective wear and uniforms)
- Computer equipment
- Criminal Records Bureau (CRB) checks
- Furniture and fittings
- Groceries and packed lunches
- Internet charges (unless detailed evidence of business usage can be provided)
- Any personal or partly personal expenses
- Any expense you incur by choice

# Section 3: Submitting Expenses to Key

## HOW TO SUBMIT YOUR EXPENSES

As explained in **Section 1**, expenses require supporting evidence to be obtained to show that a cost has been incurred.

Some expenses do not require supporting evidence to be submitted at the time of the claim whereas some expenses do.

With this in mind, we explain below how to submit your expenses to Key.

### SUBMITTING CLAIMS FOR:

- **SCALE RATE SUBSISTENCE, INCLUDING:**
  - ♦ Breakfast Rate
  - ♦ Five Hour Meal Rate
  - ♦ Ten Hour Meal Rate
  - ♦ Late Evening Meal Rate
- **MILEAGE**



As the evidence for scale rate and mileage expenses is retained by you, claims for these expenses can be submitted to Key in various ways, depending on the agency through which the expense was incurred:

#### 1. Recruitment Agency Timesheet

If your agency timesheet includes a Key Portfolio expense section:

- The expenses listed above can **only** be claimed on the timesheet.
- To prevent the risk of duplicate claims, these expenses will not be processed if claimed on a Key Portfolio Expense Form. Therefore, ensure you leave Section 1 of your Expense Form blank.
- Timesheets should be returned to your agency by their deadline, not to Key.

## 2. [Key Portfolio Online Account](#)

For some agencies, scale rate subsistence and mileage expenses can be submitted via your Key Portfolio online account. If this is applicable to any of the agencies you are working through with Key, we will inform you of this in your Welcome Letter and in on-going communications.

- You can access your online account at <https://secure.mykeypay.com>.
- You have the choice to claim these expenses either online or on a Key Portfolio Expense Form.
- If claiming online, leave Section 1 of your Key Portfolio Expense Form blank.
- Ensure expenses are submitted by 3:00pm on the Tuesday following your period worked.

## 3. [Key Portfolio Expense Form](#)

If your agency timesheet does not contain a Key Portfolio expense section and if we have not informed you that you can submit expenses online, then they must be submitted on a Key Portfolio Expense Form.

### SUBMITTING CLAIMS FOR ANY OTHER EXPENSES

#### [Key Portfolio Expense Form](#)



Claims for any other expenses which require evidence to be provided with the claim should be submitted to Key under Section 2 on a Key Portfolio Expense Form.



**REMEMBER:** Even if you are able to take advantage of submitting certain expenses on your agency timesheet or online account, always ensure you submit any additional expenses you have incurred with evidence attached on your Expense Form.

Expense Forms can be downloaded from [www.mykeypay.com/page/literature](http://www.mykeypay.com/page/literature). Copies can also be requested from our Employee Care Team.

## RETURNING YOUR EXPENSE FORM TO KEY

Below are some points to help ensure you complete your Expense Form correctly and avoid any delay in getting your expenses processed.

- Please complete the form in full, paying particular attention to the Personal Details and Agency Details sections.
  - ♦ The Period End Date should be the date of the Sunday at the end of the period for which you are claiming e.g. if claiming expenses from a Monday to a Friday, insert the following Sunday's date. If you have a monthly payroll frequency, you should enter the last working day of your pay frequency.
  - ♦ The Agency Name must be the agency you were working through when you incurred the expenses.
  - ♦ When claiming scale rate subsistence expenses in Section 1, remember to tick the relevant day on which the expense was incurred, ensuring you also write the total number of days in the Total column.
  - ♦ When claiming mileage expenses in Section 1, please DO NOT tick the boxes, instead you must write the number of miles against the relevant day on which they were incurred. Please also ensure you complete the Total column.
  - ♦ If you are claiming expenses which do not have a dedicated box on the Expense Form, please claim these in the Other boxes in Section 2.
  - ♦ Sign and date the form at the bottom.
- All Expense Forms should be returned to Key with original supporting evidence attached to the back of the form where applicable.
- Please ensure that when your evidence is in the form of a receipt, you send originals as copies will not be accepted and the relating claim will not be processed.
- Post your Expense Form and supporting evidence to Key Portfolio using the address shown on the form. If you do not need to send us supporting evidence, e.g. you have only completed Section 1 on the Expense Form, you can scan and email it to us at [expenses@mykeypay.com](mailto:expenses@mykeypay.com) or fax it to **0845 371 0309**.
- Ensure we receive your Expense Form by 3:00pm on the Tuesday following your period worked. To meet this deadline, we recommend you immediately submit your expenses on completion of your work period.



## WORKING THROUGH MULTIPLE RECRUITMENT AGENCIES

**You must complete a separate Expense Form for each agency you work through to ensure expenses are processed against the correct agency assignment.**

Expenses will only be applied to your payment when we are processing funds for the agency through which you incurred the expenses.

If you incur an expense that does not relate to one particular agency assignment e.g. a weekly travel card, pro-rate the expense by the number of days worked, using a separate Expense Form for each agency.

