

12.5 ESSENTIAL CAR USER SCHEME / CASUAL USERS

12.5.1 Essential users are those whose duties are of such a nature that it is essential for them to have a car available whenever required. Casual users are those for whom it is desirable that a car should be available when required. It is the requirement of the post which determines whether an employee is an essential or casual car user.

12.5.2 The car allowance year runs from 1st April for both essential and casual users.

12.5.3 Any employee who is not deemed to be an essential car user will be classed as a casual car user (see paragraph 12.5.19).

12.5.4 Assessment for Entitlement to the Essential Car User Scheme

Heads of Department will assess the justification for an essential car user allowance for the post holder, against the following factors, using historical information and anticipated post demands for the financial year ahead. The point's assessments for the first seven factors will produce a total. If this is 35 or more an allowance is justified for the following year. If less than 25, an allowance is not justified. Between this range (in the borderline area), the Head of Department will consider the impact of the discretionary factors shown under paragraph 12.5.16 and will decide whether or not an essential car user allowance will be paid. Any post which results in annual mileage to be in excess of 4,000 will automatically qualify for essential user status.

12.5.5 Eligibility for essential user status will be determined following completion of the required assessment form (see Appendix I).

12.5.6 The Head of Department may apply the criteria to a class of posts where the duties and circumstances and pattern of travel required are essentially the same and decide whether the allowance should be paid to all employees carrying out the full duties of the post. A review against the criteria should be made annually in order to ensure that justification for essential user status is still valid.

12.5.7 Where there is a change from the previous situation, the new decision and the justification will be notified by the line manager to the employee and discussed with them if appropriate or if they request it. An employee may, in any event, request discussion of their assessment (which they can expect to be made in the last quarter of the financial year) during their interim appraisal. If it is deemed following assessment that designation as an essential user is no longer justified then notification will be provided by the HR department. Any employee on the Lease Car Scheme, who is no longer deemed to be an essential car user, will continue with their existing pay arrangements until the expiry of their lease.

12.5.8 Any vacant post must have its car user status assessed or reviewed before the recruitment process begins.

The following factors should be taken into consideration when assessing the car user status for the post:

Assessment Factors

12.5.9 Annual Mileage

The figure should be based on the previous year's mileage but taking account of any known factors which may influence this (either to increase or decrease it). Examples of factors which may require the figure to be adjusted are:

- If the employee undertook additional duties during the previous year which affected their travel pattern and which have now ceased;
- If the geographic area of the County which the employee covers is changing in future;
- If the employee had a significant period of sickness absence or took maternity leave.

No points are allocated where the mileage travelled is in excess of 4,000 as the employee would automatically qualify for essential user status.

For part time employee, the mileage should be grossed up to full time. This will normally be done on the basis of the contractual hours, but if the employee has worked significant additional hours on a regular basis or for a significant period, it must be done on the total hours averaged over the year.

The Head of Department may decide to make arrangements for regular availability of pool cars. If so, even if the mileage is above 4,000 currently, an essential user allowance may not be automatically payable for future years.

12.5.10 Frequency of Journeys

The average frequency of journeys will help determine whether or not an essential user allowance is justified if the total score falls in the borderline area (see paragraph 12.5.16).

For part time employees frequency should be grossed up to full time.

12.5.11 Places visited per Journey

This is assessed against frequency (see paragraph 12.5.10). For example, if the employee averages 8 journeys per month and 7 of these are normally to a single location (although not necessarily the same one), the score is one.

12.5.12 Time of Day

This factor is about planning work/meetings away from the employee's base, either because the employee does not work normal office hours, (defined as Monday to Friday within CFRS Flexi Time Scheme) or, for example, because they are required as part of their job to attend meetings in the evening or other similar events. Please note that the Essential/Casual need to attend planned evening/weekend duties/meetings does not relate to circumstances when an employee may be called out at short notice, which is dealt with separately in paragraph 12.5.13.

12.5.13 Call Out

This factor relates to circumstances where an employee is required as part of their job to travel at short notice or where (again as a requirement of their job) they may be called out to respond to incidents or emergencies.

The Head of Department should note on the form the number of times the employee (or their predecessor) has been called out in the last 12 months to help assess the likelihood of a call out.

