



Allowances and Expenses (Officers)

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Version	History of Amendments	Date
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2.00	Removal of references to SCDEA in Appendix 'E'	06/05/2015
3.00	Removal of section 7, Parking Penalty Fines	07/05/2015
4.00	Amendment to Section 20 'Remote Island to Mainland Travel'	20/01/2016
5.00	Minor changes to nomenclature contained within the document such as PSoS to Police Scotland and Human Resources to People and Development. SOP has been formatted onto new corporate template	10/10/2016
6.00	Removal of section 13.1 (d) and some minor corrections including numbering as per corporate template	28/03/2017
7.00	Policy Simplification Project. Procedure rewritten to support modernisation and 2026 objectives. Primary items amended are Central Services Allowance, Dog Handlers Allowance during maternity leave, On-call Allowance, Plain Clothes Allowance, Glasses for DSE/Operational Use, Probationer Training at the Scottish Police College, CRTP, and Appendix D.	01/04/2019
8.00	Procedure updated to note claims must be submitted for authorisation through SCoPE and minor changes to wording.	24/06/2019
9.00	Procedure updated to reflect position that certain groups of officers require to claim plain clothes allowance by paper form. Inclusion of information that expense claims can continue to be made by paper form for officers that may not have access to SCoPE.	27/06/2019
10.00	Procedure updated to reflect the agreement that claims for glasses for DSE use are capped at £50.00	10/07/19
11.00	Residential training exemption at Nelson Street clarified. Option of wearing plain clothes with agreement of management removed from plain clothes allowance.	12/11/19

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1 Overview

1.1 What is this about?

1.1.1 Officers can claim a number of allowances and expenses. Here we will give you an overview of these, explain how to make a claim, and detail the current rates that can be claimed.

1.1.2 Historic allowances not referred to here no longer apply.

1.2 Who is this for?

1.2.1 This is for our officers only.

1.3 Key information

- We expect that officers only make claims that are reasonable and necessary. VAT receipts or proof of spending must be provided with all expense claims, unless it is not operationally possible to do so.
- We will consider the reasonableness of claims, taking into account individual situations and a number of circumstances such as health, safety and wellbeing.
- This guidance provides access to quick and simple information you need to know on a day-to-day basis. The definitive source of this information if you need it is the Police Regulations (specifically Regulation 26, Regulation 27, Regulation 28, and Regulation 29), associated determinations and Police Negotiating Board (PNB) Circulars. We have provided links to these sources of information in the Resources section.
- It is not possible to address every potential scenario, and there may be times that an officer can claim an expense not listed in the procedure that they have reasonably incurred to allow them to carry out their duty.

2 Staff/Officer

2.1 What you need to do:

- Before you make a claim for an allowance or expense, you need to make sure that you know what you are entitled to claim.
- Be aware of the steps that you need to follow.
- Remember to complete your claim fully, make your claims timeously, and include receipts where applicable.

2.2 How to make a claim

2.2.1 In the main, allowance and expense claims, including mileage, must be submitted for authorisation through SCoPE. Remember to include receipts with your claim; you can easily add these as an attachment.

2.2.2 Plain clothes allowance claims are an exception to this. If your salary is administered by the Northern or Strathclyde/Glasgow legacy Payroll areas, you can submit your claim through SCoPE; all other officers need to claim using the Allowance Claim (Police Officer Only) Form (062-008).

2.2.3 If you do not have access to SCoPE e.g. you might be on secondment outwith the organisation, you can submit allowance and expense claims using the Expenses Claim Form (007-003) or Allowance Claim (Police Officer Only) Form (062-008).

2.2.4 If you need to make a claim for an imprest payment/petty cash, you should use the Expenses Claim Form (007-003); you cannot claim this through SCoPE.

2.2.5 You can find detailed guidance on how to submit your claim via SCoPE on the SCoPE pages of the intranet.

2.3 What you can claim

2.3.1 The allowances and expenses available to claim are set out in the Table of Allowances and Expenses at Appendix A.

2.4 Allowances during suspension

2.4.1 If you are suspended from duty, you cannot claim any allowance other than home, transitional rent or compensatory grant/replacement allowance during the time of the suspension. Police Scotland will backdate payment of the allowances you would have received had you been at work during the period of your suspension if:

- It has been determined that you do not have a case to answer in respect of misconduct or gross misconduct;
- You are the subject of improvement action; or
- You are subject to disciplinary action in the form of a verbal or written warning.

3 **Manager**

3.1 **What you need to do:**

- Familiarise yourself with the allowances and expenses that your officers are entitled to claim. Remember, you are responsible for initially authorising claims so you must have a good understanding of entitlements to do this.
- Check that all expenses claimed by your team are reasonable and necessary, and they provide VAT receipts where applicable.
- Authorise claims promptly; do not delay them unnecessarily.
- Tell your local Business Support Unit or HR Shared Services team when an officer is no longer entitled to an allowance to make sure they are paid correctly e.g. if your officer transfers out of post or if the allowance stops during sick leave or maternity/adoption leave.

