



Health Research Authority

HRA Chairs Allowance and Payment Policy

Author: Finance Manager
Date of Release: February 2013
Version No. & Status: V1.1 Final 2015 11 17
Approved By: Executive Management Team
Supersedes Version: V1.0 Final 2013 04 23
Review Date: November 2016
Owner: Director of Finance
Scope of Policy: HRA Chairs and Vice Chairs

HRA Chairs Allowance and Payment Policy

Table of Contents

1.0 BACKGROUND	3
2.0 PURPOSE	3
3.0 SCOPE	3
4.0 REFERENCE DOCUMENTS	4
5.0 ASSUMPTIONS AND PRINCIPLES	4
6.0 RESPONSIBILITIES	5
7.0 BREAKDOWN OF ACTIVITIES COVERED BY THE HRA CHAIRS ALLOWANCE AND PAYMENT POLICY	5
7.3 Direct payment through HRA	5
7.4 <i>Chairs Paid Through an NHS Employer or University</i>	6
7.5 <i>Chairs paid through the HRA</i>	6
7.6 <i>Sharing of the Allowance</i>	7
7.7 <i>Expenses of Chairs and Vice Chairs who are Officers of the HRA</i>	7
7.8 <i>Expenses of Chairs and Vice Chairs who are paid through NHS or University Employers</i>	8
8.0 MONITORING OF ACTIVITIES COVERED BY THE PROCESS	8
9.0 HOW LESSONS ARE LEARNT AND INCORPORATED INTO THE PROCEDURE	9
10.0 MANAGEMENT OF DOCUMENTS AND RECORDS	9
11.0 SUPPORTING PAPERWORK/FORMS	9
12.0 DISSEMINATION AND PUBLICATION OF THE PROCEDURE	9
DOCUMENT CONTROL	11
ANNEX 1	12
FLOW CHART OF PROCESS TO PAY A. ALLOWANCE AND B. EXPENSES	12
ANNEX 2 OFFICE HOLDER PAYROLL STARTER FORM (EXAMPLE)	14
ANNEX 3 BANK DETAILS (BACS FORM) FOR OFFICE HOLDERS	15
ANNEX 4 EXAMPLE OF EXPENSE CLAIM ASSUMING 20% TAX RATE	16
ANNEX 5 EXAMPLE OF PAGE 2 OF FORM	17
ANNEX 6: TEMPLATE OF REGISTER OF CAR USERS	18
ANNEX 7: AUTHORISED REC CAR USER FORM	19
ANNEX 8: TRUST PAYMENT REQUEST LETTER	20

1.0 Background

- 1.1 The Chair of a Health Research Authority (HRA) Research Ethics Service (RES) Committee (usually Research Ethics Committee (REC) or Confidentiality Advisory Group (CAG)) is entitled to an allowance of £3,600 per year from 1st April 2015 (plus employers on costs) in recognition of the significant additional responsibilities required of this role.
- 1.2 Under the Inland Revenue rules, the payment is classed as earnings and it attracts both Class 1 National Insurance Contributions (NIC) and taxation under the Pay as You Earn scheme (PAYE).
- 1.3 Following an Inspection by Her Majesty's Revenue and Customs (HMRC) Officers, it was identified that all Chairs who were paid allowances through the HRA for attending and chairing REC/CAG meetings should be considered as payments to "Office Holders" of the HRA, and tax and NICs deducted on all allowances paid in this respect. In addition, should expenses be reimbursed in respect of duties undertaken at these meetings then these should also be subject to appropriate deductions.
- 1.4 Chairs who undertake additional duties for the HRA, for which they are paid a fee for participation by the HRA, will also be taxed through the payroll. However, the expenses for attending the event that give rise to the participation fee will not be taxable as this is not deemed to be related to their duties as an Office Holder. Further clarification on taxable and non-taxable expenses are covered in section 7.7.
- 1.5 Chairs who are paid their allowances and expenses through their NHS/University employer will have their allowances and expenses taxed through their main employer who will administer the tax and NIC through their relevant payroll department or service.

2.0 Purpose

- 2.1 This policy has been developed to provide a framework for the process and approvals required for the payment of Chairs' Allowances and associated expenses. The aim is to enable all HRA managers to fulfil their responsibilities to ensure that HRA Chairs are paid in accordance with HMRC rules and regulations and aligned with the HRA Standing Financial Instructions.

A flow chart is attached at Annex 1 to aid understanding of the process.

3.0 Scope

- 3.1 This policy applies to all HRA Committee Chairs and Vice Chairs who receive allowances and expenses and to those involved in managing the process for the payment of allowances and expenses through the HRA or the office holder's NHS employer
- 3.2 This policy applies to Chairs of HRA Committees in England only.
- 3.3 This policy should be read in conjunction with:
 - 3.3.1 Reimbursement of HRA Committee Members Expenses
 - 3.3.2 Reimbursement for Professional Participation in HRA Activities

- 3.3.3 Guidance for the Payment of Chairs Allowance and Expenses
- 3.3.4 Operational Management Guidance Appointment of REC Chairs and Vice Chairs
- 3.3.5 Starter, Leaver and Change forms are available on the [intranet](#).

All of the above are available via your HRA Office.

4.0 Reference Documents

2.2 This document must be used in conjunction with:

- a) Reimbursement and payment for participation in HRA Activities policy.

