



REQUEST 19515

Please could you provide me with the following information for each of the previous two financial years as well as the current year (2023-24, 2024-25 & 2025-26):

1. **Current Policy & Rates:** A copy of, or link to, the council's current policy regarding staff mileage claims. Please confirm the standard rate(s) paid per mile for cars and vans (e.g., the HMRC approved rate of 45p per mile).
2. **Total Expenditure & Miles:** The total amount of money spent by the council on reimbursing staff for business mileage claims during the specified financial year, and the total number of miles this expenditure represents.
3. **Expenditure:** The total spent by the council on reimbursing business miles. If multiple rates are used, if possible please provide a breakdown by reimbursement at each rate.
4. **Number of Claimants:** The total number of individual staff members who made one or more business mileage claims during the specified financial year.

RESPONSE

1. Please see attached documents.
- 2, 3 & 4. Please see below:

2023 - 2024			
Mileage Scheme	Total Miles Claimed	Total Amount Paid	No of Staff Claimed
Casual	1,503,186	£739,416.08	1582
Cycle	120	£24.00	1
Essential	8,935	£5,473.62	10
HMRC Casual Rate	4,332	£1,949.40	3
Lease Salary Sacrifice 2023	214	£19.26	1
Motorcycle	65	£25.47	1
NPS Casual Protected	5,155	£3,025.99	3
Priority	380,829	£168,054.66	121
Grand Total	1,902,836	£917,988.48	1722

2024 - 2025			
Mileage Scheme	Total Miles Claimed	Total Amount Paid	No of Staff Claimed
Casual	1,502,644	£769,597.25	1630
Cycle	287	£57.40	1
Essential	3,276	£1,336.71	7
HMRC Casual Rate	5,365	£2,414.25	3
Lease Salary Sacrifice 2023	3,205	£262.70	6
Motorcycle	176	£69.00	1
NPS Casual Protected	4,113	£2,414.36	3
Priority	357,640	£146,385.76	119
Grand Total	1,876,706	£922,537.43	1770

2025 - 2026			
Mileage Scheme	Total Miles Claimed	Total Amount Paid	No of Staff Claimed
Casual	1,527,447	£766,157.33	1604
Cycle	574	£114.80	3
Essential	2,266	£926.83	3
HMRC Casual Rate	4,646	£2,090.70	3
Lease Salary Sacrifice 2023	6,005	-£65.25	9
Motorcycle	197	£77.23	1
NPS Casual Protected	1,920	£1,127.04	1
Priority	272,679	£124,700.26	86
Grand Total	1,815,734	£895,128.94	1710



Business Mileage & Rates

Author: Human Resources & Organisational Development

Date: 12th March 2025 – Version: 1

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Business Mileage & Rates

Employees (either priority or otherwise) may not claim the mileage for journeys from home to base or base to home during normal working hours.

During normal working hours where an employee is travelling from home to a destination other than their normal base and then returning to home, they must deduct from their total mileage, a mileage equivalent to their home to base return journey. Employees may only claim from the additional mileage incurred.

Rates for non-taxable mileage in line with current His Majesty's Revenue and Customs (HMRC) are available on the Government Website.

The mileage rate used by the authority is the rate set by the National Joint Council. The mileage allowances are a composite of fuel, maintenance, depreciation etc. The petrol entitlement is to show what part per mile of the rate relates purely to petrol.

Wigan Council rates for priority and other users are detailed in the tables below:

Please note that the below does not apply to lease car holders. If an employee has a lease car with the Council they should review mileage rates on the Government Website.

Priority Users	451 – 999cc	1000cc +
Lump Sum Per Annum	£846	£963
Per Mile First 8,500	36.9p	40.9p
Per Mile After 8,500	13.7p	14.4p
Petrol Entitlement	9.406p	10.366p
Amount of VAT Per Mile in Petrol Entitlement	1.567p	1.727p

All Other Users	451 – 999cc	1000cc +
Per Mile First 8,500	46.9p	52.2p
Per Mile After 8,500	13.7p	14.4p
Petrol Entitlement	9.406p	10.366p
Amount of VAT Per Mile in Petrol Entitlement	1.567p	1.727p

Electric Vehicle Users	
Per Mile First 8,500	46.9p
Per Mile After 8,500	13.7p
Petrol Entitlement	9.406p
Amount of VAT Per Mile in Petrol Entitlement	1.567p

Cycle Users	
Per Mile First 8,500	20p
Per Mile After 8,500	20p



Priority Car User Scheme

Author: Human Resources & Organisational Development

Date: 22nd February 2026 – Version: 2

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Introduction

The National Joint Council (NJC) determines the main terms and conditions of employment for local government employees. However, the NJC also contains provision for local agreements on some aspects of employment.