3.2 **Receiving a claim**

3.2.1 For the most part, you will receive allowance and expense claims from your team through SCoPE. If you think parts of the claim might be wrong or incomplete, try to speak to your officer as soon as possible as it is important that we pay claims in the correct finance accounting period.

3.2.2 Plain clothes allowance claims are an exception to this. If any of your officers have their salary administered by the Northern or Strathclyde/Glasgow legacy Payroll areas, they must still submit their claim through SCoPE; all other officers need to claim using the form, Allowance Claim (Police Officer Only) Form (062-008).

3.2.3 Any officer who does not have access to SCoPE e.g. is on secondment outwith the organisation, can submit allowance and expense claims using the Expenses Claim Form (007-003) or Allowance Claim (Police Officer Only) Form (062-008).

3.2.4 Claims for an imprest payment/petty cash should also be submitted to you using the Expenses Claim Form (007-003); this cannot be claimed through SCoPE.

3.2.5 You can find detailed guidance on how to process claims on the SCoPE pages of the intranet.

3.3 **What can be claimed?**

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- 3.3.1 The allowances and expenses that your officers can claim are set out in the Table Allowances and Expenses at Appendix A.

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4 **Resources**

Forms

- Allowance Claim (Police Officer Only) Form 062-008
- Expenses Claim Form (007-003)

Reference Documents

- Allowances and Expenses (Officers) - Table of Allowances and Expenses
- Allowances and Expenses (Officers) - Housing and Transitional Rent Allowance (Replacement Allowance) Guidance

Related Procedures

- Acting and Temporary Promotions, Officers
- Adoption
- Adoption/Maternity Support
- Attendance Management
- Chief Constable Transfer Reimbursement of Expenses
- International Training Deployment
- Leavers
- National and International Deployment Welfare
- Pregnancy and Maternity
- Shared Parental Leave
- Uniform and Appearance Standards (Officer)

Useful Links

- Determinations Under the Police Service of Scotland Regulations 2013
- Health and Safety Display Screen Equipment Self-Assessment Toolkit
- Health and Wellbeing Intranet Site
- HM Revenue & Customs
- Police Dog Unit SOP
- Police Negotiating Board
- Police Service of Scotland Regulations 2013
- SCoPE Intranet Site
- Suspension from Duty SOP



Appendix A

Allowances and Expenses (Officers) - Table of Allowances and Expenses

Allowances

Here you will find details of the agreed allowances that officers may be able to claim in the course of their duty.

Central services allowance

We will pay this allowance during periods of annual leave and maternity/adoption support leave, but this will stop if you are on a period of sick leave, maternity/adoption leave, or shared parental leave for four or more weeks.

Who is eligible?	What do I get?	How do I get it?
Officers based at the Scottish Police College and posted within Leadership, Training and Development (LTD).	£2,100 per annum.	This allowance is paid directly through Payroll, you do not have to claim this monthly.

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Dog handlers allowance

We will pay this allowance to you throughout annual leave and maternity/adoption support leave, but this may stop during periods of sick leave, maternity/adoption leave or shared parental leave lasting four or more weeks, if you no longer keep and care for your dog(s) during the period of leave.

If an officer becomes pregnant, the primary consideration will be the welfare of both the officer and the dog(s) they are responsible for handling. This could mean that we need to allocate the dog(s) to another officer either on a temporary or permanent basis. If this happens, this allowance will stop four weeks after you no longer care for the dog(s), but we will fully consider each case before a decision is made.

Who is eligible?	What do I get?	How do I get it?
An officer who keeps and cares for one of our dogs in their own home.	£2,387 per annum (25% extra per additional dog).	This allowance is paid directly through Payroll, you do not have to claim this monthly.

Excessive rest day disruption (federated ranks)

You are considered to be disrupted if you have had a duty change made to a rest day which falls during the period of your published duty roster which must cover a period of at least three months into the future (13 weeks or 91 days). If you request a change to your duty roster for wellbeing or personal reasons, your rest day is not regarded as being disrupted.

Who is eligible?	What do I get?	How do I get it?
This allowance can be claimed on the fourth and subsequent occasions in a rolling 42-day period when an officer's rostered rest day has been disrupted	£20.24 per occasion.	You must submit an allowance claim to your manager.

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because of a requirement to perform a period of duty.		
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Motor vehicle allowance – essential user (E rate)

Motor vehicle allowances are nationally agreed rates that an officer can claim for travel carried out as part of their tour of duty.

We will pay this allowance during periods of annual leave and maternity/adoption support leave, but this will stop if your vehicle is out of order or if you are on a period of sick leave, maternity/adoption leave or shared parental leave for four or more weeks.