Some employees may occasionally be called out in an emergency if they are available, but there is no obligation for them to be available. This would not score under this factor (as this could apply to any employee).

12.5.14 Alternative Transport Available and Suitable

This factor links back to frequency of journeys (see paragraph 12.5.10), and whether there is a need to carry bulky equipment, passengers and materials (see paragraph 12.5.15).

This is about whether or not alternatives (i.e. public transport, pool cars, cycles, taxis, car sharing) are available to use in principle and are reasonable in the circumstances (e.g. the locations to be visited, times of public transport/alternatives, cost of alternatives, likely duration of journeys, best use of staff time). It is not about whether or not an employee chooses to use these alternatives, i.e. if they are available and suitable but not used the employee does not score. It is for the Head of Department to assess the suitability of alternatives.

Alternative transport is more likely to be available and suitable where meetings are planned in advance (when a pool car could be booked or car sharing could be arranged etc) rather than when an employee has to travel at short notice.

12.5.15 Need to carry bulky equipment, passengers, materials

This factor relates back to frequency of journeys (see paragraph 12.5.10) and where alternative transport is available and suitable (see paragraph 12.5.14).

In terms of equipment, a briefcase or a laptop would not normally qualify, unless the employee has a disability. Examples of bulky equipment would include Overhead Projectors, Training Materials (box's of course handouts/workbooks, training aids etc). However, the employee would not score here where alternative transport e.g. pool cars were available for the journey.

12.5.16 **Discretionary Factors**

These are the factors to be considered when the points total falls in the borderline area (25-34 points).

Personal Safety

This factor requires an assessment of the degree of risk in the journeys. The employee may have to travel, not infrequently, in areas within CFRS, at times of day, or in circumstances, where the personal safety of the employee could be especially at risk and where having a car available will reduce the degree of this risk (to the employee or passengers). The degree of risk must take account, also, of the nature and value of equipment which may be carried. The higher the frequency or degree of risk, the greater the likelihood of an essential user to be justified in borderline cases. But again, if a pool car is available and suitable this should be used and this should not justify an essential user allowance.

Disability

The employee has special needs (as recognised by the Disability Discrimination Act) which cause, for example, especially higher costs in buying or running the car or which make use of alternative transport impractical. The degree of justification will depend on the extent of costs or alternatives.

Overall Context

The frequency of journeys is a key determining factor in borderline cases if there are no personal safety or disability issues – if the employee travels less than an average of 4 journeys per month, casual user should apply, if over 8, and journeys cannot be undertaken by pool car, public transport etc essential user should apply. If the number of journeys is between 4 and 8, other assessment criteria may be looked at, e.g. is the employee expected to carry bulky equipment or passengers, whether the employee is required to make journeys outside normal office hours/evenings or weekends (this may also impact on an employee's personal safety).

The location of places visited and the availability of alternative transport may also be considered. Is public transport available to the places visited? What is the cost of the alternative transport? How many methods of alternative transport need to be used? Do the times of the alternative transport method meet the timescale of the visit?

The Head of Department must detail the reasons for the approval or non-approval of the essential allowance under the discretionary factors.

Heads of Department within the Service will need to ensure a consistent approach when scores fall in the discretionary area.

Details of the Essential Car User Scheme are contained at paragraph 12.5.25.

12.5.17 Employees Acting Up or Temporarily Promoted

Employees who are “acting up” or “temporarily promoted” to a role deemed to be one that attracts essential car user status will either be issued a temporary pool car (should one be available), or become a temporary essential user and, therefore, be paid the appropriate allowance and mileage. An employee in these circumstances would not be able to access the car lease scheme. A temporary pool car will always be issued in the first instance if one is available. If this is the case, the employee will pay the appropriate private mileage rate outlined in Appendix D. Nothing can be claimed for business mileage. Should a temporary pool car not be available, then the employee will become a temporary essential car user. The allowance and mileage will cease once the period of acting up / temporary promotion ends.

12.5.18 Transfer / Promotion to a post that does not attract essential car user status

If an employee moves to a post that does not attract essential car user status, then the following conditions will apply:

- If the employee was receiving the essential car user allowance, then this would cease once the new contract of employment commences;
- If the employee had a lease car under the essential car user scheme, then this lease will not be renewed upon expiry.

