

DRAFT

Homeworking Allowance Policy

During the pandemic the Council has successfully moved to a model of homeworking for almost 2,000 employees, the vast majority of whom were previously office based.

This is a temporary situation for some roles as not all roles are fully suited to homeworking. Personal circumstances vary and there are a range of reasons why some staff may not be able to work at home.

However, like many organisations, such has been the success of homeworking the Council's future model of working may continue to incorporate homeworking for many roles. This will also bring benefits for the Council to rationalise our estate, reduce costs and move to a smaller but higher standard of accommodation which provides a covid safe and modern workplace for our staff.

We anticipate that working arrangements for many staff in the future will be a combination of office working, collaboration with colleagues, site working and homeworking. We want to introduce some personal choice to how, where and when staff work whilst ensuring business requirements continue to be met.

It is acknowledged that for some staff there are financial benefits from homeworking with reduced travel and other costs. However, individual circumstances vary, and this may not be the case for all, with some staff incurring additional utility costs from homeworking.

Key Principles

- The policy has been introduced specifically to support Council staff who incur additional utility costs arising from homeworking.
- Employees claiming the home working allowance will not also be able to make an additional claim directly to HMRC for home working tax relief.
- Employees currently claiming tax relief who wish to claim the home working allowance instead must contact HMRC and cancel the arrangement.
- Staff can claim the allowance if they have incurred additional utility costs arising from working from home, subject to the eligibility criteria detailed below.

Details of the allowance

- The payment is up to a maximum of £26 per month or £1.20 a day tax free in line with HMRC guidance.
- Employees who are eligible can make a claim on a monthly basis through self-serve based on work undertaken at home in the previous month.
- The allowance is payable for full days or aggregated time (e.g. an employee who has worked 4 x 0.5 days at home may claim 2 days).
- Line Managers will be required to authorise claims as they do for other expenses.

Eligibility Criteria

- This allowance is intended to be payable to staff the Council has categorised as 'low paid' for the purposes of this policy which is **Band H or below** on the Council's pay structure or are in receipt of benefits set out below.
- Employees must have incurred additional utility costs from working at home in accordance with the spirit and aim of the policy.
- Employees in receipt of income related benefits are eligible to claim the home working allowance, this includes:
 - Universal Credit
 - Working Tax Credit
 - Income-based Employment and Support Allowance
 - Income-based Job Seeker's Allowance
 - Income Support
 - Housing Benefit
 - Pension Credit
- Employees who would normally incur home to work travel costs over the course of the year that exceed the amount of the annual homeworking allowance are not eligible to claim the homeworking allowance.
- Only one employee per household may claim the allowance where more than one employee is working at home at the same time.
- It is not expected that employees who have dependents or other people already living at home during the working day (and thereby already incurring utility costs) would claim the allowance unless there are exceptional circumstances.
- As with all allowances and expenses, employees are responsible for submitting timely claims in accordance with the criteria set out in the policy.
- The homeworking allowance does not form part of the Council's contractual terms and conditions of employment. The Council reserves the right to keep the criteria and payment of the allowance under review and will consult with Trade Unions in relation to any changes.

*It is noted that national Trade Unions have included the introduction of a homeworking allowance in the national pay claim for 21/22. Should there be any agreement at national level for the payment of an allowance then the Council's policy and allowance will be reviewed.

This policy has been developed in joint agreement with the Trade Unions.