Tax implications: If the mileage rate you claim is higher than the HMRC approved rate, your Payroll department will advise Her Majesty’s Revenue and Customs (HMRC). HMRC may then adjust your PAYE code for the next tax year if required.

Who is eligible?	What do I get?	How do I get it?
An officer can claim this allowance if the Designated DCC considers that it is essential for them to have access to their own vehicle to carry out their normal duties.	<p>Engine size, 1200-1450cc</p> <ul style="list-style-type: none"> • £1,239 lump sum per annum and • 50.5p per mile for the first 8,500 miles then 16.4p thereafter. <p>Engine size, 1000-1199cc</p> <ul style="list-style-type: none"> • £963 lump sum per annum and • 40.9p per mile for the first 8,500 miles then 14.2p thereafter. <p>Engine size, 451-999cc</p> <ul style="list-style-type: none"> • £846 lump sum per annum and • 36.9p per mile for the first 8,500 miles then 13.7p thereafter. 	<p>Specific senior posts within the organisation have been identified as being suitable to claim this allowance. If you think that your post may be eligible to attract this allowance, you should discuss this with your Chief Superintendent/Head of Department for this to be raised through the chain of command.</p> <p>You do not need to claim the lump sum element of this allowance; it will be paid directly through Payroll but you must submit an expense claim to your manager for mileage.</p>

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	<p>The lump sum will be pro-rated based on completed months in the year if you become an essential user partway through a year.</p>	<p>You are responsible for ensuring that you have appropriate Business Use cover on your vehicle, and be willing to carry passengers for work related purposes before you can claim this allowance.</p>
<p>Police dog handlers who are travelling to work with their dog and have and some form of assessment made regarding the suitability of their home for a dog/kennel.</p>	<p>Home-to-work mileage expenses (as above) under the heading of 'Mileage - Essential (non-tax)' on SCoPE. Effective from 3 December 2018.</p> <p>Travel in a private car by an officer (with the dog) to their place of work will be regarded as a qualifying business journey.</p> <p>Mileage relief will also be due when other business journeys are being undertaken including to temporary workplaces (for instances call-outs from home) but will not be due when the journey is private (going to the shops with the dog)</p>	<p>You are responsible for ensuring that you have appropriate Business Use cover on your vehicle to claim this allowance.</p>

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Motor vehicle allowance – casual user (C rate)

Motor vehicle allowances are nationally agreed rates that an officer can claim for travel carried out as part of their tour of duty.

Tax implications: If the mileage rate you claim is higher than the HMRC approved rate, your Payroll department will advise Her Majesty’s Revenue and Customs (HMRC). HMRC may then adjust your PAYE code for the next tax year if required.

Who is eligible?	What do I get?	How do I get it?
An officer can claim this allowance if the Designated DCC considers that it is desirable for them to have access to their own vehicle to carry out their normal duties.	Engine size, 1200-1450cc <ul style="list-style-type: none">65p per mile for the first 8,500 miles then 16.4p thereafter. Engine size, 1000-1199cc <ul style="list-style-type: none">52.2p per mile for the first 8,500 miles then 14.4p thereafter. Engine size, 451-999cc <ul style="list-style-type: none">46.9p per mile for the first 8,500 miles then 13.7p thereafter.	If you think that your post may be eligible to attract this allowance, you should discuss this with your Chief Superintendent/Head of Department for this to be raised through the chain of command. You must submit an expense claim to your manager for mileage. You are responsible for ensuring that you have appropriate Business Use cover on your vehicle, and be willing to carry passengers for work related purposes before you can claim this allowance.

Non-essential/non-casual mileage rate (P rate)

Tax implications: If the mileage rate you claim is higher than the HMRC approved rate, your Payroll department will advise Her Majesty’s Revenue and Customs (HMRC). HMRC may then adjust your PAYE code for the next tax year if required.

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Who is eligible?	What do I get?	How do I get it?
An officer can claim this if they need, on occasion, to use their own vehicle as part of their tour of duty, and they are not eligible to claim either the Essential or the Casual rate.	36.9p per mile (with no passengers). 50.5p per mile (carrying 1 or more passengers to the same location).	You must submit an expense claim to your manager for mileage. You are responsible for ensuring that you have appropriate Business Use cover on your vehicle, and be willing to carry passengers for work related purposes before you can claim this allowance.

On-call allowance (federated and superintending ranks)

On-call is defined as any prearranged operational need for an officer to be available for duty out with their normal working hours. Before designating a role as having a requirement to be on-call, the Chief Constable must consult and agree this with the Joint Central Committee.

Who is eligible?	What do I get?	How do I get it?
An officer on a period of on-call can claim this allowance. A period of on-call is either the period between the end of one tour of duty and the start of the next, or a 24-hour period, whichever is less.	£25.49 per period.	You can claim this allowance for each period that you are on call. You must submit a claim to your manager for any period you are on-call.