Casual Car Users

- 12.5.19 A casual car user's allowance is based on mileage and a rate per mile according to the cubic capacity of the engine of the car. If an employee cannot access a pool car because there is not one available, then they are entitled to use their own car and receive a mileage rate. The rates are dependant upon engine size and annual business mileage and are set out in NJC Circulars (see Appendix D).
- 12.5.20 Casual car users may not claim the mileage for journeys from home to base or base to home during normal working hours.
- 12.5.21 During normal working hours, a casual car user travelling from home to a destination other than their normal base and then returning to home must deduct from their total mileage, a mileage equivalent to their home to base and return journey. Employees may only claim for the additional mileage incurred.
- 12.5.22 When required to work outside normal working hours, employees who have been specifically authorised to use their own vehicles, or who are on a recognised and approved Standby Scheme, may claim all mileage incurred, including, if appropriate, home to base and return mileage.
- 12.5.23 For an employee to use their own car for business use (if there is not a pool car available) they must provide the following copies of documentation to the HR department. Without this information, mileage claims from a casual car user will not be processed for payment:
- Driving Licence;
 - Motor Insurance Certificate (including business cover);
 - MOT certificate (if applicable);
 - Details of car to include make, model, engine size, and registration number.
- 12.5.24 The HR department should also be forwarded new documents as and when they are received (e.g. annual MOT and insurance certificates) and be notified of any change to the vehicle details. Evidence of any attempt to source a pool car from Customer Services may also be requested.

Essential Car User Scheme – Allowance and Mileage

- 12.5.25 Essential car users will have a choice of either a car allowance and mileage or a lease car.
- 12.5.26 If an employee, deemed to be an essential car user (under paragraph 12.5.4), chooses to use their own car, then they will be entitled to receive an appropriate lump sum per annum, and mileage payments. The annual lump sum is paid in twelve equal monthly installments and the essential user rates are set by the NJC and are shown in Appendix D.
- 12.5.27 Proportionate adjustments will be made for starters and leavers from the scheme. Annual adjustments are made to the mileage rate, found in Appendix D by reference to the petrol and oil elements of the Retail Price Index as set by the NJC.
- 12.5.28 Where it is agreed that a part time employee's role is an essential car user allowance, the full lump sum will be payable to the employee.
- 12.5.29 The allowance will continue to be paid during paid absences due to sickness, maternity, and adoption leave.
- 12.5.30 Where an essential user's car is not in use as a result of either a mechanical defect or the absence of the employee through illness the lump sum payments should be paid for the remainder of the month in which the car is first out of use and for a further three months thereafter. For the following three months half of the lump sum should be paid. If a pool car is issued in these circumstances then the allowance will stop until such time as the employee's car situation has returned to normal.
- 12.5.31 Tax and National Insurance implications for users depend on their own personal circumstances.

Calculation of Mileage

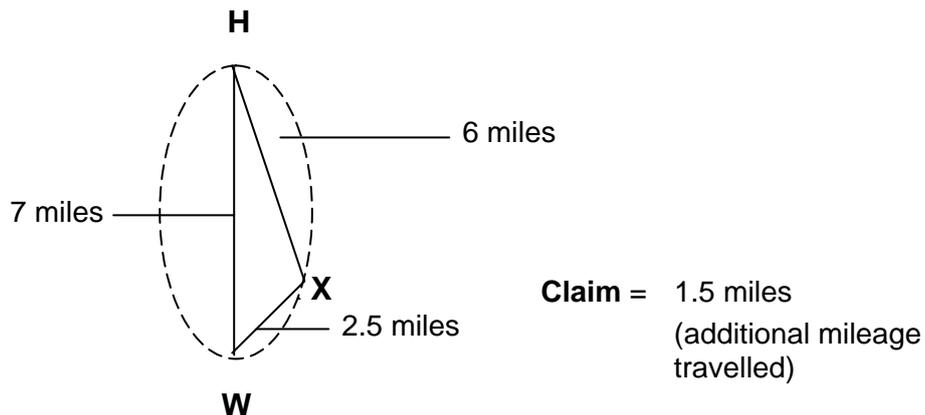
- 12.5.32 Essential car users may not claim the mileage for journeys from home to base or base to home during normal working hours.
- 12.5.33 During normal working hours, an essential car user travelling from home to a destination other than their normal base and then returning to home must deduct from their total mileage, a mileage equivalent to their home to base and return journey. Employees may only claim for any additional mileage incurred.
- 12.5.34 When required to work outside normal working hours, employees may claim all mileage incurred, including, if appropriate, home to base and return mileage.

