



# A step by step guide to claiming expenses

KEEP ME HANDY!

**jmk**  
GROUP UK

**Dear Contractor,**

**Welcome to the JMK expenses guide. In order to receive the full benefits of our service it is imperative that you claim expenses. However these expenses do need to be claimed in the correct way.**

**Please refer to this guide as an aid to help you get the maximum benefit.**

**Please ensure that your expenses are wholly and exclusively for work purposes. Expenses are not refunded to you, they are offset against your tax liability, therefore increasing your take home pay.**

# Maximizing Your Income

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# VALID INFORMATION

- Please follow these guidelines as we have made sure that they meet the requirements of the Inland Revenue, keeping you compliant at all times.
- Expenses associated with travelling to or from a work site are allowed for up to 24 months.
- Only those expense categories listed on the claim form will be accepted.
- Incorrect or partially completed claims will NOT be processed and will be returned to you. We must ensure we abide to the requirements of the Inland Revenue at all times.
- **ATTACH ALL ORIGINAL RECEIPTS TO SUPPORT YOUR EXPENSE CLAIM**  
We are required by the Inland Revenue to validate all of your expense claims to make sure that only legitimate expenses are processed.
- Claims must be submitted within 28 days of the transaction date.

## TIPS

1. WE ADVISE YOU KEEP COPIES OF ALL YOUR EXPENSES CLAIM FORMS AND RECEIPTS IN A FILE FOR YOUR OWN RECORDS!
2. WHEN CLAIMING EXPENSE FROM ABROAD YOU WILL NEED TO CLAIM IN STERLING. WRITE THE STERLING EQUIVALENT, THE EXCHANGE RATE AND DESCRIPTION OF THE EXPENSE ON EACH RECEIPT
3. TRY TO SEND YOUR EXPENSES IN WEEKLY, TO AVOID THEM GETTING LOST OR MISSING THE DEADLINE.

# EXPENSES EXPLAINED

## WHY SHOULD I CLAIM EXPENSES?

When you have become a JMK Group UK employee it is essential to claim expenses as this helps increase your net income. Each expense is tax deductible, which means that your tax bill is reduced by the amount of that expense. If you choose not to claim expenses, your net income will be greatly reduced.

## HOW TO CLAIM YOUR EXPENSES

It couldn't be easier as all your expense administration can be taken care of online. Simply logon to the JMK client zone at [www.jmkgroupuk.com](http://www.jmkgroupuk.com) and click on 'my expenses' and follow the step by step guide. If you need assistance with this please contact your account manager. Please note that if you submit your expense claim online, the receipts need to be submitted by post

## WHY DO I HAVE TO PRINT AND SIGN MY EXPENSES FORM?

It is a requirement of the Inland Revenue that all expenses are signed by the person that is claiming them to authenticate that the expenses are correct. When you submit your expense forms online, this is regarded as an 'electronic signature

## WHEN SHOULD MY EXPENSES REACH JMK GROUP UK?

Expenses can be submitted on a weekly basis and should arrive with us by Wednesday of each week.

## HOW MUCH CAN I CLAIM?

On most expense items (unless otherwise stated) you can claim an unlimited amount as long as it is deemed as reasonable. To help you establish what is deemed as 'reasonable' there is a suggested claim limit within each section.

## DOCUMENTATION REQUIRED WHEN SUBMITTING YOUR CLAIM

***NO EXPENSES WILL BE APPROVED WITHOUT A VALID, RECEIPT.***

At JMK we are happy to accept faxed or emailed receipts. Please ensure, where possible, that they are valid VAT receipts which means that they will contain the following information:

- Supplier name and address
- Date
- VAT registration number

## AUTHORISATION NEEDED

Claims for any expenditure not covered in this guide can only be accepted if you receive authorisation in advance. You will need to speak to your account manager who will arrange this for you.

## SIGNING AND DATING YOUR EXPENSES CLAIM FORMS

It is essential that you sign and date both pages on every Expenses Claim Form you submit to us for us to be able to process them. It is also extremely important that you only claim for dates that have just passed. You **CANNOT** under any circumstances claim in advance for dates that have not come around yet. All original Expenses Claim Forms must reach us by Wednesday of each week. Late Expenses Claim Forms may result in the delay of your expenses being processed.