Overnight allowances – overnight disruption allowance (federated ranks)

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You cannot claim this allowance when attending a seminar or conference (in any capacity), a training course as a candidate, or for any overnight trips outwith the UK. You must stay away from home to claim this allowance.

Who is eligible?	What do I get?	How do I get it?
An officer that has been practically unable or prevented from returning home because of the need to perform duty away from their usual place of duty.	£63.90 for each displaced night.	You must submit an allowance claim to your manager.

Overnight allowances – additional disruption allowance (federated ranks)

You cannot claim this allowance when attending a seminar or conference (in any capacity), or a training course as a candidate.

Who is eligible?	What do I get?	How do I get it?
An officer that is deployed in circumstances that allow them to claim overnight disruption allowance, and operational imperatives, exceptional geographic factors or safety or security considerations necessitate restrictions being placed on their activities whilst off duty, or	£42.60 for each displaced night.	You must submit an allowance claim to your manager.

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They are required to be available for recall to duty at any time or times during this period.		
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Overnight allowances – minimum standards allowance (federated ranks)

If you are deployed in circumstances that prevent you from returning home, you will be provided with accommodation of a minimum standard. The minimum standard you can expect is that the accommodation will be single occupancy with an en-suite bath or shower room, have hot and cold running water, have clean linen and towels, and be capable of maintaining a reasonable and comfortable living environment. This also applies to officers on residential training, with the exception of probationer training.

Who is eligible?	What do I get?	How do I get it?
<p>Any officer deployed in circumstances that prevent them from returning home, where the accommodation provided to them is not of the minimum standards noted above and efforts to rectify this have been exhausted.</p> <p>You cannot claim this allowance due to the lack of en-suite facilities in Nelson Street, Aberdeen. A bespoke exemption is in place for this accommodation when it is being used by candidates on residential training courses.</p>	<p>£90 per night.</p>	<p>You must submit an allowance claim to your manager.</p>

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Plain clothes allowance (federated ranks)

If you are working in a plain-clothes role for less than three months, you will not be able to claim this allowance. If your posting is extended beyond three months however, you will start to receive the allowance at this point and we will backdate payment to you to cover the whole period.

We will pay this allowance during periods of annual leave and maternity/adoption support leave, but this will stop during a period of sick leave, maternity/adoption leave or shared parental leave that lasts for four or more weeks.

Who is eligible?	What do I get?	How do I get it?
<p>An officer who has an operational reason to wear plain clothes for the majority of their duty time for three months or more.</p> <p>Pregnant officers and those who are breastfeeding who might find it difficult to wear the default operational uniform can claim this allowance if they need to wear plain clothes for three months or more.</p>	<p>£14.40 per month.</p> <p>This is paid for each full month in post.</p>	<p>If you feel that you may eligible for this allowance, you should discuss this with your manager in the first instance who will escalate through the command structure to the Chief Superintendent/Head of Department for approval.</p> <p>If approved, you must submit a monthly allowance claim to your manager.</p>

Transitional rent/housing allowance and compensatory grant (replacement allowance)

You can find further information in the Housing and Transitional Rent Allowance (Replacement Allowance) Guidance.

Who is eligible?	What do I get?	How do I get it?
<p>Officers who joined the Police Service prior to September 1994, and who are currently entitled to receive this payment.</p>	<p>There are varieties of rates, which you can get via People Direct/Payroll department.</p>	<p>If you are entitled to this, it will be paid directly through Payroll.</p>

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		You must notify us of any change in your circumstances that may affect your entitlement to this.
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Expenses

Here you will find details of the agreed expenses that officers may be able to claim in the course of their duty.

Accommodation expenses

You should always book accommodation through your Business Support Unit/Divisional Administration Unit unless it is not operationally possible for you to do so.

Who is eligible?	What do I get?	How do I get it?
An officer who has necessarily incurred expenses in connection with their duty away from their usual workplace, or who is retained on duty beyond their normal daily period of duty and it would be unreasonable for them to return home.	Full cost of reasonable accommodation expenses incurred. If you ask, we might pay an advance to cover probable expenses away from your usual workplace.	You must submit an expense claim to your manager. You can only claim expenses if you have been unable to book accommodation through your Business Support Unit/Divisional Administration Unit, and you have had to pay for the accommodation.

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Compensation for damage or loss to personal effects

Before taking any personal items with you on duty, think about whether it is reasonable and necessary for you to do so. If you intend to wear or carry an item of value to you, you should have personal insurance in place to protect it.