5.0 Assumptions and Principles

- 5.1 All HRA Committee Chairs and Vice Chairs' Allowances are paid monthly in 1/12 of the annual amount. For Chairs receiving the maximum £3,600 allowance per annum this will equate to £300 per month. Each individual allowance will need to be considered separately as a number of HRA Committee Chairs share their allowances with Vice Chairs and Alternate Vice Chairs in varying proportions. Therefore, the maximum chairs allowance for an HRA Committee paid in any month should not be more than the £300 specified above. Ultimately, these proportions all add back to the full allowance of £3,600 per year. These amounts will be set up through HR and paid individually through payroll or via the individuals host employer. Any amendments will be dealt with through a change form.
- 5.2 All HRA Committee Chairs and Vice Chairs' Expense claims should be claimed monthly in arrears wherever possible.
- 5.3 Participation Fees are paid as and when agreed services provided to the HRA are undertaken and should be paid in the month following the activity. These fees are subject to PAYE deductions as appropriate.
- 5.4 Only Expense Claims for the individual HRA Committee Chair and Vice Chair should be reclaimed. (NB in the past some Chairs have claimed the cost of members travelling with them, this is not permitted due to the fact that there is a difference in the way members expenses are paid).
- 5.5 As Expenses and Allowances are claimed on a monthly basis, NIC will not normally be liable as the amounts will normally be below the NIC threshold. Expenses and Participation Fees will be subject to NIC deductions for any amounts which exceed the relevant threshold in any one month
- 5.6 The total of the payment of the Allowance and Expenses must fall below the threshold for NIC not to apply
- 5.7 Tax is applicable on the combined value of the Allowance and Taxable Expenses, but excludes any Expenses which are Non Taxable
- 5.8 Any Tax or NIC due on Taxable travel will be met by the HRA by the amount being grossed up to take account of the Tax and NIC. NIC is not expected to be liable as the amount should be below the threshold
- 5.9 Tax will be applied at 40%, however the individual Chair or Vice Chair must advise the HRA if 20% is applicable (40% has been assumed because for most Chairs the individuals tax free allowance and lower tax rate (20%) allowance has been used on other sources of

income. If this is not the case please advise your REC Manager or the Confidentiality Advisory Team (CAT).

- 5.10 Participation Fees paid to HRA Committee Chairs and Vice Chairs who are Officer holders of the HRA are taxable. Associated travel is not taxable as the travel is not related to undertaking the role of Chairing an HRA Committee
- 5.11 All Expense and Participation Fee claims should be with payroll by the 5th of the month following the date of the claim or submitted to the host employer in line with their payment deadline.
- 5.12 All Expense claims must be supported by a receipt, with the exception of mileage claims.

6.0 Responsibilities

- 6.1 The application of this policy is ultimately the responsibility of the HRA Chief Executive but is executed by Directors of Service in conjunction with the HRA Finance team.
- 6.2 All REC managers and all those involved in the payment of Chairs' Allowances and Expenses are responsible for ensuring they understand and follow the activities within this policy.
- 6.3 Regional managers are responsible for maintaining a record of Chairs and Vice Chairs for the Committees that their offices support and ensure that those Chairs who are not paid by their NHS employer are administered through the HRA Payroll.
- 6.4 When a REC Chair is appointed, the HRA will write to the individual and confirm their appointment date and length of service. The letter should state whether they are to be paid through an NHS or University employer or the HRA. A copy of the letter will be sent to the HRA finance Team.
- 6.5 If the REC Chair is to be paid through an NHS or University employer, then a letter detailing the arrangement, should be sent to the relevant organisation, outlining the length of the appointment, the allowance to be paid, the arrangements for reimbursing expenses and the invoicing arrangements. Please see Annex 8 for a copy of the payment request letter. The Regional Manager must send a copy to the HRA finance team.

7.0 Breakdown of Activities covered by the HRA Chairs' Allowance and Payment Policy

- 7.1 Where the Chair or Vice Chair is an NHS/University employee, the most straightforward method of payment of the allowance will be via their employer. Their employer is then responsible for the correct deduction of Tax and NICs. Payment methods should be in arrears and either monthly or quarterly. Any additional employer's NIC contributions can be reimbursed to the employer via quarterly recharges.
- 7.2 Where the recipient does not work for an NHS or University employer and requires direct payment HMRC requires that the Chair or Vice chair is paid through the HRA's payroll as an Office Holder. This does not give employment status to the individual.

7.3 Direct payment through HRA

- 7.3.1 Direct Payment requires the individual to be set up on the HRA payroll. An office holder payroll starter form will be required and a P46 showing the individual's NIC Number, together with any exemption from paying NICs due to age.

7.3.2 Chairs will receive a form P35 after the end of the tax year giving details of tax and NI deducted.

7.3.3 Direct payment should therefore be arranged via the HR service provider (currently NHS BSA). Payments will normally be made monthly. When setting up a Chair the following information will be required:

- a. the annual amount which will differ if the allowance is to be shared,
- b. the method of payment (via existing employer or through the HRA),
- c. an email address for correspondence;
- d. information to identify the individual via their current (NHS) employer as appropriate or, in the case of direct payment:
 - i. an Office Holder Payroll Starter Form (See Annex 2 for an example)
 - ii. An Office holder BACS form which will include information regarding their Bank Account (See Annex 3 for an example)
 - ii. P45 or P46, to enable the correct tax code to be used
 - iii. Age Exemption Certificate, Birth Certificate or Passport, if the individual is exempt from paying NICs due to age. This information should be reviewed by a Regional Manager.

7.4 Chairs Paid Through an NHS Employer or University

7.4.1 For Chairs employed by an NHS employer or University, the request should be passed to the REC Manager/CAT/Regional Manager (as appropriate) to enable them to maintain records to check the amounts claimed by the employer.