For example: You work a five day week through two agencies and incur travel expenses by purchasing a weekly travel card valued at £15.00 You work through Agency A for three days and you work through Agency B for two days. Pro-rate the expense on your separate Expense Forms as follows:

**Weekly Travel Card** = £15.00 (divided by five days = £3.00 per day)

**Expense Form for Agency A** = £9.00

**Expense Form for Agency B** = £6.00

## EXPENSE SAMPLING PROCESS

Expenses which do not require the submission of supporting evidence with the claim are included in our expense sampling process.

If you are randomly selected in our sampling process, we will write to you to inform you of this with details of the supporting evidence we require from you based on the expense claims you have made.

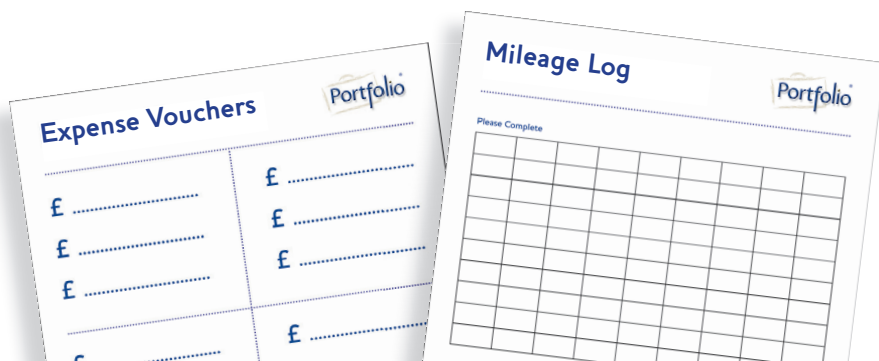
### EVIDENCE FOR SCALE RATE SUBSISTENCE CLAIMS

- Please retain receipts for any scale rate subsistence claims which you make. Your receipts do not need to match the scale rate amount claimed. If you are selected in a sample, we simply need to see evidence that an expense has been incurred.
- On the rare occasions when you make a subsistence purchase for which you intend to claim the scale rate amount but cannot obtain a receipt, please complete an Expense Voucher at the time of purchase. Please note, Expense Vouchers will not be accepted as proof of expenditure for any other type of expense. **In the majority of cases, we will require receipts to support scale rate subsistence claims.**

### EVIDENCE FOR MILEAGE CLAIMS

- Please keep a Mileage Log of all work-related journeys you are claiming. Your Mileage Log should exactly match the mileage you claim. There is no need to retain fuel receipts to support mileage claims.

Expense Vouchers and Mileage Log templates can be downloaded from [www.mykeypay.com/page/literature](http://www.mykeypay.com/page/literature).





**REMEMBER:** There is no need to send us receipts, Expense Vouchers and/or Mileage Logs for scale rate subsistence expenses and mileage claims unless you are randomly selected in a sample group and are requested to do so. If selected, we will write to you to inform you of this with details of the supporting evidence we require from you.

If you fail to provide us with the necessary evidence in three consecutive samples, you will no longer be able to claim meal expenses without providing receipts with your claim and your claims will be limited to the amounts actually incurred.

For more information on our expense sampling process, please see our FAQs at [www.mykeypay.com/page/your-questions-answered](http://www.mykeypay.com/page/your-questions-answered).



## Section 4: Expense FAQs

### What is the deadline for submitting expense claims?

Your Expense Form/online expenses must be submitted by 3:00pm on the Tuesday following the period worked to ensure your expenses are processed with your pay. If your agency timesheet includes an expense section, please confirm the submission deadline directly with your agency.

### Why does Key operate an expense sampling process?

When claiming scale rate subsistence expenses, HMRC best practice dictates that evidence must be produced to show that a cost has been incurred. It is not necessary to show that you have spent the actual amount of the scale rate, just that you have actually spent money on the subsistence being claimed. Clearly, to check every claim for scale rate payments would negate the administrative advantage to you, us and HMRC of agreeing scale rates.

Accordingly, we have agreed a sampling process with HMRC that means you may be called upon to produce the evidence of expenditure on scale rates that you have claimed. This means that you need to retain receipts for every scale rate that you claim. On the few occasions where you incur an expense for which you intend to submit an expense claim but are unable to obtain a receipt, please complete an Expense Voucher at the time of purchase.

Whilst fuel receipts are not required to support your mileage claims, you are required to maintain a log of journeys taken and produce this log if you are chosen in any sample to be checked. The Mileage Log must reflect the mileage claims you have submitted to Key.

The samples are chosen at random and are conducted throughout the year so you need to keep evidence of your expenditure just in case you are chosen to be part of the sample. Expense Voucher and Mileage Log templates can be downloaded from [www.mykeypay.com/page/literature](http://www.mykeypay.com/page/literature). For more information on why expense sampling is necessary please visit [www.hmrc.gov.uk/briefs/income-tax/brief2409.htm](http://www.hmrc.gov.uk/briefs/income-tax/brief2409.htm).

### What should I do if I work through more than one recruitment agency?

When working through more than one agency, please ensure you submit a separate Expense Form for each agency. This ensures that the expenses are applied against the correct agency assignment for which they were exclusively incurred.

For more FAQs, please refer to [www.mykeypay.com/page/your-questions-answered](http://www.mykeypay.com/page/your-questions-answered).

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For the most up-to-date version of this Expense Guide, always refer to the literature downloads section of our website at [www.mykeypay.com/page/literature](http://www.mykeypay.com/page/literature).

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