Who is eligible?	What do I get?	How do I get it?
<p>An officer whose personal effects have been lost or damaged whilst in their possession through no fault of their own when on duty.</p>	<p>Compensation for the value of the item at the time of damage or loss, not the cost of replacement.</p> <p>(excludes private vehicles)</p>	<p>Before you make a claim, and if it is appropriate, you need to try to receive compensation through the courts first via a Compensation Order.</p> <p>If you are unsuccessful through the court or if it is inappropriate to take this route, you should submit a report with full details of the damage to your Divisional Commander or Head of Department for consideration. If they approve your request, they will submit this to Payroll via your Business Support Unit/Divisional Administration Unit.</p> <p>Legal Services administer all employee or public liability claims, and the Fleet Manager should be made aware of any claims relating to motor insurance.</p>

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Food and drink (excluding alcohol)

If requested, we might give you an advance to cover probable expenses for food and drink that you could expect to incur when you are away from your usual workplace. Claims for meals taken at your usual workplace are taxable, but claims for meals taken away from your usual workplace are non-taxable.

Who is eligible?	What do I get?	How do I get it?
An officer who has necessarily had to buy a meal because they have been detained on duty.	The full cost of a reasonable meal.	You must submit an expense claim to your manager.
An officer who is necessarily prevented from having their meal in the usual way during their shift, and who needs to purchase an alternative because of this.	The difference in the cost of a meal.	You must submit an expense claim to your manager.

Glasses for display screen equipment (DSE) use

You need to have had an eye test, which confirms that you need glasses specifically for DSE use. The test should confirm that your normal corrective glasses alone would not be sufficient.

Who is eligible?	What do I get?	How do I get it?
Officers that need to regularly use DSE as a significant part of their normal work (daily, for continuous periods of an hour or more).	Up to £50 to cover the cost of reasonable and appropriate frames and lenses. If you choose a higher price range of frames or lenses for personal preference, you have to pay the difference in cost.	You need to submit an expense claim to your manager for glasses required for DSE, supported by an endorsed prescription.

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Glasses for operational use

Safety glasses need to be one of our approved styles, and must not have mirrored lenses. You can get a list of available styles from the Health and Wellbeing Team who will order the glasses for you.

Who is eligible?	What do I get?	How do I get it?
Officers who need to wear glasses operationally, or when they are carrying out duties involving contact with the public or prisoners.	A pair of force approved safety frames and lenses with prescribed variations. If variations to the glasses are not required for operational reasons we can arrange this, but you need to meet the additional cost.	You need to provide an endorsed prescription from your optometrist to Health and Wellbeing, which should also confirm variations beyond your basic prescription that you need for operational reasons.

Incidental expenses for residential training

You cannot claim incidental expenses if you are delivering a training course or attending residential training within the initial probationer-training period.

Who is eligible?	What do I get?	How do I get it?
Officers who need to stay away from home overnight because they are attending a residential training course as a delegate.	£4.43 per night. The maximum claim you can make is £17.77 per week, unless you have to attend for a week's course of training on the preceding Sunday night so attend for five nights.	You must submit an expense claim to your manager.

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Recall to duty from annual leave

Who is eligible?	What do I get?	How do I get it?
An officer who is recalled to duty during a period of annual leave if they are on holiday at the time.	Reimbursement of the reasonable and necessary costs of: <ul style="list-style-type: none">• travelling expenses;• food and drink expenses; or• charges you may incur from your holiday destination for accommodation or food for the time you are not there.	You must submit an expense claim to your manager.

Reimbursement of Medical Charges

Who is eligible?	What do I get?	How do I get it?
An officer injured in the execution of their duty through no fault of their own.	The cost of related NHS charges for certain drugs, medicines, appliances and dental treatment under sections 69, 70, 71 or 71A of the National Health (Scotland) Act 1978.	You need to submit a written request via your manager detailing the incident with a medical report confirming that you need the treatment because of the injuries you sustained on duty.

Removal expenses

(For Chief Officers, refer to the Chief Constable Transfer, Reimbursement of Expenses Procedure)

We will provide removal expenses if the removal and need to relocate is, in the opinion of the Chief Constable, due to the exigencies of duty (except when initially joining Police Scotland). If you ask for a transfer to another location, you cannot claim removal expenses, but if there is a shortage of suitably qualified officers, or it is in the interests of efficiency that there is a requirement to relocate a suitably qualified officer for an advertised post, you would receive expenses.

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To claim costs of buying a new home, you must currently own your home or if you currently rent, we would need to agree that it was unreasonable for you to rent suitable accommodation in your new location before we would reimburse costs related to the purchase of a new home.

If you rent a property in your new location, you have personal liability for this, and the lease should be for no longer than six months. We will pay any early exit fee if you leave your lease early to buy a new home, otherwise, you will be responsible for this.

If you need to pay rent or a deposit for rental in advance, we might give you a cash advance to cover this. If we do this, you must repay the monies to us as soon as your rental is terminated. We may also give a cash advance if council tax needs paid in advance.

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If a transfer is short term e.g. less than two years, we may cover the cost of rental accommodation if Police Scotland accommodation cannot be provided for the duration of the transfer. We will consider this if it is a practical and reasonable option, and makes more financial sense than asking you to buy a home for the length of your transfer.

