

Financial information

Contacts:-

Departmental support*	SoSSDepartmental-finance@manchester.ac.uk <i>Email monitored by all Departmental Administer roles across the departments – the work is pooled so not necessarily dealt with by the DA assigned to a particular department.</i> *purchase orders, credit card payments (when no other form is payment is possible), supplier set up, reactivation of suppliers, one off payments, inputting of casual timesheets, fee forms, RSA balance queries.
External Relations team	soss.externalrelations@manchester.ac.uk
Head of School Finance	Lizzy Langton elizabeth.langton@manchester.ac.uk
Management Accountant	seedandsossfinance@manchester.ac.uk
Research Support Team	Al.researchhub@manchester.ac.uk

Guidance on Research & Scholarship Support Allowances

<https://www.staffnet.manchester.ac.uk/social-sciences/policies-guidance/policies-and-procedures/research-policies/>

Ownership

All materials, software and equipment that is purchased with University of Manchester funds remains the property of the University. As and when appropriate, they should be made available to other colleagues or to the JRULM. They should be returned to the School if the member of staff leaves the University.

Other Funding

Information about other sources of funding is available on the Humanities intranet (<http://www.humanities.manchester.ac.uk/humnet/>) or from the Research Support Manager.

Details of other funding opportunities are issued via email.

Finances/spending money

Access to Key Travel

Colleagues need to undergo training on the Key Travel Management system in order to organise their own flights, train journeys and hotel bookings via the following link:-

<http://www.finance.manchester.ac.uk/buyingexpenses/buyinggoodsandservices/bookingtravel/>

<https://www.keytravel.com/uk/log-in?RedirectTo=https://www.keytravel.com/uk/my-travel/booking-online>

To be able to book travel via Key Travel Management system you need to update your profile the first time you log on [here](#)

Short video on how to update and create a profile can be found [here](#)

Applying for Internal and External Research Funding

Staff will receive emails from AL.Researchhub@manchester.ac.uk which is a generic email set up for the research hub for SoSS and SEED in the Arthur Lewis Building. This email address will generally be used to disseminate funding opportunity information or for general research information rather than coming direct from an individual email address. Please do not automatically ignore them thinking that they are not relevant to you.

If you are interested in applying for funding for research please the Research Support team (email address in the contacts section page 1) **in the first instance**, to help with the preparation of the application (especially the budget). All applications are subject to approval by the relevant Head of Department and also the Head of School. Our team of Research Support officers work directly with Departmental Heads to provide a specialised service for academics wishing to apply for both internal and external funding and will support you through all the funder and university required processes:

Please be aware:-

All applications for research funding, and proposals such as small grants, must be Peer Reviewed within the School and for some funding bids, by Faculty and University, which normally takes one month for review to be completed. The Peer Reviews are usually reviewed internally by the Research Director and/or academic colleagues. Larger value proposals and all research council proposals are arranged to be peer reviewed by the School's Research Office with larger applications being anonymously reviewed.

As well as Peer Review, all applications must be approved by both the Head of Department and the Head of School, by completing and signing a Research Approval Form. Please understand that the

Research Support team need time to help discuss and prepare the budget with you, assist with the completion of the application form and to arrange the peer review and necessary approvals.

As a minimum, the team need to be informed of the application at least 2 weeks in advance of the deadline and earlier if the application requires formal Faculty review. Any applications with a budget over £1million must also be further approved and checked by the Faculty Research Accountant and approved by the Faculty Head of Finance. Budgets over £5 million are subject to approval by the Central University. For successful proposals the team will liaise with Research Finance team and set up a Project R code and organise the hand over meeting. The team will continue to be involved with reporting including Research Fish requirements and all changes involving the University Contracts team. The team also manages the SoSS internal small grant applications which have two calls each academic year.

Authorised signatories

Departmental Administrators will arrange for finance paperwork to be signed by authorised signatories. An authorised signatory is not the same as a budget holder. For eg. Heads of Department would be budget holders for their DAB but paperwork would have to be counter signed by an authorised signatory.

See [online checker](#) which lists authorised signatories:

Amanda Grimshaw
Brian Heaphy
Jo Kaiserman
Carla Liburd

Sarah Tiffany-Dodman
Pip Walker
Alison Wilson

Balance queries

If you would like to check the balance on your RSA, your Departmental Administrator can access the system which holds this information (note that the information would not include any outstanding claim forms or very recent bookings made via Key Travel as the invoice may not have arrived at the time of your enquiry). Balances are checked before processing claim forms or processing any other type of financial transaction.

