

Our Lady of Fatima Catholic MAT

Mileage Rates
Teaching and Support Staff

Revenue & Customs approved mileage rates (from 2011)		
From 2011/12	First 10,000 business miles in the tax year	Each business mile over 10,000 in the tax year
Cars and vans	45p	25p
Motor cycles	24p	24p
Bicycles	20p	20p

Passenger payments – cars and vans

Employees can claim 5p per passenger per business mile for carrying fellow employees in a car or van on journeys which are also work journeys for them.

Note:

Employees using their own vehicles for work are entitled to receive certain payments free of tax and National Insurance Contributions (NICs); the rules for each are related but not identical.

The table above shows the current maximum rates payable at which no additional tax or National Insurance is liable.

If employees receive greater amounts than are allowed tax-free, they will pay tax on the excess. If they receive amounts greater than those limits, employERS and employEES will be liable for Class 1 National Contributions on the excess.

If employees receive less than the respective amounts above, no National Insurance Contributions will be payable and tax relief will be available.