If two officers share a home and both move as part of the transfer, there can only be one claim made for removal and relocation expenses.

We own all fixtures and fittings funded by incidental expenses in Police Scotland houses. If you would like to keep any of these however, you can do this by paying us a percentage of the original amount paid. The following scale shows what you would need to pay:

- 0-1 year since fitting, 60% of value
- 1-2 years since fitting, 40% of value
- 2-3 years since fitting, 20% of value
- 3+ years since fitting, no cost

Tax implications: Some relocation costs up to £8,000 are exempt from reporting and paying tax and National Insurance. These are called 'qualifying costs', and include the cost of buying or selling a home, moving costs, buying certain things for a new home, and bridging loans. There are certain costs called 'non-qualifying costs', which include mail re-direction, council tax bills and purchasing new school uniforms. Even if the total cost of removal is under £8,000, there are reporting and tax liabilities for non-qualifying costs.

We will pay associated tax liability costs that you might incur due to receiving removal expenses (even if the total cost exceeds £8,000 and for all non-qualifying costs), but you should bear in mind that you may have to report any non-qualifying costs and qualifying costs over £8,000 when completing a self-assessment tax return.

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Who is eligible?	What do I get?	How do I get it?
<p>Officers who are transferred by us outwith a *reasonable commuting distance of their home, and who elect to move home within three months of the date of their transfer.</p> <p>Officers currently in receipt of additional travel expenses, or who elect to move home more than three months from the date of their transfer, cannot claim any of these expenses.</p> <p>*An unreasonable commuting distance would be if you were transferred to an island, have a minimum commute of 35 miles each way or if the Chief Constable decides the daily commute would be unreasonable (e.g. if we have concerns about health and safety)</p>	<p>You can claim:</p> <ul style="list-style-type: none"> • Reasonably incurred costs of the removal (three quotes are needed and we will pay the lowest), • Reasonably incurred costs related to selling or renting your old home and for buying a new home, • Reasonable cost of items of expenditure incidental to the move e.g. floor coverings, curtains/blinds and fitting, reconnection of TV and home computer services, mail direction for 12 months, • Cost of furniture to be put into storage if necessary for a reasonable length of time, <p>If you have been unable to sell your current home before relocating but buy a property in your new location, we will pay mortgage interest on your former home, property insurance, and council tax on your former home (the remaining council tax balance after tax relief for</p>	<p>You need to submit an expense claim to your manager.</p> <p>Expenses should be discussed and agreed in advance as we will only reimburse costs that are reasonably required, and only if we agree that the criteria for removal expenses has been met.</p>

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	<p>your former property being vacant is applied). This is payable for 26 weeks from the date you move, although there may be discretion applied by the Authority to extend this.</p> <p>If you are unable to sell your current home before relocating and you ask to rent a property in your new location, we will pay mortgage interest payable on your former home, rental cost of a similar property in your new location, building insurance costs, and council tax charges in excess of what you paid in your former home. This is payable for 26 weeks from when you move, although there may be discretion applied by the Authority to extend this,</p> <p>If you are retiring from an island posting due to service, compulsory age or ill health, claim for financial assistance for additional costs linked with a removal overseas (three quotes are needed and we will pay the lowest).</p>	
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Remote island to mainland travel

In relation to this expense, dependent children are those under 18 who normally stay with you, children in full time education on the mainland studying for their first qualification, or those who are disabled and normally stay with you. Part time officers are entitled to the full complement of concessionary trips.

Air travel can be booked, but it can only be booked to a Scottish mainland airport, and we expect officers to commit to the principles of best value to the organisation.

If an officer wishes to use one of their own entitlements to allow a non-entitled dependent to visit them on the island from the mainland, we will consider this if there is no additional cost to the organisation.

Tax implications: We will pay any associated tax liability costs that you may incur due to receiving these expenses.

Who is eligible?	What do I get?	How do I get it?
All officers posted to, and who live on an island.	<p>The cost of three trips to the mainland per year (pro-rated if you are transferred part way through the year).</p> <p>This includes your co-habiting partner, dependent children and/or dependants over 65 who stay with you.</p> <p>If you are posted on Mid Yell, Unst or Whalsay, you will also receive one return trip to Lerwick per month for you and your dependants. This includes your ferry trip to Shetland and mileage travelled to and from Lerwick at the Non Essential/Non Casual User rate.</p>	You need to contact your local Business Support Unit/Divisional Administration Unit (details can be found on the Travel section of the intranet), or the Travel Unit who will book your travel for you.

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	<p>If you are posted on Barra, you will also receive three return trips to Oban per year for you and your dependants. This includes your ferry trip to Oban and mileage travelled to and from Oban town at the Non Essential/Non Casual User rate.</p> <p>We will only reimburse the cost of one car per trip; trailers, boats and caravans are not eligible.</p>	
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Surveillance – expenses specific to surveillance

During the course of operational surveillance, there may be times where officers deployed on foot make purchases in order to maintain observations without arousing suspicion. We will reimburse all expenses incurred during operational surveillance on foot with or without a receipt if a supervisor or manager deems them as necessary and reasonable. Receipts that relate to covert expenses of the Scottish Witness Protection Unit, Special Operations Unit and Source Management Unit are managed and kept securely by those units.