**IT IS IMPORTANT TO REMEMBER THAT WE DO NOT REIMBURSE EXPENSES IN FULL; WE WILL USE WHAT YOU CLAIM TO REDUCE THE AMOUNT OF TAX YOU PAY ON YOUR SALARY.**

## WHERE YOU SEND YOUR ORIGINAL EXPENSES CLAIM FORM

You must send the original ink signed expenses claim form along with all

original receipts. Failure to do so may result in your expenses not being authorised and your tax not being offset.

**PLEASE SEND YOUR EXPENSES CLAIM FORM TO:**

Freepost Plus RSCX-JJES-YRGS  
JMK GROUP UK  
HIGHBRIDGE  
OXFORD ROAD  
UXBRIDGE  
UB8 1HR

Any problems please do not hesitate to contact us:  
Tel: 01895 447 800  
Fax: 01895 434 156  
email: [expense@jmkgroupuk.com](mailto:expense@jmkgroupuk.com)  
[www.jmkgroupuk.com](http://www.jmkgroupuk.com)

We are always on hand and ready to help with any expense queries you have.

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## PERSONAL DETAILS

If your expense claim form has not already been pre-printed with the following details:

- First Name and Surname
- Membership ID Number
- Worksite
- Start date

We require you to complete the following details in **BLOCK CAPITALS** as shown below.

Name	JOE BLOGGS	Membership ID	A000811
Worksite	UXBRIDGE STATION	Start date at this site	01/01/07

Failure to complete any of these details will result in your expense claim form being **REJECTED**.



## MEALS

To claim for your meals you must complete the following on your expense claim forms:

- The dates
- How much you are claiming each day / month and why. *Please refer to table below.*
- Enter all costs

	Daily Entitlement
Over 5 Hrs away from home leaving after 07:30 hrs	£6 Per Day
Over 5 Hrs away from home leaving before 07:30 hrs	£10 Per Day
Over 10 Hrs away from home leaving after 07:30 hrs	£18 Per Day
Over 10 Hrs away from home leaving before 07:30 hrs	£23 Per Day

Daily entitlements are a guide only, your expense claim forms should match your receipts.

## HERE IS HOW TO COMPLETE YOUR EXPENSE CLAIM FORMS

Date	Meals	Total £
04/01/10	Sandwich & Drink	£ 4.40
05/01/10	Lunch @ Mikey's Cafe	£ 7.85
Total meals		£ 12.25

# MILEAGE

If you travel to and from a temporary office or worksite, you can claim for your vehicles mileage. You will need to complete the following on your expense claim forms:

- Complete all vehicle details.
- Make, Model, CC, Registration Number and the Milometer Reading.
- Date, Destination, Number of Miles and the Number of Passengers if any.
- Add the total number of miles together.
- **VAT Petrol receipts are required by JMK Group UK. You must submit VAT receipts together with your claim.**

## TIPS

YOU MUST ALSO BE AWARE THAT WHEN CLAIMING MILEAGE, THE INLAND REVENUE MILEAGE RATE ALLOCATED IS TO COVER **ALL** MOTORING EXPENSES. THIS MEANS THAT YOU CAN NOT CLAIM FOR FUEL, REPAIRS, SERVICING OR THE COST OF PURCHASING THE VEHICLE ITSELF AND ANY RECEIPTS FOR ANY OF THESE ITEMS OR EXPENDITURES WILL BE RETURNED.

Vehicle	First 10,000 Miles	10,000 + Miles
Car	40p Per Mile	25p Per Mile
Motorbike	24p Per Mile	24p Per Mile
Bicycle	20p Per Mile	20p Per Mile
Passenger	5p Per Mile	5p Per Mile

Failure to complete any of these details will result in your expense claim forms being **REJECTED**.