The national terms require the council to have a scheme in place to reimburse employees who are required to use their vehicle for the efficient performance of their duties. Wigan Council operates a priority car user scheme to help identify those employees who need a vehicle to carry out their daily duties.

Those staff eligible under the scheme will be known as priority users and will be eligible to receive a monthly allowance in addition to their mileage payments. All other staff that complete any business miles during the course of their duties will be known as casual car users and will receive a higher rate of mileage without the monthly allowance.

Policy Statement

This policy provides an over-arching framework for assessing priority car user eligibility across the organisation. It has been introduced to ensure the fair and consistent assessment of car designations.

The aim of the policy is to identify those employees required to use their motor vehicles for the efficient performance of their duties.

Where the council authorises an employee to use a private car on official business, the employee will receive an allowance in accordance with the provision set out in Part 3 Section 6 of the Green Book.

The council will determine whether the use is deemed as priority or otherwise.

Roles & Responsibilities

Employee

- All employees who use their vehicle for travelling on business must have the appropriate level of business insurance irrespective of their car user status, for example, if you're running an occasional workplace errand in your car or visiting clients, you won't need the same level of insurance as someone who uses their car commercially. There are different levels of business car insurance, and you need to make sure you have the right cover in place.

PLEASE NOTE: Driving to and from different work locations would be classed as business use. Without insurance cover for business use an employee **MUST NOT** drive on council business.

- All employees who undertake business mileage must maintain an official record of their journeys, showing full particulars of and the reason for each journey.
- Business mileage should be recorded in a timely way using the time and expenses claim form via My Job for authorisation by their manager.
- All employees have a responsibility to check their pay slip and report any inconsistencies to payrollteam@wigan.gov.uk
- Priority car users must notify payrollteam@wigan.gov.uk if they believe they have not been paid the monthly allowance and there is no obvious reason for this.
- All employees must update their details on the system where any changes in circumstances occur for example change of address, change of vehicle, change of name.
- All employees wherever possible should avoid using their own car on journeys when there is room in the car of a colleague making the same business trip.
- As far as possible, business journeys over the same route travelled by employees should be arranged at the same time.
- Driving licence, insurance certificate and where appropriate MOT certificate must be provided to the line manager for verification. Once verified this can be input into My Job.

Line Manager

- The line manager can apply for eligibility for the priority car user scheme on behalf of an either an individual employee or a team/group of their staff priority car user scheme Group applications are assessed by way of a priority car user business case and must only include those employees who are undertaking exactly the same job role and are working to the same job specification.
- The line manager is responsible for checking and authorising mileage claims for employees.
- Following a re-structure or a transfer to a new/different position the manager is responsible for confirming the allowance is to continue for the employee via the employment form detailing the contract change.

- Where the post holder changes from a temporary to a permanent position, changes their working hours, or work location, providing the position is the same the manager is responsible for completing the relevant section(s) on the employment form to confirm that the business mileage undertaken is unchanged and as such the PCU allowance should continue or where appropriate cease.
- Where appropriate the line manager is responsible where appropriate for preparing and submitting a business case application for example where the employee or a group of employees do not meet the business mileage criteria, but the manager deems that they are unable to undertake the duties of their job without the use of a car.
- To verify the employees driving licence, insurance and where appropriate MOT certificate and input the details in My Team.

PLEASE NOTE: Employees are not permitted to submit a PCU applications for themselves.

HR&OD

The Resourcing Team will:

- Assess applications in line with the scheme criteria, taking into consideration all the information provided including checking the employee's business mileage for the previous six months.
- Monitor employee's mileage to ensure eligibility is maintained.
- Inform staff when they are no longer eligible for the scheme following the formal monitoring.
- Process any claims for mileage.
- Review the scheme every 2 years.
- Assess approved business cases in conjunction with the relevant HR Operations Business Manager.

Full details of the priority car use scheme policy and supporting documents can be found here [Priority Car User](#) or email resourcingandjobevaluation@wigan.gov.uk

Priority Car User Scheme

The priority car user scheme has been devised to help identify those employees that need a vehicle to carry out their daily duties. The scheme has been set up to include a combination of distance and frequency measures to ensure that those who genuinely need a car to undertake their role receive the necessary remuneration.