Who is eligible?	What do I get?	How do I get it?
Officers who have had to buy goods, or use services whilst on duty to allow the maintenance of surveillance.	<p>The cost of the goods or services reimbursed.</p> <p>Where possible, non-perishable goods that cost over £10 should be returned later to get a full refund.</p> <p>You can claim reasonable costs for clothing and toiletries if you are kept</p>	You must submit an expense claim to your manager.

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	away from home unexpectedly for more than two days. You should have access to a personal overnight bag with contents to last you up to two days as standard due to the nature of a role undertaking surveillance, but if this is not operationally possible, we will reimburse expenses for clothing and toiletries purchased from day one.	
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Telephone expenses

Who is eligible?	What do I get?	How do I get it?
An officer who has a need to use their own telephone in exceptional circumstances to make business calls.	The full cost of any calls reimbursed.	You must submit an expense claim to your manager with a copy of your phone bill attached.

Travel expenses

The definition of an officer's place of duty is important when considering travel expenses. The current definitions are:

Casual place of duty – "Casual place of duty" means any police station or premises, which is not the officer's usual place of duty where the Chief Constable has determined that the officer is on duty for no more than one day.

Temporary place of duty – "Temporary place of duty" means any police station or premises, which is not the officer's usual place of duty where the Chief Constable has determined that the officer is temporarily on duty for two or more consecutive days of duty. A temporary place of duty becomes the officer's usual place of duty after two years.

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Usual place of duty – “Usual place of duty” means the police station or premises at which the officer performs the majority of their duties, or the police station or premises to which they have been nominally stationed if their ordinary duties are routinely performed in more than one location.

We calculate additional travel expenses by deducting the public transport fare from your home address to your current usual place of duty from the public transport fare incurred from your home address to the casual, temporary or new usual place of duty. Alternatively, the miles normally travelled from your home address to your current usual place of duty from the miles travelled from your home address to the casual, temporary or new usual place of duty.

If you are deployed away from your usual place of duty and need to stay overnight away from home e.g. attendance at a training course, you can claim the cost of additional travel expenses for one return journey from your home to the place of deployment.

Some insurance companies do not class travel to a casual workplace as “normal commuting”, so you may need additional “business use”. You should make sure that your vehicle has the appropriate cover for use. Although it is unlikely, you should meet any additional cost.

Additional travel expenses – travel to a casual place of duty...day one

Tax implications: Additional travel expenses claims are non-taxable.

Who is eligible?	What do I get?	How do I get it?
An officer deployed to a casual place of duty for no more than one day.	Additional travel expenses for every mile travelled beyond your usual commute, paid at 36.9 pence per mile or the difference in public transport fares.	You need to submit an expense claim to your manager with a receipt.

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Additional travel expenses – travel to a temporary place of duty... day 2-28

Tax implications: Additional travel expenses claims are non-taxable.

Who is eligible?	What do I get?	How do I get it?
An officer deployed to a temporary place of duty for at least two consecutive days up to 28 calendar days.	Additional travel expenses for every mile travelled above your usual commute up to a maximum distance of 55 miles from your home each way, paid at 36.9 pence per mile. Alternatively, the difference in public transport fares. If the temporary place of duty is more than 55 miles from your home address, we will offer temporary accommodation.	You need to submit an expense claim to your manager with a receipt.

Additional travel expenses – travel to a temporary place of duty... day 29-2 years

If you are receiving additional travel expenses for travel to a temporary place of duty for 29 days to two years, you should note that this does not preclude you from deployment to a casual place of duty during this period.

A temporary place of duty will automatically become your usual place of duty after two years.

Tax implications: Travel expenses are tax free for any temporary posting that lasts, or is expected to last less than two years. If your posting then extends beyond two years, your travel expenses will be taxable as soon as it becomes apparent that the duration of your posting will change.

Who is eligible?	What do I get?	How do I get it?
An officer deployed to the same temporary place of duty for at least 29	From day 29 onwards you can claim additional travel expenses if the	You need to submit an expense claim to your manager with a receipt.

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consecutive calendar days up to two years (if it is agreed that the officer can travel rather than receive temporary accommodation).	travelling distance to your temporary place of duty exceeds 35 miles or your usual commute (whichever is greater) up to a maximum distance of 55 miles each way from your home address. This is paid at 36.9 pence per mile, or the difference in public transport fares.	
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Additional travel expenses – posted to a new usual place of duty

If your new usual place of duty is more than 55 miles from your home, you will be eligible and expected to claim removal expenses to allow you to relocate. We will consider individual circumstances however, and we might agree that you can commute rather than relocate if you request this via your Chief Superintendent/Head of Department. If this is agreed, your Chief Superintendent/Head of Department will review your circumstances every year to ensure the continued relevance against your personal and business needs.

