

## 1. EPR Procedures

- 1.1. We will provide you with a username and password to access our portal via [www.betterpay-umbrella.com](http://www.betterpay-umbrella.com) so that you can record which days you have worked and details of your expenditure each day on food and travel whilst working on assignment at a temporary workplace.
- 1.2. Each week we will use the information you have provided to us in your portal to verify what costs you have incurred. We will advise BetterPay, your employer, of these costs and they will process your Tax and NIC relief in each weekly payment by adjusting your taxable pay and reducing the amount of Tax and NIC that is deducted.
- 1.3. At the end of the tax year we will prepare a letter of claim to HMRC on your behalf setting out your total claim for Tax and NIC relief together with any supporting schedules. We will also confirm the total Tax and NIC relief that has already been provided by your employer, BetterPay, and we will advise you of any additional claims that can be made. Where instructed by you, we will make such additional claims in the form and manner required by HMRC.

## 2. EPR Policies

- 2.1. Wherever possible you must collect and retain receipts for **all** purchases. We acknowledge that it is often not possible to obtain receipts for food purchases, for example when purchasing from vending machines and staff canteens, so we will use the following average subsistence costs to calculate your Tax and NIC relief because HMRC consider them to be reasonable based on their own analysis.

**2.1.1. Tax and NIC relief of up to £5.00 where you have been away from home for a period of at least five hours and have incurred a cost on a meal.**

**2.1.2. Tax and NIC relief of up to £10.00 where you have been away from home for a period of at least ten hours and have incurred a cost on a meal or meals.**

- 2.2. In addition, for travelling to and from your temporary workplace in your own vehicle we will use the following HMRC approved costs per mile to calculate your Tax and NIC relief.

Type of vehicle	First 10,000 miles per annum	Above 10,000 miles per annum
Cars and vans	45p per mile	25p per mile
Motorcycles	24p per mile	24p per mile
Cycles	20p per mile	20p per mile

- 2.3. For any other travel to and from your temporary workplace on public transport or taxis you must record the actual costs incurred. You will be able to tell us when you have been able to collect receipts and you will be able to upload copies to our portal.
- 2.4. Periodically we will require you to provide original receipts for the purposes of audit.
- 2.5. You must only claim relief on the days that you have worked **and** when costs have been incurred.
- 2.6. You must keep us informed about any changes in your circumstances if they are likely to affect your eligibility for Tax and NIC relief.

## 3. Data Protection

- 3.1. We will hold information relating to you which is subject to the Data Protection Act 1998 (as amended). By signing this Agreement you consent to us holding, processing and accessing personal and sensitive data for the purposes of the providing our services to you and/or the for use of our Company business.

## 4. Fees

- 4.1. Our fee is 50% of any Tax and NIC relief generated and this includes VAT. This is recorded on your weekly payslip and retained by BetterPay to be disbursed to us.

Example: Typical confirmed expenditure of £50 per week on food and travel entitles the typical taxpayer to £16 of Tax and NIC relief. **Our fee for generating £16 of Tax and NIC relief is 50% x £16 = £8.**

## 5. Benefit to you

- 5.1. Confirmed expenditure of £50 per week on food and travel generates £16 of Tax and NIC relief for the typical taxpayer. Our fee is 50% of the generated relief (inclusive of VAT) **so typically you will be £8 per week or £35 per month better off by claiming EPR.**