7.5 Chairs paid through the HRA

7.5.1 For Chairs who are to be paid through the HRA, the Regional Manager/CAT should complete a starter form (Annex 2) and send to the NHS BSA HR Service for processing onto the payroll system. The starter form should be uploaded via the BSA HR Document Transfer System.

7.5.2 Any changes of details should be recorded on a change form by the Regional Manager/CAT and uploaded via the Document Transfer System to the NHS BSA HR Service. The change form can be found at the below location on the intranet:

["Home\ Key Documents\ HRA Employee Change Form"](#)

7.5.3 When it is known that a Chair will leave office, a leaver's form should **immediately** be completed and uploaded to BSA HR Document Transfer Service for processing, specifying the date on which the term of office ends. (The termination date may be slightly different from the end of term of office date due to the need to complete tasks following final meetings). If this is not done, there is a risk that the allowance will continue to be paid through the payroll after the Chair has left office. Therefore it is advised that where possible the form is completed at least 6 weeks in advance in order to meet the payroll

deadlines. This will ensure that payroll actions the request and payments are terminate on time. If the payroll deadline is in danger of being or has been missed, please inform the Senior Finance Manager, Financial Services immediately to see if any other mitigating actions are possible to ensure that an overpayment does not take place.

The leaver form can be found at the below location on the intranet:

“Home\ Key Documents\ HRA Leavers Form”

7.6 Sharing of the Allowance

- 7.6.1 The Chair may agree to share the allowance with the Vice Chair (or indeed additional members as appropriate) or choose to nominate any other officers - this must be agreed between the individuals concerned and must be within the amount of the total allowance. The arrangement will normally terminate a the point at which the current Chair leaves office (see 7.6.5).
- 7.6.2 Chairs may wish to take into account their relative contributions to the business of the HRA Committee outside of meetings. Some Vice-Chairs are heavily involved in supporting the Chair while others contribute little outside meetings. In addition, many Chairs choose not to claim any or all of the allowance on principle. This is a personal decision.
- 7.6.3 The total amount of the allowance paid, whether shared or not, cannot exceed the maximum allowance.
- 7.6.4 Vice Chairs payments must be made in the same manner as a Chair, through an NHS Employer/University, who will account for the Tax and NIC or through the HRA payroll system, where the HRA will be accountable for the individual's Tax and NICs.
- 7.6.5 If a sharing arrangement is in place, it is important to remember that this will need to be reviewed if the current Chair leaves and a new Chair is appointed, as the new Chair may not wish to continue with the same arrangement. The incoming Chair should be informed of the sharing arrangement, so that they can decide whether to continue the arrangement.

7.7 Expenses of Chairs and Vice Chairs who are Officers of the HRA

- 7.7.1 Chairs and Vice Chairs who are paid as office holders through the HRA payroll, must have their expenses processed through payroll as well. There are two types of Expenses – Taxable (T) and Non Taxable (NT).
- 7.7.2 An Office Holder's Expense Form must be completed (available from HRA Finance or your REC Manager). All Chair's Expense forms must clearly show where an expense is Taxable or Non Taxable.
- 7.7.3 Taxable Expenses are those where travel is claimed for attending an HRA (normally REC/CAG related meeting where the individual is the Chair or Vice Chair (where the individual is receiving an allowance for the role). The amount claimed must clearly indicate that the amount is Taxable (T).
- 7.7.4 Non-taxable expenditure are those incurred during any activities where the individual is not undertaking the role of the Chair or Vice Chair (where the individual is not receiving an allowance for the role). An example would be if a chair attends a training event not specifically related to their role as a chair.
- 7.7.5 Taxable receipted expenditure is where expenses are claimed with receipts in relation to attending a meeting where the individual is the Chair. This will be a very rare situation as refreshments are provided at REC/CAG Meetings. Receipted expenditure is payable up to the maximum level specified within the Reimbursement of HRA Committee Members Expenses guidance and must be supported by receipts.

- 7.7.5 The REC manager should check the expenses form for accuracy and ensure it complies with the members Expenses Policy and receipts have been attached
- 7.7.6 Where expenses are taxable, the HRA has agreed to gross the amounts up to allow for tax and NICs. The REC Manager/CAT should check the expenses claims and where the Expense is taxable, gross the amount up to take account of the Tax and NIC element. The default tax rate to be applied will be 40% as the assumption is that Chairs will have had their personal tax allowances and any lower tax rates applied to the income they receive from their main job or pension.
- 7.7.7 All expenses which are taxable must be grossed up using the formula $\text{Taxable Claim}/60 \times 100$ ie assuming the individual is paying 40% tax (usually due to a D0 tax code). The formula is included in the form, the cell is protected and an automatic calculation will be performed. The default tax rate to be applied will be 40% as the assumption is that Chairs will have had their personal tax allowances and any lower tax rates applied to the income they receive from their main job or pension.
- 7.7.8 Where the Chair is paying 20% tax they must notify the REC Manager/CAT. In these circumstances the claim will be grossed up using a different form which includes the formula: $\text{Taxable Claim}/80 \times 100$. **There are separate electronic forms depending on the tax rate paid which include the appropriate formula to be used.** These are available from Finance or the REC Manager/CAT. If the Chair does not have access to the excel software they should complete a paper form and sign it and send to the REC Manager/CAT who will copy the information onto an electronic form and attach the original together with receipts.
- 7.7.9 The REC Manager/CAT should scan the completed Expenses Claim and receipts and then send to the Regional Manager/Line Manager for approval and forwarding to payroll for processing by 5th of the following month to:
- SBS-S.HRA@nhs.net
- If the Regional Manager/Line Manager is on leave, the form should be forwarded to the RES Manager.
- 7.7.11 Please review the example at annex 4.
- 7.7.12 Claims for travel by car cannot be claimed at the standard user rate unless a Car User form is completed and approved. Each Regional Manager/CAT is responsible for ensuring that a register of Car users is maintained and details are reviewed annually and recorded in the register (suggested template available from finance and example at Annex 6). See Annex 7 Car User form