Where an employee is deemed eligible for the priority user scheme, they will be entitled to receive an appropriate lump sum per annum, and mileage payments. The rates are set by NJC, and the annual lump sum is paid in twelve equal monthly instalments.

Eligibility Criteria

To be eligible to become a priority user, the employee must meet one of the following criteria:

- The employee must travel a minimum of 4,500 business miles per annum.
- If the employee is required to travel less than 4,500 but at least 2,500 then they may be eligible if one or more of the following criteria can be met:
 - It is essential for the employee to take a minimum of 2 short journeys in a limited space of time each day which would be impossible without use of a car.
 - Employees need to use a vehicle to transport bulky, heavy, or hazardous equipment / materials during the course of their working week. This will be defined in line with the manual handling guidelines relating to the size and shape of the item as well as the weight and bulkiness, but also in relation to the necessity for the item(s) it to be transported.
 - Employees need to use a vehicle on a regular basis for journeys where there are no alternative means of transport.
 - Employees have to travel to areas where personal safety may be a risk and having a vehicle may reduce the risk (evidence of this should be documented within the manager's risk assessment). This factor requires an assessment of the degree of risk in the journeys for example the employee may have to travel, in areas within the borough, at time of day, or in circumstances, where the personal safety of the employee could be especially at risk and were having a car available will reduce the degree of risk. However, if an alternative means of transport is available and suitable this should be used and should not justify a priority car user allowance.

In either case, the business mileage will be pro-rata for part-time staff. Where it is agreed that a part time employee is eligible to receive the priority user allowance, the full lump sum will be payable to the employee.

Tax and National Insurance implications for users will depend on their own personal circumstances.

Where an employee goes on maternity, paternity or adoption leave, the allowance will continue for the period of leave, but the employee's eligibility will be reviewed over the 6- month period following their return to work. If after the 6-month period the employee is no longer eligible to receive the priority car user allowance, their payments will cease.

For new priority car user applications that are successful the lump sum allowance will be backdated 6 months from the date the application was submitted, and the business mileage rate will be adjusted accordingly.

The scheme applies to the individual post holders, based on the business mileage undertaken, rather than the posts they occupy, this means that in some cases if a post holder changes position within the council for example, following a re-structure or a transfer to a new/different position then their priority car user allowance may cease. In this situation the managers can ask for an assessment of the business mileage after a period of 3 months from the date the employee(s) went into their new position and if the eligibility criteria are met the lump sum allowance will be backdated accordingly.

Where the manager confirms that the post holder has changed from a temporary position to a permanent one, changed their working hours, job title or location and providing their position is still the same then the PCU allowance will continue along with the appropriate business mileage rate. The manager will be responsible for confirming the allowance is to continue to the payrollteam@wigan.gov.uk team via the employment form detailing the contract change.

For new employees or where an employee is acting up or seconded into a position, the employee's mileage can be assessed after 6 months in post.

The priority car user scheme will be subject to review every two years across the authority.

Business Mileage & Rates

Please refer to the Business Mileage & Rates Policy on the Hub.

Absence or Car Defects

Where an employee's private car is not in use as a result of a mechanical defect, they must first of all inform their line manager and state how long the car will be out of use for.

In line with the NJC Green Book, where a vehicle is out of use because of a mechanical defect, or the employee is absent due to illness then:

- The monthly allowance will be paid for the remainder of the month in which the car first went out of use, or the employee was absent due to sickness, and for a further three months thereafter; and
- For the subsequent three months the allowance will reduce by 50%.

During the period when a car is off the road for repairs, employees will be reimbursed for travel by other forms of transport which must be pre-agreed with the line manager.

Public Transport

If the employee is required to use public transport, then the most suitable and economical form should be used.

- 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?

Please Note Taxis should only be used as a last resort where no other form of transport can be used.

Monitoring of Priority Car Users

Formal monitoring of the business mileage undertaken by employees who are priority car users will be carried out in April each year by the Resourcing team to check the eligibility criteria is still being met.

If following the monitoring the eligibility criteria has not been met by the employee, then they will:

- Be given a month's notice that the allowance will cease; and
- Receive the appropriate higher mileage rate for any future business miles claimed.

If in the future the employee's business mileage increases sufficiently their manager will be able to submit an application for them to become a priority car user. The application must be approved by the relevant Assistant Director or Service Lead and can only be submitted six months after the allowance ceased.

Casual User Scheme

All employees who use their cars for business purposes but do not meet the eligibility criteria will be known as casual users. These employees will be reimbursed at the higher mileage rate for any business miles travelled.

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 for standby may claim all mileage incurred including if appropriate home to base and return mileage.