The following examples occur during normal working hours and demonstrate the circumstances in which paragraph 12.5.32 and 12.5.33 would apply.

12.5.35

Example 1

If an employee visits an establishment which is 1.5 miles additional travelling to their normal route to the work base and then at a later stage travels to their work base then they should claim the additional mileage incurred in visiting the establishment.



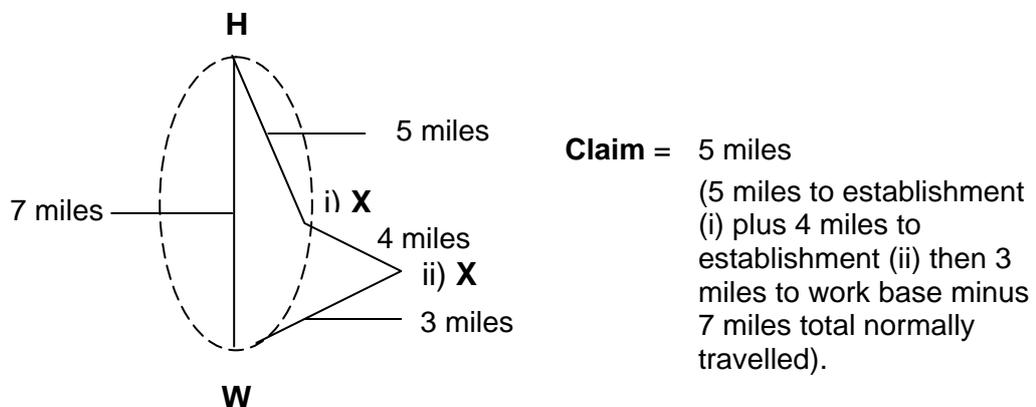
H = Home
W = Work base
X = Establishment Visited

NB: The same principles apply in reverse at the end of the working day.

12.5.36

Example 2

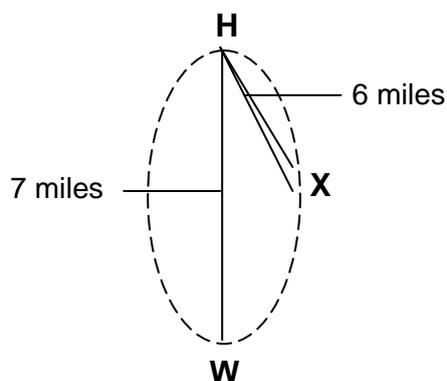
If an employee visits an establishment which is additional travelling to their normal route to the work base and then goes to another establishment other than their work base then they should claim any additional mileage incurred to the total normally travelled.



NB: The same principles apply in reverse at the end of the working day.

12.5.37 Example 3

If an employee visits an establishment which is 5 miles additional travelling to their normal route to the work base and works all day there before returning directly home then they should claim nothing, unless additional mileage to the total normally travelled has been incurred, in which case the additional mileage is claimed.



Claim = nil
(No additional mileage travelled therefore no claim)

Essential Car User – Car Lease Scheme

12.5.38 For those roles that attract essential car user status, the employee may instead choose to lease a car. The duration of the lease will be either 2 or 3 years, at the employee's choice. The employee will make monthly payments fixed for the period (subject to an annual reconciliation). The Fire and Rescue Service also contributes to the actual monthly cost. This amount is equal to the monthly allowance to which the user would have been entitled under the allowance scheme.

12.5.39 The employee has a choice of cars, which does not affect the Fire and Rescue Service's contribution, only the user's monthly payment. Quotations on cost to the employer for a lease car will be provided by the Transport Manager, upon application by the employee.

12.5.40 The cost to the leasing company depends on the annual mileage, so an initial estimate is made of business and private mileage. Any excess charged for exceeding this is paid by the Service if due to excess business miles; and otherwise by the user. This gives incentive to the line manager to monitor business mileage; and incentive to the user to keep down business travel, as more private mileage would then be available before excess charges arose.