See Guidance for the payment of Chairs' Allowance and Expenses

7.8 Expenses of Chairs and Vice Chairs who are paid through NHS or University Employers

- 7.8.1 Chairs and Vice Chairs who are paid through their NHS or University Employer should submit their expenses to the REC manager/CAT for authorisation. Upon approval, these should be returned to the Chair or Vice Chair, who should submit the expenses through their NHS or University Employer.
- 7.8.2 In the rare occurrence where it is not possible to gain agreement for the expenses to be paid through the NHS or University Employer, the expenses will need to be paid by the HRA through the same route as REC/CAG members' expenses. The Chair or Vice Chair

should complete a members' Expenses form and send them to the REC Manager/CAT who should complete an Invoice Template and process in the same way as Members Expenses through the SBS Accounts Payable service based in Wakefield Leeds. Please refer to paragraphs 6.7.1 to 6.7.6. which also apply.

8.0 Monitoring of activities covered by the process

8.1 This process will be subject to checks by HRA finance department as part of overall financial control and internal audit.

9.0 How lessons are learnt and incorporated into the procedure

9.1 This policy and procedure will be subject to regular review. Lessons learned and suggested improvements through implementation and use will be welcomed and considered. Comments should be submitted to the HRA Finance Department.

10.0 Management of Documents and Records

10.1 Completed Starter, Leaver and Change forms will be held by the NHS BSA HR Department and copied to the Finance Team.

10.2 Expenses Claim forms will be held by the relevant HRA office.

11 Supporting paperwork/forms

11.1 The below forms are all available on the HRA staff intranet.

- Staff Expenses form
- Office holder payroll starter form
- Bank details (BACS form) for Office holders
- Template of register of car users
- Authorised HRA Committee Member Car User Form

The Trust Payment Request Letter can be requested from Operations team.

12 Dissemination and publication of the procedure

12.1 This policy and procedure, along with any associated forms, are published on the HRA staff intranet only. The HRA Quality Assurance Department is responsible for logging the approved version of the policies, procedures and associated documents onto the Document Control System and the subsequent publication on the intranet and HRA

website. All versions are logged onto the Document Control System and published on the intranet/website. No other copies are stored on the shared drive or on personal drives. If changes are required to the document a copy can be obtained from the HRA Quality Assurance Business Manager

EQUALITY AND PRIVACY SCREENING QUESTIONS			
FOR EVERY HRA POLICY (defined by the Equality and Human Rights Commission (EHRC) as a function, strategy, procedure, practice, project, or decision) PLEASE ANSWER THE QUESTIONS BELOW TO DETERMINE WHETHER FURTHER ANALYSIS IS REQUIRED.		YES / NO	If yes, please copy and complete either the HRA Initial Equality Analysis and / or Initial Privacy Impact Assessment Template below. This one document can be found on the Intranet.
Equality	With due regard to our Equality Duty, could this policy have the potential to have a detrimental impact on anyone with a protected characteristic?	No	
Privacy	With due regard to the Data Protection Act, does this policy involve the use of Personal Information?	YES	

INITIAL PRIVACY IMPACT ASSESSMENT

What is Privacy?

Privacy refers to freedom from intrusion and relates to all information that is personal or sensitive in nature to an individual

	YES	NO
Does the policy or procedure have any impact on privacy?	YES	
If Yes please give details below of the impact and the actions being taken to address any adverse impact.		
<p>As part of the recruitment process chairs and vice chairs are asked to provide information required to complete Starter, Leaver and Change forms which are submitted by the regional managers/CAT to NHS BSA HR Department and copied to the Finance Team. These forms will therefore contain some Personally Identifiable Information.</p> <p>The regional managers/CAT will hold documentation in local files which are kept securely in accordance with HRA policy.</p>		

If you have answered YES to the questions above and the answers do not mitigate and adequately address the adverse impact, you may need to complete a full PIA. Please consult the Corporate Secretary.

Full Privacy Impact Assessment required? **NO**

Please date and sign this form. If further analysis is required, please inform the Corporate Secretary.	Name: Debbie Corrigan
	Date 09/09/2015

Document Control

Change Record

Version Status	Date of Change	Reason for Change
Draft V0.1	26 th February 2013	HRMC Inspection and requirement for new process
Draft 0.2 to 0.3	5 th April 2013	Drafting amendments following review by finance and operational colleagues
Draft 0.4	17 th April 2013	HRA Executive Management Team – minor amendment to create final version V1.0
V1.0 Final	23/04/2013	As above
V1.1 Draft	July and September 2015	Review by Director of Finance, Finance team, Senior Operations staff, proposed increase in allowance, merger of procedure
V1.1 Final	17/11/2015	Amendments following comments from EMT