## HERE IS HOW TO COMPLETE YOUR EXPENSES CLAIM FORM

Make	Model	c.c.	Registration number	Milometer Reading
Ford	Fiesta	1600	AB79CDE	500000

Please note, that you must provide details of the vehicle used on the expenses form.

Date	Destination and reason for journey	Number of miles	No. of Passengers
W/E 00/00/06 (6 days)	Office – worksite	560	1
W/E 00/00/06 (5 days)	Office – worksite	500	2
W/E 00/00/06 (6 days)	Office – worksite	480	0
W/E 00/00/06 (6 days)	Office – worksite	200	0
Total number of miles		1740	

You only need to detail the journey and actual miles travelled as we will calculate the claim value and will keep check on your miles claimed to date.



# TRAVEL

All non mileage travel expenses should be included in this section.

This includes travel by rail, taxi, air travel or ferry crossing (air, ferry and channel tunnel will need authority from your account manager prior to the journey)

Parking costs should also be included in this section, as well as road tolls.

**ALL receipts/tickets are required.**

If you travel to and from work by public transport you simply need to complete the following on your expenses claim form:

- The dates
- Form of transport you are using
- State whether travel card, oyster card
- Enter all costs
- **You must provide the receipts.**

In order to claim Congestion Zone Charges and Parking fees, you must complete the following on your expenses claim form:

- The dates
- Identify whether it is Congestion Charge/Parking
- Enter all costs
- You must attach all original receipts to your expenses claim form
- **JMK require all receipts for your congestion charge payments**

If you are claiming for mileage you are not able to claim any of the Following:

- Car Repairs
- Road Tax
- Car Insurance
- Other vehicle related costs (Repairs and Maintenance)

## TIPS

1. **DRIVE CAREFULLY!**  
YOU CAN NOT CLAIM FOR SPEEDING FINES.
2. **BE CAREFUL WHERE YOU PARK**  
AS YOU CAN NOT CLAIM FOR PARKING FINES OR CLAMPING.
3. **UNSURE! CONTACT YOUR ACCOUNT MANAGER AND ASK FOR ADVICE. THAT IS WHAT WE ARE HERE FOR.**

Failure to complete any of these details will result in your expenses claim form being **REJECTED**.

## HERE IS HOW TO COMPLETE YOUR EXPENSES CLAIM FORM

Date	Travel details (include dates and reason) (excluding private car mileage claimed overleaf), i.e. train, bus, tube, ferry	Total £
W/E 07/01/07	Travel card for one day <b>All Travel cards or receipts for Oyster Cards – Required</b>	£ 41.40
W/E 07/01/07	Congestion charge <b>All receipts Required</b>	£ 32.00
W/E 07/01/07	Parking reasonable parking charges incurred while you are on business may be claimed for <b>All receipts Required</b> Take care where and when you park. You will not be reimbursed for parking fines or clamping charges.	£ 15.00
Total travel £		£ 88.40



## ACCOMMODATION

Does your work take you away from home?

Do you need to stay in a Hotel or B & B?

If **YES** then you can claim for accommodation expenses and here is how!

- Complete the dates
- Provide the address and telephone number of the Hotel or B & B
- Enter the total cost of your stay

### ***RECEIPT REQUIRED***

Overnight subsistence and accommodation expenses is where a business trip necessitates one or more nights away from home, the hotel accommodation and reasonable costs of overnight subsistence are deductible.

This does not extend to overnight accommodation and subsistence at the base of business operations, even if there is a contractual requirement for the trader to reside in a particular place.

The reasonable costs of meals taken in conjunction with overnight accommodation are allowable, whether or not paid on the same bill.

Failure to complete any of these details will result in your expenses claim form being **REJECTED**.

## HERE IS HOW TO COMPLETE YOUR EXPENSES CLAIM FORM

Date	Accommodation Hotel, B & B Only details (include dates, proprietor, full address, Telephone number)	Total £
31.01.06	Farmhouse B & B 69a High Street, London N1 6TY Tel: 0207 738 7665 5 nights at £70.00 per night <b>Receipts must be attached</b>	£ 350.00
Total accommodation £		£ 350.00

## TOOLS / WORK CLOTHING

You can claim for Tools that you buy for work purposes, as long as you provide receipts. However these tools must be directly connected to your work and you should be prepared to explain the function of a particular tool if we can not ascertain what it is for. You can claim for some computer equipment as long as its uses are for work/business purposes.”