For balances on research projects please see My Project finance. The Management Accountants can assist with balances on other codes.

Broadband

It is not permissible to claim the cost of broadband for home use. This is deemed as a taxable benefit.

Business cards

See [RSA guidance notes](#).

Business entertaining

All expenditure must be for bona fide University purposes.

Business entertaining would depend on the circumstances and the purpose of the entertaining. The University rules are noted at:

<http://www.staffnet.manchester.ac.uk/human-resources/current-staff/pay-conditions/expenses/entertainment/>

HMRC guidelines are strict. Reimbursement without deduction of business entertainment expenses, related to the entertainment of customers must be clearly shown to be:

- The fostering of new business
- Maintenance of an existing business connection
- The discussion of a specific business project

Legitimate business entertainment may occur where a member of staff takes a 'customer' out for a meal.

However, a "customer" can only be one of the following:

- an external advisor
- an outside student
- a sponsor
- a colleague from another university on collaborative work, where this entertainment furthers University business

It is generally viewed by HMRC that a staff-to-client ratio of no more than 1:3 should exist.

The following are NOT considered to be customers, so the cost of entertaining them does not qualify as legitimate business entertainment:

- a person being paid a fee by the University;
- a visiting lecturer or examiner;
- a member of staff;
- any other person not directly furthering University business (this would include persons providing their services or knowledge without payment).

The purpose of such entertainment along with details of each attendee must be recorded. Failure to adhere to these guidelines will result in the claim being classed as non-business entertainment and be subject to tax deductions which will be recharged to the School.

Expenses are not allowable if entertaining is really for social and not business reasons, even if some business topic happens to be discussed. Staff are warned that HM Revenue and Customs may seek further proof or apply other tests to confirm that an event was for genuine business purposes.

The entertainment of existing students is unlikely to qualify as business entertainment.

Casual appointments and timesheets

Students on tier 4 visa should only be paid fees for all non-TA work undertaken via the casual system (it is no longer possible to pay via the PR form).

Departmental Administrators are trained to input casual appointment timesheets and they have access to the master list of casuals set up in SoSS (the list includes relevant details including start/end dates and total approved hours).

The payroll deadline is 13th of each month so please don't submit such timesheets on that date. Any timesheets submitted after the deadline will not be paid until the following month unfortunately.

[Casual appointments](#) are organised by Michelle Kelly (School Resources Office).

Claim forms for expenses

Only in exceptional circumstances should a claim form be submitted for expenses for items that can't be purchased via the University or booked via key Travel.

Departmental Administrators have to follow procedures and check all non-staff fee and expenses claims submitted. Due to GDPR please don't leave non-staff claim forms on desks or in mailboxes with personal information showing (please put in an envelope if you are not able to hand the paperwork and receipts to your DA).

Staff should use the [on-line claim form system](#).

<http://www.finance.manchester.ac.uk/buyingexpenses/feesandexpenseshr/>

Fee claims submitted by students should also have new starter checklist attached to protect the student from being emergency taxed. <https://www.gov.uk/government/publications/payee-starter-checklist>.

Like all employers, the University is obliged by law to follow the rules imposed by HM Revenue and Customs (HMRC). These include a requirement that all expenses payments are "wholly, necessarily and exclusively" for work purposes. If this is not the case, expenses may be paid only at the discretion of the University, and income tax and National Insurance Contributions (NIC's) must be deducted from the payment.

When involved in **entertaining on behalf of the University**, colleagues should be aware that a 10% gratuity will be reimbursed by the University.

No more than one small alcoholic drink is allowed, per person, with an evening meal.

If you are spending from a Research Project, you will have been provided with the finance/activity code.





Task numbers do not need completing on the on-line claim form unless the finance code is for a Research Project, i.e. R115062. Task numbers can be obtained from the Research Manager.