12.5.41 The monthly contribution by the Service may only vary during the contract period if the line manager agrees that there is an exceptional reason for business mileage having increased. If so, the Service must absorb the additional cost.

- 12.5.42 The treatment of part timers and of sickness, maternity leave and adoption leave is as under the allowance scheme.
- 12.5.43 The cars provided are insured on the Service's motor policy for private and business use. Free details of the cover are available on request from the Transport Manager.
- 12.5.44 If an employee on the essential car user lease scheme terminates their employment prior to the expiry of the car lease they will be subject to a cancellation charge. This will be calculated on the following basis:

*Lease company cancellation charge ÷ number of months left on lease
= monthly salary deduction*

- 12.5.45 A normal lease term is either 2 or 3 years.
- 12.5.46 The provision of the majority of CFRS vehicles is regarded by HMRC as the provision of employer provided assets, rather than standard motor cars. Taxing vehicles in this way will normally result in a lower benefit in kind tax liability being incurred than if the vehicle had been taxed as a standard motor car.
- 12.5.47 There remains, however, a number of leased and Fire owned car users, whose cars are not fitted with any "blues & twos" and for whom the benefit in kind tax liability will need to be calculated on the standard motor car basis.
- 12.5.48 It is not possible for cars that do not need any form of "blues & twos", for operational reasons, to have them fitted in order to reduce the tax liability.

Out of County Journeys

- 12.5.49 An essential or casual user is not permitted, without prior approval, to claim for an official journey in their own car outside the area of CFRS unless it is for urgent operational reasons. Approval for out of county journeys may only be given by the relevant Head of Department.
- 12.5.50 Lease car users (under the essential car user scheme) may use their own car and be reimbursed at the appropriate current rate per mile. However, alternative travel as outlined in paragraph 12.5.51 should always be considered.
- 12.5.51 Subject to approval and availability, essential car users on the allowance and mileage rate must opt for the alternatives listed below in priority order:
- 1) Use a Service pool car if available; or
 - 2) Use a Hire Car ordered through the Transport Section;
 - 3) Use Public Transport; or in exceptional circumstances
 - 4) Use their own car and claim the appropriate NJC Mileage Rate (subject to paragraph 12.5.54).

