

## Mileage & Subsistence Rates

### NJC Mileage Rates from 1st April 2011

	under 1000cc	1000- 1199cc	1200cc+
<b>Essential Users</b>			
Lump sum (pa)	£846.00	£963.00	£1,239.00
Lump sum (p.mth)	£70.50	£80.25	£103.25
Rate per mile: first 8,500 miles pa	36.9p	40.9p	50.5p
Rate per mile: after 8,500 miles pa	13.7p	14.4p	16.4p
<b>Casual Users</b>			
Rate per mile: first 8,500 miles pa	46.9p	52.2p	65.0p
Rate per mile: after 8,500 miles pa	13.7p	14.4p	16.4p

### Subsistence Rates:

	Breakfast (if absent from normal place of work before 7am)	£4.48
	Lunch (if absent from normal place of work between 12-2pm)	£6.17
	Tea (if absent from normal place of work after 5.30pm)	£2.43
OR	Dinner (if absent from normal place of work after 8.30pm)	£7.64 / £15.00 for overnight hotel stay
	Residential courses - out of pocket expenses per night	£3.51

\* All subsistence claims must be supported with receipts of expenses incurred. Claims without receipts will not be processed for payment.

\* All the above subsistence rates are **non taxable** PROVIDED that you are more than 5 miles away from your normal place of work (normally the Council Offices) for more than 5 hours. Otherwise they should be entered in the 'Subsistence-Taxable' box