Note:

- Please submit/upload itemised receipts (debit or credit card receipts are not acceptable) via the new online expenses system (scanned copies or photographs of the receipts are acceptable). For HMRC purposes please retain the original copies.
- Fee claims and non-staff fee and expense claims must be clear – unclear forms will be rejected.
- Claims must be submitted within 3 months of the expenditure.
- Claims are checked over to make sure they are within budget and are allowed (as per financial regulations and HMRC rules).
- Staff should be aware that when the purchase of goods is reimbursed through expenses they become the legal property of the University. This applies irrespective of the source of funding. Line Managers are responsible to ensure the staff exit checklist has been carried out and relevant equipment or books have been returned.
- Non-staff expense and fee claims need to contain full details of the work/event and Departmental Administrators need to be informed which budget the money is being deducted from so they can obtain the correct budget holder signature.

Deadlines set by HR Services

Please bring claims in a few days in advance of payroll deadlines as PS have procedures to follow in order to check and process.

-  Casual timesheets (CAS4) – To be entered on the casual timesheet system by the deadline of the 13th of each month for end of month payroll.
-  Staff Fees (PR5) – To be submitted by the deadline of 13th each month for end of month payroll.
-  Staff Expenses – Processed by HR on a first come first serve basis, there is no deadline and they are paid every Friday.
-  Non-Staff PR7 Fee or Fee/Expenses - To be submitted by the deadline of 13th each month for end of month payroll.



Non-Staff PR7 Expense only - Processed by HR on a first come first serve basis, there is no deadline and they are paid every Tuesday.

Conference bookings

If the virtual conference is within the semester then you need to seek permission from your Head of Department in the first instance. Providing you have funds available in your RSA the conference can be booked via the Department Administrator using the School credit card or claimed back via an expenses form. Please remember to obtain [SLT approval first](#).

Please remember to ensure that you have completed the risk assessment declaration (see below paragraph also regarding risk assessments).

<https://apps.mhs.manchester.ac.uk/surveys//TakeSurvey.aspx?SurveyID=1131605M>

Please provide clear and full details of your requirements, including which rate you are eligible for, if there is an early bird booking rate, if you are requiring food what your requirements are (including any special dietary details). Please tell your DA the deadline as this information will help us prioritise.

Credit card facility

We have School credit cards for making payments to any organisations which are not on the University's finance system.

Your Departmental Administrators now all have a school credit card.

Every credit card transaction requires two authorised signatories sign-off before a transaction can be paid so please allow plenty of notice.

Departmental Administrator – liaison with

Please allow at least 5 working days' notice when requesting any finance jobs and if you simply have any questions regarding the appropriate way to proceed with a matter please ensure you have discussed it with your administrators (ie. invoices should be submitted once your Departmental Administrator has either created a purchase order or confirmed that we need to set the company up as a supplier on the university system).

Determination of employment status

We have a responsibility to arrange payment, for any services rendered, through the correct route (i.e. either via payroll or via the supplier process). It is the School's responsibility, with the guidance

of HR Services, to ensure that "employment status" is established **prior** to engaging an individual to undertake work for the University.

The University must consider from an employment law perspective, whether an employment relationship exists and the individual could challenge that they should be given the rights of a worker (to the national living wage and statutory annual leave entitlements), or as an employee to more extensive statutory rights (such as redundancy and unfair dismissal). Managers need to be mindful that whilst the relationship may appropriately start as a supplier, there is a risk that over time it may inadvertently drift into an employment relationship.

Please don't agree that the University will pay for any goods/services with any self-employed individual, company or organisation without first contacting a DA. They can advise on the best way to proceed to ensure we follow the University's financial procedures (note that the University will not accept Pro-forma invoices). If it is deemed that payment has to be via a purchase order / payment of invoice it can take several weeks to get a new supplier set up in the system.

Please bear in mind that if we have to set an individual up as a supplier the process can take some time so please provide at least a months' notice.

Further information:-

From April 2017 new HMRC rules on off-payroll working, in the public sector, shifted the responsibility for assessing the tax position of individuals working for themselves through intermediaries (limited companies, partnerships or Personal Service Companies, agencies) to the University. HMRC is concerned that the appropriate level of income tax and National Insurance contributions (NICs) are made by both the individual and the employer and where applicable that this is collected through PAYE, which results in employer NICs also being payable.

Failure to comply with HMRC regulations could result in the University facing a claim for underpayment of income tax, employee and employer NICs and substantial fines. In the event of HMRC imposing a claim or fine, these costs would be payable by the area engaging the individual if the procedures within this guidance have not been observed.