Reviewers

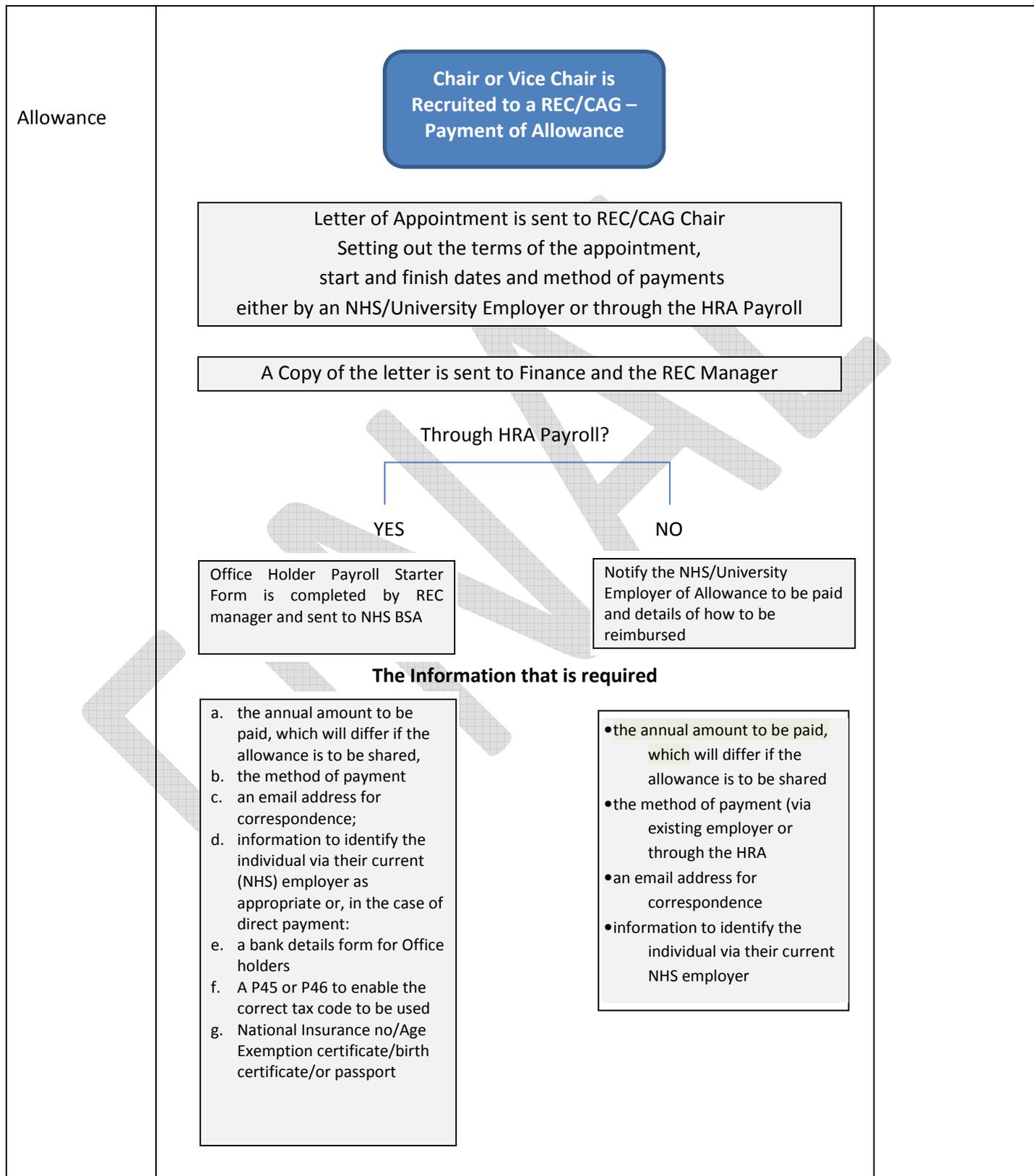
Name (name of reviewer and/or management group reviewing)	Date Reviewed	Version Reviewed
Debbie Corrigan	October 2015 & November 2015	V1.1 Draft and V1.1 Final
Collette Rowe	17/09/2015	V1.1 Draft
Joan Kirkbride	18/09/2015	V1.1 Draft
Dhimitri Celanji	October 2015 & November 2015	V1.1 Draft and V1.1 Final
Sylvia Hazard	10/09/2015	V1.1 Draft
Sheila Oliver	18/09/2015	V1.1 Draft
EMT	04/11/2015	V1.1 Draft