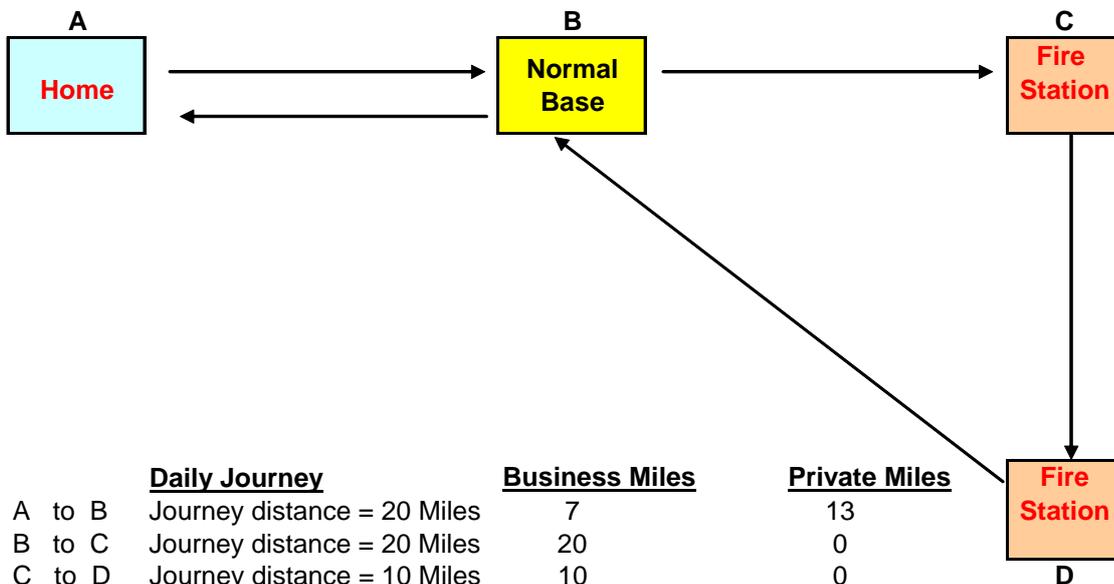
Travel Expenses for Training Courses

- 12.5.52 It is expected that the most effective and appropriate means of transport will be used in order to attend training courses. All journeys taken must use the most direct and economical route.
- 12.5.53 Where more than one person is travelling to the same venue the sharing of transport should be encouraged.
- 12.5.54 For those employees who are required to attend a residential training course out of county and who have no option (in accordance with paragraph 12.5.51) but to travel by private vehicle then they shall be reimbursed the cheaper cost of either:
- 1) The cost of standard rail travel; or
 - 2) The cost of mileage to and from the course, calculated at the mileage rates specified in Appendix D.
- 12.5.55 Additionally, when sharing a vehicle the driver will be entitled to claim the cheaper option of the following two:
- 1) Two standard rail fares;
 - 2) An additional cost of 4p per mile per passenger (on the mileage rates specified in Appendix D).

Flexible Duty Officers – Home to Work Mileage (Grey Book)

- 12.5.56 Flexible Duty Officers should **always** deduct from the total of their daily recorded mileage the full private mileage element of the journey to and from their designated work base when operating within agreed rotas.
- 12.5.57 Flexible Duty Officers are entitled to claim an additional daily allowance of up to 14 miles (7 miles each way) which should be deducted from the private mileage figure and added to the business mileage element.
- 12.5.58 Where an Officer's daily travel to and from his/her place of work is less than the daily allowance of 14 miles, then the lower of the 2 figures should be claimed as business mileage.
- 12.5.59 Officers with more than one designated work base should calculate their home to work mileage on the closer of the two locations.
- 12.5.60 Fire Calls and off duty travel visits will be classed as business mileage.
- 12.5.61 The following examples demonstrate the above principles:

EXAMPLE 1

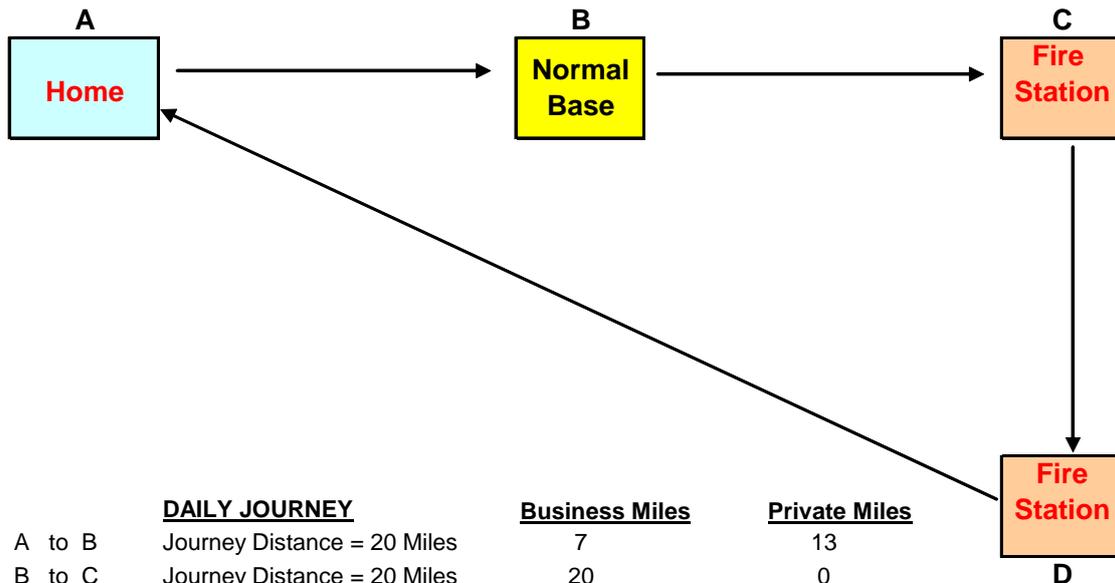


	<u>Daily Journey</u>	<u>Business Miles</u>	<u>Private Miles</u>
A to B	Journey distance = 20 Miles	7	13
B to C	Journey distance = 20 Miles	20	0
C to D	Journey distance = 10 Miles	10	0
D to B	Journey distance = 10 Miles	10	0
B to A	Journey distance = 20 Miles	7	13

