# Appendix 1: Local Car User Scheme Allowances

Where a post attracts Local Car User status, the post holder will receive a lump sum allowance per annum, payable in 12 equal monthly instalments and will be paid mileage rates as shown below.

|  |  |  |
| --- | --- | --- |
| **Car Band** | **CO2 Emissions** | **Annual Rate £** |
| Band A-C | Less than 120g/km CO2 | £866.70 |
| Band D-F | 121-150g/km CO2 | £840.38 |
| Band G-I | 151-185g/km CO2 | £814.05 |
| Band J-L | 186-225g/km CO2 | £787.73 |
| Band M | Over 225g/km CO2 | £761.40 |

The allowances are based on CO2 emissions, providing the highest allowance for the vehicles with the lowest emissions.

Pre 2001 vehicles will based on either emissions data obtained at time of MOT or based on the nearest post 2001 vehicle.

The allowance is paid on a pro-rata basis to part-time employees.

Eligibility for the Local Car User Scheme is reviewed on an annual basis.

**Local Car User Scheme Mileage and Passenger Allowances (effective 01 October 2011)**

**Local Car Users**

|  |  |
| --- | --- |
| **Journey Description** | **Threshold and Rate** |
| Business mileage, less notional home to base mileage | First 10,000 miles - 30 pence per mile Over 10,000 miles - 25 pence per mile |
| Passenger allowance | 5 pence, per passenger, per mile (includes Council employees and clients) |

You must only claim the above rate for the first 100 miles driven in one day. Any additional mileage must be claimed using the hire car equivalent scheme rate.

Most journeys undertaken must be recorded on the Travel and Subsistence Claim Form to enable reimbursement.

All mileage claims must be accompanied by VAT receipts. Reimbursement will not be made if receipts are not provided.