Managers can also access this information from the Managers section on the HR area of StaffNet

<https://www.staffnet.manchester.ac.uk/human-resources/managers-essentials/recruiting-the-right-people/employing-temporary-staff/suppliers-employment-status/>

Examples of such cases that have been previously processed are payment for videoing event, tour guides, photographic services, consultants.

Events (external)

The External Relations team can assist you to organise virtual events where the majority of the audience is external (for internal events please contact your DA).

Contact: soss.externalrelations@manchester.ac.uk

Financial management

The School's day to day finances are managed by Lizzy Langton working alongside the Head of Department and Head of School Operations.

Queries should be sent to seedandsossfinance@manchester.ac.uk

Financial year

The financial year runs 1 August – 31 July. Unspent balances are not carried forward from one financial year to the next (with the exception of research project accounts – the codes begin with R).

First class (or business travel)

First class travel is only permitted with **prior** agreement of the Head of School and must make good business sense.

Guest lecturers

Guest lecturers from external organisations (including other academic institutions) can bring expertise and experience in particular fields that will enhance the quality of and diversity in the modules we offer.

In normal circumstances, the general position is that we would reimburse travel expenses (not first class travel), accommodation and subsistence. In some instances (not the norm across most departments) a fee maybe requested, this should be no-more than of £125 per hour unless there are exceptional circumstances. Any guest lectures need to be approved by the Head of Department as the DAB will cover the costs.

We have a responsibility to arrange payment, for any services rendered, through the correct route (ie. either via payroll or via the supplier process). It is the School's responsibility, with the guidance of HR Services, to ensure that "employment status" is established prior to engaging an individual to undertake work for the University.

The status is determined by a number of factors outlined by the HMRC online assessment tool (such as, would a substitute be accepted, control of time and place of work, for example).

Insurance

Staff are strongly encouraged not to stay in accommodation booked through AirBnB. This is due to the fact that there are insurance implications. The University's insurance policy doesn't cover any problems linked with the actual accommodation due to the fact that AirBnB do not undertake security checks.

Examples of lack of University insurance cover:

- If a bag was stolen from the accommodation;
- If a deposit was paid to a landlord, but the accommodation wasn't available, and you encountered a problem with a refund

IT equipment

Desktop PC's are replaced or re-conditioned every 5 years, Laptops usually every three years. The University will only provide one machine either a desktop or Laptop with docking station. Please contact it-servicedesk@manchester.ac.uk.

Purchasing laptops out of RSA is not permitted unless there is a compelling research reason and permission has to be granted by Head of School.

Mini bars

Alcoholic drinks cannot be purchased via the mini bar. In addition, as the purchase of soft drinks and snacks from hotel mini bars is generally quite expensive, and therefore not a good use of public funds, such purchases should really be avoided. If occasions arise when mini bar purchases have to be made (e.g. late arrival at a hotel) please could the details of the purchase be itemised and an explanation for the purchase provided.

From time to time the University receives Freedom of Information requests from journalists regarding expenses. Excessive claims are monitored.

Petty cash forms for staff purchases under £50

A copy of the form can be found via

<http://www.finance.manchester.ac.uk/buyingexpenses/feesandexpenseshr/>

Please submit to your Departmental Administrator in the first instance. They will let you know when the budget has been checked and the form has been authorised.

Original itemised receipts need to be attached.

Once authorised, completed forms can be returned in person to the Income Office, located in Room G003, Ground Floor, John Owens Building (opening hours 9am to 4pm).

Note that you will need to take your staff ID card with the authorised form.

Purchasing

The University strongly encourages staff to have goods/services ordered via the oracle finance system. Your Departmental Administrator will be able to raise orders for you. Please provide at least 5 working days' notice for your request as the administrator looks after two departments.

Research Projects

You can obtain up-to-date budget and expenditure information and balances remaining for your research project from Project Finance which can be accessed by following this link <https://app.manchester.ac.uk/myprofile/research/projectFinance/Default.aspx> or by going through the My Manchester staff portal where Project Finance can be found under the Teaching and Research tab.

Detailed information on R Project codes will also be supplied by the Research Finance officers after liaison with your Research Support team.