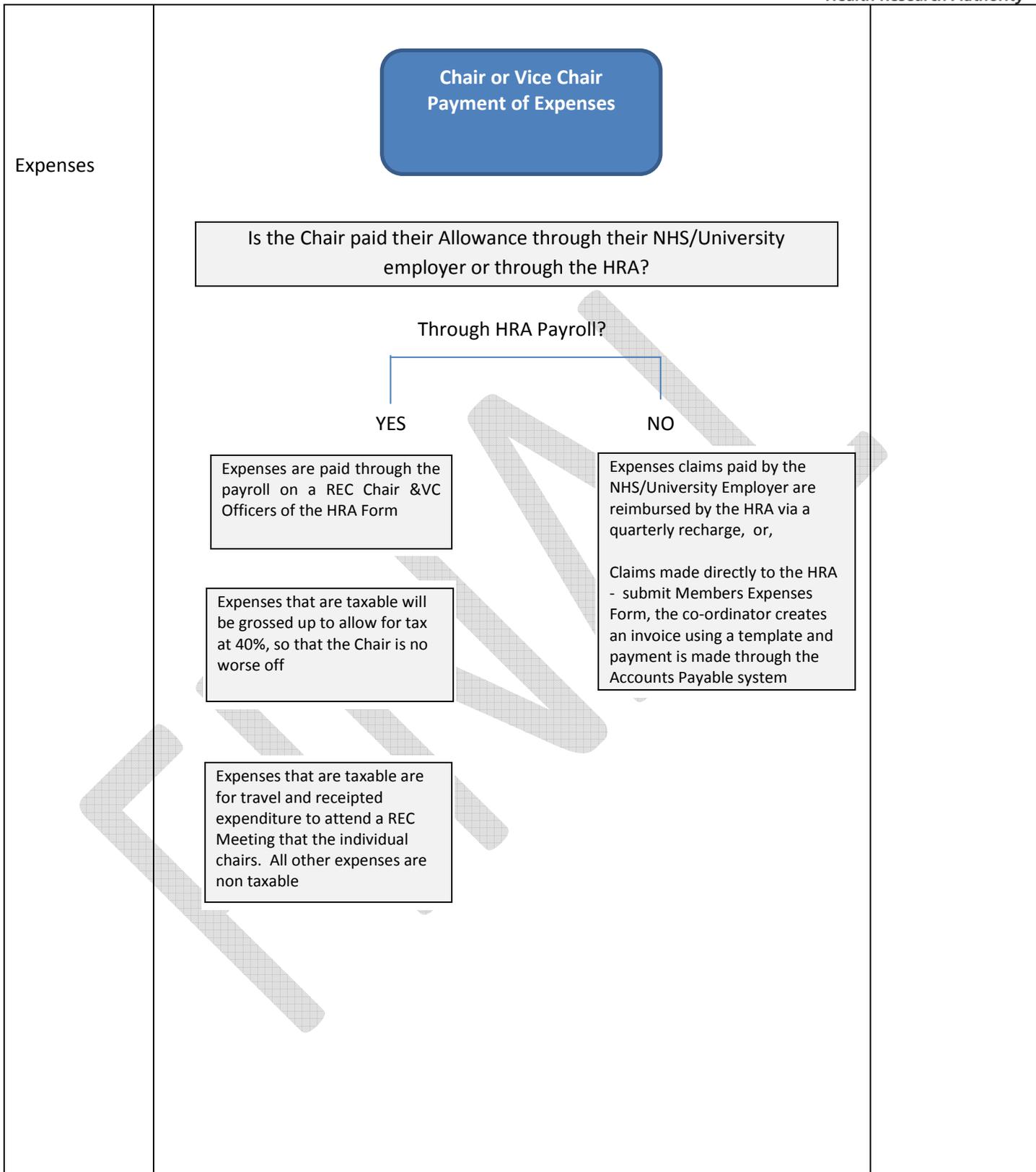
Distribution of Approved Versions

Platform (e.g.HRA intranet or website)	Date of Publication	Version Released
HRA Intranet	17/11/2015	V1.1

Annex 1

Flow Chart of process to pay a. allowance and b. expenses





Annex 2 Office holder payroll starter form (example)

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Office Holder - Payroll Starter Form for Chairs and Vice Chairs

Health Research Authority

(only to be used office holders who receive an allowance and for VC where Chair is sharing allowance)

NB do not use this form if the Chair/Vice Chair is being paid direct by their NHS or University employer

Office Holder - Chair/Vice Chair		REC:	
Title (Mr/Mrs/Dr/Ms etc)			
First name		Middle name	
Surname		Email address	
Address		Post code	
Telephone no		Mobile no	
National Insurance No		Cost Centre:	
P46 or P45 attached - Y/N		National Insurance no:	
Age Exemption reviewed: (please circle)		Exempt from NI:	
Date of birth		Cost Centre:	
Start date:		Initial end of term of office:	
Allowance payable for 2015/16			
Authorisation(Regional Manager)		Date	

Annex 3 Bank details (BACS form) for Office holders

NHS

Bank Details Form

Health Research Authority

PLEASE BE AWARE IF THIS INFORMATION IS INCORRECT IT COULD DELAY PAYMENT OF YOUR ALLOWANCE

Organisation Details

Organisation:
Division: NHSBSA Only

Office Holder Details

Title:
Last Name:
First Name(s):

Personal Number:

Bank Details

Name of Bank / Building Society:
Sort Code:
Type of Account:

Bank Account Number:
Building Society Account Number:

Bank / Building Society Address:

Office holder's Authorisation

Signed:
Contact Tel No.
Date:

Countersigned

I confirm the above signature is that of the office holder supplying bank details

Signed:
Name:

Date:

Designated Signatory:

Please complete this Bank Details Form. It should be signed by the office holder and designated signatory then scanned to upload along with the Office Holders details Form via the Document Transfer Service.

Annex 4 Example of expense claim assuming 40% tax rate



Health Research Authority

REC CHAIRS & VC WHO ARE OFFICERS OF THE HRA -CLAIM FOR TRAVELLING AND SUBSISTENCE ALLOWANCES

Date	Places visited and Purpose Please provide full details of journey undertaken, including addresses of starting point, places visited and reason for journey.	Mileage - Base to place visited and return	Overall miles from start of journey to end of journey	Miles Travelled		Rail and other travel expenses (receipt attached)		Subsistence				
				Taxable Mileage (Travel to REC Meeting as Chair)	Non Taxable Milage (All Other Travel)	Taxable Mileage (Travel to REC Meeting as Chair)	Non Taxable Milage (All Other Travel)	Time (Required when claiming Subsistence)		Taxable Subsistence	Non-Taxable Subsistence	
				45p Approved Car User/24p Casual User		£ . P	£ p	Out	In	£ . p	£ . p	
01/02/2015	Travel to Chair Rec meeting by train - Leeds					£30.00		10:00	14:00	£5.00		
08/02/2015	Travel to Regional chairs Meeting by train - Jarrow						£20.00					
15/02/2015	Travel to Training - London						£75.00					
22/02/2015	Travel to event by car home to local hospital	10	10		10							
	Sub-totals				0	10	£30.00	£95.00			£5.00	£0.00
	Mileage Rate enter 45p or 24p rate as 0.45 or 0.24											
	Please ensure all columns are totalled				£0.00	£0.00	£30.00	£95.00			£5.00	£0.00