This rule also applies to telephones, fax machines, cameras and other similar equipment. Please contact head office for more information.

You can claim for work clothing if it is for safety purpose or protective in nature. General work wear for example jeans, suits or shoes cannot be claimed for. Examples of expectable claims are high visibility jackets, water proofs and steel toecap boots.

Complete all the following on your Expenses Claim Form:

- The dates
- The supplier
- Identify what you are claiming for
- Enter all costs
- **You must attach all original receipts to the expenses claim form**

Failure to complete any of these details will result in your expenses claim form being **REJECTED**.



# TIPS

JMK SUPPLIES POSTAGE-PAID ENVELOPES FOR YOUR EXPENSES CLAIM FORMS! ALL YOU NEED TO DO IS CONTACT YOUR ACCOUNT MANAGER WHEN YOU NEED MORE!



## HERE IS HOW TO COMPLETE YOUR EXPENSES CLAIM FORM

Date	Tools Work clothing – details	Total £
17.01.06	Safety shoes	£ 75.00
25.01.06	Hammer	£ 15.00
29.01.06	Torch Expenses can be claimed for tools purchased as long as the tools are of an industrial nature and are used solely for your work. <b>A VAT invoice must be supplied for the claim to be processed</b>	£ 6.00
17.01.06	Coveralls – Launderette	£ 20.00
17.01.06	Postage Stamps – business related mail	£ 1.86
	Tools total £	£ 84.00

## TELEPHONE / MOBILE PHONES



Do you use your contract mobile phone for business calls?

If **YES** then you can claim for your business calls cost only.

- Complete the Dates
- Please note that you cannot claim for telephone line rental.
- Enter all costs
- You must attach copies of all telephone bills with all work related calls highlighted.
- **PAY AS YOU GO PHONES WILL ONLY BE ACCEPTED IF THE PHONE IS USED SOLEY FOR WORK PURPOSES**

Failure to complete any of these details will result in your expenses claim form being **REJECTED**.

### HERE IS HOW TO COMPLETE YOUR EXPENSES CLAIM FORM

Date	Telephone	Total £
31.01.06	Mobile phone calls for business	£ 40
31.01.06	Main line phone calls for business You may claim the full cost of all business mobile phone calls, including VAT for any business calls you make You will need to submit the first page of your telephone bill, showing VAT, and all business calls being claimed must be highlighted on the itemized billing.	£ 44
	You can not claim for any Internet-related cost	
Telephone total £		£ 84.00

## PROFESSIONAL FEES

You can claim for training courses or professional fees only if they are directly relevant to the job you are doing as a JMK Group UK employee. If we are not able to connect the course you wish to claim for to your job title given in your application form we may ask you for additional information. You must provide all original receipts from the training centre to be able to claim.

Complete all the following on your expenses claim form:

- The dates
- The supplier
- Identify what you are claiming for whether it is a course or subscriptions
- Enter all costs
- **You must attach all receipts to the expenses claim form**

Failure to complete any of these details will result in your expenses claim form being **REJECTED**.

## TIPS

UNSURE!  
CONTACT YOUR ACCOUNT MANAGER AND ASK FOR ADVICE THAT IS WHAT WE ARE HERE FOR!



## HERE IS HOW TO COMPLETE YOUR EXPENSES CLAIM FORM

Date	Professional fees courses - details	Total £
22.01.06	<b>First Aid course</b> Courses for general personal improvement between contracts are not allowable. It is suggested that you contact us for guidance prior to enrolling on any courses. <b>All allowable courses need to be authorized by your agency / company and should be supported by receipts.</b>	£ 75.00
22.01.06	<b>Subscriptions</b> You may claim for subscription to professional bodies in circumstances where JMK deems the membership necessary for the better performance of your duties. <b>You will need to submit your receipt</b>	£ 45.00

Professional fees total £ £ 84.00

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