The SoSS Grant Management and Administration Team ([GMA](#)) is part of the research support service in SoSS and is led by Pip Walker, Head of Grant Management. All grants with GMA support are assigned a point person at a handover from the pre-award team, who works closely with the PI and is responsible for the grant admin as a whole. The work that is undertaken will be shared between the team to ensure we offer the best support available as each team member is a specialist in one area of post-award research support: finance and general administration; media, communications, engagement and knowledge exchange administration; HR, project planning, sub-contracts, milestones and reporting; strategic project and programme management. We aim to provide timely and professional support in all areas of project management and we also offer support and guidance for new PIs and for all research contract staff in SoSS.

For staff linked to GMA supported awards: Please make sure that you engage with the GMA team for all grant activities – they are happy to liaise with or refer you to other teams in order to resolve issues.

Other research support, particularly for RSA and small internal grants, will be provided either by your Departmental Administrator or by your research centre or Institute.

Risk Assessments

As a duty of care, the Head of School needs to ensure that staff and students taking part in their academic duties and studies are covered by appropriate risk assessments and have followed procedures such that in the unlikely event of an accident they are covered by the University's Liability Insurance. This note concerns independent work by staff and students (e.g. research for thesis involving fieldwork; staff attending overseas conferences or undertaking fieldwork and student dissertations involving work away from the University campus).

To this end, the School has adopted three generic risk assessments that cover most (if not all) low hazard activities for staff and research students associated with normal academic duties. They are:

- General Risk Assessment 1 – Low hazard fieldwork in UK
- General Risk Assessment 2 – Low risk travel and fieldwork to overseas destinations
 including conferences and consultancy
- General Risk Assessment 3 – Office work on campus

These are available here:

<http://staffnet.manchester.ac.uk/social-sciences/policies-guidance/health-safety/>

Please read the Risk Assessments as they reduce the need for individual staff to produce their own risk assessment each time they conduct *low hazard fieldwork* or attend a *conference overseas*.

For all these professional activities, all staff need to complete the risk assessment declaration:

<https://apps.mhs.manchester.ac.uk/surveys//TakeSurvey.aspx?SurveyID=1131605M>

Staff **will have to complete** a full risk assessment if they undertake work that is not covered by the three generic risk assessments (e.g. work with ethical considerations such as working with children, work in a hazardous environment etc.). Assistance with this is available from the School Resources Office.

Services Rendered

See 'determination of employment status' section.

Subscriptions

HM Revenue and Customs (previously the Inland Revenue) publish a list of those professional societies and learned bodies whose subscriptions they will accept as a valid business expense - see:-

<http://www.hmrc.gov.uk/list3/index.htm>

The general rule is that all expenditure must be for *bona fide* University business. Personal subscriptions are liable to tax and national insurance deductions if they are not listed on this

website, and, in any event, any subscriptions will only be paid for using University money with the prior agreement of the Head of School.

Subsistence

The University of Manchester doesn't have a per diem for food and drink for business trips.

All fees and expense claims must comply with University rules, and also with the regulations set by HM Revenue and Customs (HMRC). This includes the HMRC rule that all expenses must be "wholly, necessarily and exclusively" for work purposes.

Original itemised receipts are required for expenses claims. As we are essentially spending public money, the advice is to ensure the costs are reasonable.

A *guide* price for separate meals would be:

- Breakfast up to £12
- Lunch up to £15
- Dinner up to £35

If a member of staff was visiting Paris for example, it would be understood that the cost of lunch may more than if you were purchasing lunch in Hull. A guide price for eating alone (or with University colleagues) based on a 3 course evening meal in a typical European capital or major city would be up to £35. There would be flexibility around this guide price depending upon the location e.g. Dubai would generally be more expensive and Mexico less expensive.

Stationery

Arthur Lewis Building

Receptionists in the Arthur Lewis Building will ensure adequate paper and stationery supplies are in stock for departments.

HBS

The stationery cupboards are located in the Staff Post room (ground floor) – items for the departments should be ordered by the relevant Departmental Administrator allowing 5 working days' notice.

Williamson Building

There is an open cupboard in Williamson 3.47. If you cannot find what you need, a member of staff in School Resources Office (room 3.51A) will lend you the keys to the locked stationery cupboards.

Travel

All trips and travel etc must be *bone fide* university business and should be book using Key Travel.

The Key travel system works better using Windows 10. If you need your pc to be updated you can organise this by contact IT Services. <http://www.itservices.manchester.ac.uk/help/>

<https://www.staffnet.manchester.ac.uk/finance/travel-expenses/travel/>

All staff are able to self-book travel and accommodation but before doing so you should read the University's financial regulations on travel related issues and you must seek approval from your HoD or line manager prior to booking travel or accommodation, and you must satisfy yourself that there is enough money in your account to cover your expenses.