Total Travelled = 80 Miles

Total Claimable = 54 Miles

EXAMPLE 2

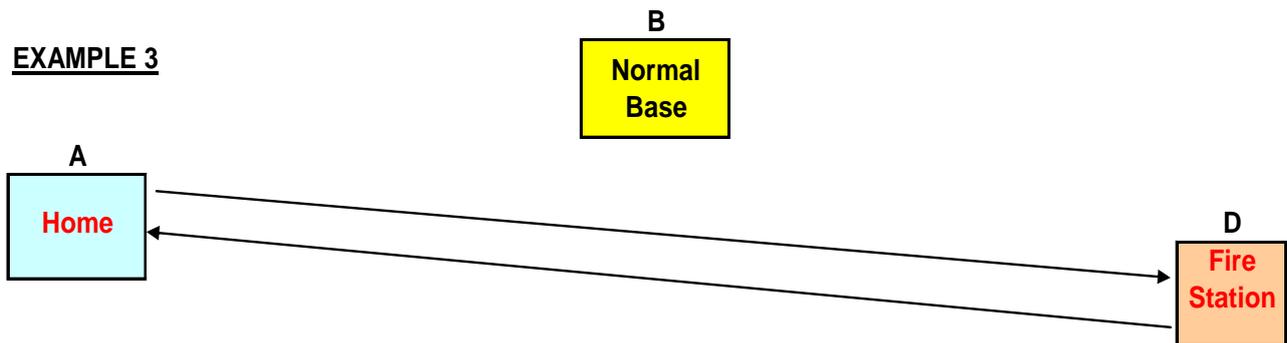


<u>DAILY JOURNEY</u>		<u>Business Miles</u>	<u>Private Miles</u>
A to B	Journey Distance = 20 Miles	7	13
B to C	Journey Distance = 20 Miles	20	0
C to D	Journey Distance = 10 Miles	10	0
D to A	Journey Distance = 30 Miles	17	13

TOTAL TRAVELLED = 80 Miles

TOTAL CLAIMABLE = 54 Miles

EXAMPLE 3



<u>DAILY JOURNEY</u>		<u>Business Miles</u>	<u>Private Miles</u>
<i>Normal daily home to base mileage</i>	A to B Journey Distance = 20 Miles	7	13
	B to A Journey Distance = 20 Miles	7	13
<i>Venue which is not normal base</i>	A to D journey distance = 40 Miles	27	13
	D to A journey distance = 40 Miles	27	13

TOTAL TRAVELLED = 80 Miles

TOTAL CLAIMABLE = 54 Miles

12.5.62 Where an Officer travels directly to an address other than their normal work place, then the Officer should still record the private mileage that they would have normally recorded had they travelled to their workplace.

12.6 INTERVIEW EXPENSES (EXTERNAL CANDIDATES ONLY)

CFRS will contribute towards reasonable expenses incurred within the boundary of the United Kingdom by external candidates attending interviews or assessment centres.

12.6.1 Travel expenses will be paid at the rate of standard public transport fares, or the lowest casual user mileage rate, whichever is the least.

12.6.2 External candidates must complete an Interview Expenses claim form in order to receive payment for any travel expenses incurred. Candidates must produce receipts for any public transport journeys that they may wish to claim for and should claim within 3 months of the date of interview.

12.7 PARKING AND TOLL CHARGES

When an employee on official business incurs parking or toll charges they will be reimbursed in full. Claims should be made on the usual travel expenses form and receipts/tickets should be supplied as proof of payment.

12.8 TELEPHONE ALLOWANCE

Designated post holders will only qualify for a monthly telephone allowance for using their home telephone for Service business use where there is no mobile network coverage. The current rate is stated in Appendix G.

12.8.1 Where a member of staff is issued with a mobile telephone for use in connection with their official duties, they will be expected to repay the cost of any private calls made.

12.9 RADIO ALLOWANCE

An essential car user who is required to have a two way radio installed in their private vehicle as part of the Service radio control system will be entitled to receive a single fixed compensation payment. The current national rate is stated in Appendix G.