TOTAL OF CLAIM	
Taxable	
Mileage	£0.00
Fares/Other	£30.00
Subsistence	£5.00
Total Taxable	£35.00
Allowance for Tax @40%	£23.33
Total of Taxable Claim	£58.33
Non Taxable	
Mileage	0
Fares/Other	£95.00
Subsistence	£0.00
Total Non Taxable	£95.00
Total Taxable and Non Taxable	£153.33

PAYMENTS ARE NOT SUBJECT TO NICS UNLESS THE TOTAL OF THE ALLOWANCE, PARTICIPATION FEES AND EXPENSES EXCEEDS £641 IN A CALENDAR MONTH

IF YOU CONSIDER THAT YOU WILL PAY NIC ON YOUR TAXABLE EXPENSES PLEASE CONTACT YOUR REC OFFICE

Example

- A Chair claims:
- £30 for travel to and from a REC meeting and £5 subsistence (with receipts), where they are a Chair;
 - £20 for travel to a Regional Chairs meeting;
 - £75 for travel to attend a training event; and
 - 10 miles (£4.50) by car to attend an event .
 - Total before Tax £134.50 with allowance for taxable items £144.79

Annex 5 example of page 2 of form

 Shared Business Services <small>A partnership with Steria</small>	Health Research Authority VPD980 REC CHAIRS & VC WHO ARE OFFICERS OF THE HRA CLAIM FOR TRAVELLING AND SUBSISTENCE ALLOWANCES - Front Sheet <small>N.B. CLAIM FORMS WITHOUT OFFICER NAME, ASSIGNMENT NUMBER, NOT PROPERLY TOTALLED OR AUTHORISED WILL BE RETURNED UNPAID</small>																
<p>CERTIFICATE OF CLAIMANT</p> <p>I CERTIFY THAT</p> <p>1. The travelling and subsistence allowances claimed are in accordance with the HRA's Expenses Policy and are in respect of expenses actually incurred whilst engaged on the business stated and have not been claimed elsewhere.</p> <p>and</p> <p>2. The motor vehicle in respect of which mileage allowance is claimed is covered by full or third party insurance including cover for the full business use of the HRA and cover against risk or injury to, or death of, official passengers and damage to property. I undertake to indemnify the HRA in respect of any claim made against me for which my insurance policy does not provide cover and</p> <p>3. (i) The subsistence allowances claimed were actually and necessarily incurred whilst engaged on the NRES/REC business stated, and</p> <p>(ii) No claim in respect of the above expenses or allowances has been made on or to any other organisation</p> <p>(iii) I have included all receipts relating to my claim for subsistence, and understand if I fail to provide receipts my claim may be subject to Income Tax.</p> <p>(iv) I am/am not (please delete as necessary) the holder of a current season ticket for travelling between home and office</p>	<p>Month of <input style="width: 100px;" type="text"/> Year <input style="width: 50px;" type="text"/></p> <p>Title <input style="width: 100px;" type="text"/> Initials <input style="width: 50px;" type="text"/> Surname <input style="width: 100px;" type="text"/></p> <p style="text-align: right;"><small>(IN BLOCK LETTERS)</small></p> <p>Payroll Assignment Number <input style="width: 100px;" type="text"/></p> <p>HOME ADDRESS OF CLAIMANT</p> <p><input style="width: 100%; height: 40px;" type="text"/></p> <p>NAME OF REC</p> <p><input style="width: 100%;" type="text"/></p> <p>LOCATION -</p> <p><input style="width: 100%;" type="text"/></p> <p>REC CHAIR/ VICE CHAIR / ASSISTANT VICE CHAIR</p> <p><input style="width: 100%;" type="text"/></p> <p>Make & Model of vehicle <input style="width: 100%;" type="text"/></p> <p>Insurance company and type of cover (ful or 3rd party) <input style="width: 100%;" type="text"/></p> <p>Registration No. <input style="width: 100%;" type="text"/></p> <p>Return journey - Home to Base by the shortest practicable route. <input style="width: 100%;" type="text"/></p> <p>Approved Car User (Please circle if applicable) <input style="width: 50px;" type="checkbox"/> I am not an Approved Car user (Please circle if applicable) <input style="width: 50px;" type="checkbox"/></p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%;"></th> <th style="width: 10%; text-align: center;">Please tick</th> <th style="width: 10%; text-align: center;">Yes</th> <th style="width: 10%; text-align: center;">No</th> </tr> </thead> <tbody> <tr> <td>Is this the first claim you have made for mileage driven in this vehicle?</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>Does this car replace all those you have previously used?</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>If this is not your only vehicle, will this be the main or default vehicle?</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </tbody> </table> <p>Notes Each Individual claim form MUST be signed and authorised All information above must be completed on ALL travel claim forms All column totals MUST be completed Managers MUST cross through any blank lines overleaf before authorising the payments. Once authorised, this form should NOT be passed back to the Officer and should be scanned/emails to SBS payroll in Southampton at :SBS-S.HRA@nhs.net</p> <p><small>Completed, signed Travel and Expenses forms should be emailed to SBS payroll in Southampton at: SBS-S.HRA@nhs.net to be received no later than 5th month following the date of the claim</small></p>		Please tick	Yes	No	Is this the first claim you have made for mileage driven in this vehicle?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Does this car replace all those you have previously used?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	If this is not your only vehicle, will this be the main or default vehicle?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Please tick	Yes	No														
Is this the first claim you have made for mileage driven in this vehicle?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>														
Does this car replace all those you have previously used?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>														
If this is not your only vehicle, will this be the main or default vehicle?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>														
<p>Declaration</p> <p>4 I confirm that the expenses submitted are a true, accurate record of expenses that I am entitled to claim.</p> <p>Signed <input style="width: 100px;" type="text"/> Date <input style="width: 100px;" type="text"/></p>																	
<p>CERTIFICATE OF HEAD OF DEPARTMENT</p> <p>I confirm that I have checked the claim and to the best of my knowledge, the individual above is entitled to re-imbursement of the amounts stipulated. I understand that if I knowingly give false information, disciplinary action may be taken and I may be liable for prosecution. I confirm the expenses journeys claimed on the form were necessarily incurred by the person above in the performance of their normal duties and that authorisation was given for the use of the vehicle and that the mileage claim is correct. Any claim for travel at a higher rate other than Public Transport Rate is approved as I have verified that the relevant insurance is held.</p> <p>Signed <input style="width: 100px;" type="text"/> Date <input style="width: 100px;" type="text"/></p> <p>Name: <input style="width: 100px;" type="text"/> (Please Print) <input style="width: 100px;" type="text"/></p> <p>Title <input style="width: 100px;" type="text"/> Email Address <input style="width: 100px;" type="text"/></p>																	