For any journey:

Please remember to ensure that you have completed the risk assessment declaration (see above section).

- The dates of outbound and return travel are monitored in conjunction with the dates of conferences etc. It is very important to complete the 'reason for travel' box when making bookings. This is a requirement of HMRC so this information is mandatory. Please include the reason for travel and the dates of the event/meeting. The University is audited by HMRC and we have been informed that failure to include this detail is likely to result in the traveller being contacted by HMRC about private travel incurred via the University. This may result in a personal cost to you.
- If you find the cost of your booking cheaper elsewhere, please contact Key Travel who are normally able to price match.
- If you book flights, rail travel and accommodation outside Key Travel and then claim back on an expenses form, you will be required to provide a written explanation as to why you did not use Key Travel.
- If you have a look-not-book profile and need full access, or if you need assistance in creating your profile, email the SoSS travel administrators on: keytravel-soss@manchester.ac.uk.
- If you ring Key travel for their staff to do the booking for you an administration fee will be charged.

For issues with activity codes or approvals please contact: travel.helpdesk@manchester.ac.uk

Out of office hours bookings

Please don't make bookings at weekends or late in the evening as airlines often require authorisation within a short space of time.

Staff will not be available to authorise your expenditure/flight request during non-working hours/at weekends – and you are likely to lose your booking and will have to start the process again.

- Key Travel Dedicated Team for everything else

Issues with the online booking tool	Enquiries regarding booking reservations and complex travel
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Online Technical Team	Key Travel Reservations Team
✉: online@keytravel.com	✉: UoM@Keytravel.com
☎: 0844 335 0260	☎: 0161 819 9797

For assistance in a travel emergency, please contact Key Travel's emergency assistance line on +44 (0)20 7843 9602

Vouchers

Please see set out below from financial regulatory information regarding the purchase of vouchers.

The Financial Procedures do allow small payments – which may be made via Amazon vouchers – for volunteers who take part in research projects:

- 7.20 *Research volunteers and participants in clinical trials who take part in tests, submit to measurements or are interviewed may be paid a small sum to cover out of pocket expenses and as compensation for the time spent. HMRC have agreed that these payments are unlikely to fall within the definition of “earnings” for PAYE or NI purposes. HMRC are entitled to ask for details of payments to non-employees at their discretion; but do not routinely ask for details for small payments such as these. No tax or NIC liability will arise if the sums received do no more than reimburse the individual’s reasonable costs of participating in the trial or research, including costs of travel and subsistence. See: <http://www.hmrc.gov.uk/manuals/eimmanual/EIM71105.htm>*
- 7.21 *All such payments must comply with HMRC’s rules. The name and address of each recipient must be recorded, and they must sign a form to acknowledge receipt of the payments. Such payments may be made in the form of Amazon or similar vouchers. However, such vouchers must not be used for any payments that may be liable for income tax or National Insurance without the prior consent of the Director of Human Resources. Full records of all such payments, whether made by cash or voucher, are prime documents and must be retained for at least six years, or longer if required by the grant awarding body. (See Financial Procedures 2.39 to 2.41 above).*

Financial Procedure 4.29 is also relevant if Amazon vouchers are used for such payments - there have been several incidents of such vouchers being stolen from across the University:

“... Amazon and similar shopping vouchers (which may be used for the payment of research volunteers, see Financial Procedures 7.20 and 7.21 below) must be treated with the same level of care and security as if they were cash.”

However, this concession by HMRC applies only to research volunteers and not to visiting speakers. Any gifts should be of nominal value, such as flowers, chocolate or a bottle of wine.

HMRC view more expensive gifts, including Amazon and other vouchers which can be exchanged for goods, as equivalent to cash and so subject to the normal rules regarding tax and National Insurance.

Working lunches

A working lunch may only be reclaimed without deduction of tax and NIC if the refreshments are:

- light, for example sandwiches, biscuits and non-alcoholic drinks; and
- taken in the place where the meeting is held (in other words, the meal is only a break in the meeting).

Meals held in a restaurant or with alcoholic drinks therefore do not qualify as working lunches and are liable for tax and NIC.