If we agree that you can commute rather than relocate, we will pay you additional mileage costs for up to two years. We might agree that you can keep commuting after this, but you will not be able to claim additional travel. You must elect to relocate within three months of your transfer to claim removal expenses. See removal expenses section for more information.

Tax implications: As your new posting is permanent, your travel expenses are taxable from day one.

Who is eligible?	What do I get?	How do I get it?
An officer permanently posted to a new location after applying for an advertised post or after being transferred by us to a new usual place of duty (if it is agreed that the officer can travel rather than be	You can claim additional travel expenses if the travelling distance to your new usual place of duty exceeds 35 miles or your usual commute (whichever is greater) up to a maximum	You need to submit an expense claim to your manager on a monthly basis.

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<p>required to relocate and claim removal expenses).</p> <p>An officer who has requested a transfer to a new usual place of duty for welfare or personal reasons cannot claim this.</p>	<p>distance of 55 miles each way from your home address.</p> <p>Where the posting is more than 55 miles from your home address, you can claim removal expenses to relocate.</p> <p>Additional mileage is paid at 36.9 pence per mile, or the difference in public transport fares.</p>	
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Travel between home and place of work

Tax implications: Claims for travel to and from the usual place of work are generally taxable, however may be non-taxable if the posting is temporary.

Who is eligible?	What do I get?	How do I get it?
<p>An officer recalled to duty between two tours of duty,</p> <p>or</p> <p>who is required to perform their normal period of duty in more than one tour of duty,</p> <p>and</p> <p>who travels to and from home because of this.</p>	<p>Relevant travel expenses for each mile travelled at the applicable Motor Vehicle Allowance rate. Either essential user, casual user, or non-essential/non-casual mileage rate.</p>	<p>You need to submit an expense claim to your manager.</p>

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Supported accommodation – legacy Dumfries and Galloway only

Who is eligible?	What do I get?	How do I get it?
Legacy Dumfries and Galloway officers who have a considerable commute at the end of their shift within the legacy Dumfries and Galloway force area (V division).	£25 towards overnight accommodation.	You need to submit an expense claim to your manager.



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Appendix B

Allowances and Expenses (Officers) - Housing and Transitional Rent Allowance (Replacement Allowance) Guidance

Housing Allowance for Federated Ranks (Constable to Chief Inspector)

Housing allowance is payable to officers who joined the police service before September 1994, and have been living in their own accommodation from 1 April 1990. It is taxable, and is either paid at the standard, or half rate.

Standard Rate of Housing Allowance

The standard rate of housing allowance is payable to:

- Officers who are married/in a civil partnership who are not separated from that relationship, and whose spouse or civil partner is not an officer or an officer on unpaid leave; or
- Officers who are unmarried or who are separated from their spouse or civil partner, and who live in their accommodation as an owner or tenant, but not in lodgings.

Half Rate of Housing Allowance

If none of the above apply, and in the following circumstances, the half rate of housing allowance is payable to:

- Officers living in accommodation that they do not own, and who do not pay rent or mortgage interest for it; or
- An officer that shares accommodation with another officer where both are eligible to claim housing allowance. In this case, both officers will be able to individually claim the allowance. If one officer is a federated rank and the other is a non-federated rank, they will both receive the half rate allowance based on the allowance provided to the non-federated ranked officer.

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No Housing Allowance

Housing allowance will not be paid in the following circumstances, even if an officer has joined the police service before 1 April 1994:

- If an officer is on unpaid leave,
- If an officer lives in accommodation provided rent free to another officer; (except officers, who were living in the accommodation on 31 March 1990, who will be eligible to claim housing allowance or transitional rent allowance for as long as they continue to live there); or
- If an officer is in receipt of transitional rent allowance.

Rank Related Increment

Housing Allowance is incremented as follows:

- Superintendents and ranks above, 116% of the basic rate.
- Deputy Chief Constable 135%.
- Chief Constable 156%.

Transitional Rent Allowance for Federated Ranks (Constable to Chief Inspector)

This is payable to officers living in their own accommodation up to 31st March 1990 and is free of tax. This entitlement continues until the net housing allowance equals or exceeds the transitional rent allowance payable, at which point the individual will revert to housing allowance.

This allowance is incremented as follows:

- Superintendents and ranks above, 116% of the basic rate.
- Deputy Chief Constable 135%.
- Chief Constable 156%.

Housing/Transitional Rent Allowance and Sickness Absence

If an officer's salary is reduced to half or nil pay due to a period of sickness absence, housing allowance or transitional rent allowance will reduce in line with this at the same time. This principle will also apply should an officer enter a period of unpaid maternity leave.