Annex 7: Authorised REC Car User Form

APPLICATION to be considered as an AUTHORISED CAR USER



Health Research Authority

APPLICATION to be considered as an APPROVED CAR USER

BLOCK CAPITALS PLEASE

PERSONAL DETAILS		payroll #													
SURNAME		FORENAME(S)													
WORK ADDRESS		WORK													
HOME ADDRESS		POST HELD													
		DIRECTORATE													

CAR DETAILS		REGISTRATION NUMBER		PETROL	
MAKE & MODEL		ENGINE SIZE		DIESEL	

CERTIFICATION of CLAIMANT
 I certify that:
 1 During all Authority business use, I will maintain at least third party insurance, including cover against risk of injury to or death of passengers and damage of property.
 2 The policy in respect of the above specifically provides for cover for journeys on the Authority's official business.
 3 I will ensure that if I am requested to carry goods/articles belonging to the Authority, which I would not normally transport as part of my duties, I will first ensure that I have appropriate adequate insurance cover.
 4 I understand that the Authority does not accept any responsibility for any claims arising out of the use of a private vehicle.
 5 I will notify the Authority in the event of changes in the insurance policy referred to.
 6 I hold a full current driving licence.

SIGNATURE		DATE			
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CERTIFICATION of AUTHORISING OFFICERS
 COPIES OF THE REGISTRATION DOCUMENT OF THE VEHICLE AND THE INSURANCE CERTIFICATE ALLOWING BUSINESS USE MUST ACCOMPANY ANY APPLICATION

STANDARD USER APPLICATIONS

Is the application supported for standard user status? yes no

status to be effective from - / / DATE

SIGNATURE		Line Manager	DATE			
APPROVED BY		Director of Finance	DATE			

PAYMASTER SERVICES USE		Expenses Administrator - confirmation to pay enhanced rates						
actioned in week / month #		SIGNATURE		Exes Administrator	DATE			

After completion, this form should be sent via HRA Finance department, Skipton House, 80 London Road, SE1 6LH

Annex 8: Trust Payment Request Letter



Health Research Authority

XXXXXXXXXX
X
X
X
X

Our ref: xxxx

XXXXXXXXXX 2014

XXXXXXXXXX
XXXXXXXXXX
XXX
X

Dear xxx

Health Research Authority (HRA) Research Ethics Service Committee
XXXXXXXXXX – 201X/1X Chairs Allowance
XXXXXXXXXXXXXXXXXX

The Chair of a HRA RES Committee is entitled to an allowance of £3,600 per year plus employers on costs in recognition of the significant responsibilities required for the role.

The HRA have requested, for NHS employed Chairs, the allowance is paid through the Chairs salary and is reimbursed to the Trust via a recharge to the Health Research Authority. The payment is paid quarterly in arrears and under the Inland Revenue rules the payment is classed as earnings and it attracts both Class 1 National Insurance Contributions and taxation under the Pay as you Earn scheme (PAYE).

Any expenses incurred by the Chair will also need to be reimbursed by the Trust and taxed appropriately under the PAYE Scheme. Any expenses should be included on the quarterly recharge invoice to the HRA.

XXXXXXXXXX has been appointed to the role of Chair of the HRA RES xxxxxxxx since xxxxxxxx and is entitled to the allowance for the financial year April 201x – March 201x. I am writing to ask if you would facilitate the first quarter payment to xxxxxxxxxx as detailed below, to meet the next immediate payroll deadline.

XXXXXXXXXX, Chair HRA RES Committee xxxxxxxxxx
XXXXXXXXXXXXXXXXXX NHS Foundation Trust
Quarterly payment for the period April 201x – June 201x plus employers on costs
Payroll number xxxxxxxxxx

Please invoice:

Health Research Authority
T71 Payables F275
NHS SBS
Phoenix House
Topcliffe Lane
Tingley
Wakefield WF3 1WE