



1. Introduction

The University is committed to supporting parents and carers to engage equally with career development opportunities through allowing employees to claim for a contribution towards additional caring, travel and accommodation costs incurred when attending such events.

This is part of a broader commitment to good employment practice ensuring the University offers equal opportunity and access to staff with diverse working patterns and out-of-work responsibilities.

Existing conference/training funds across the University have been altered to allow employees to claim for such additional costs.

2. Scope and eligibility for the Conference and Training Care Fund

2.1 Eligibility

Application to the Conference and Training Care Fund is on offer to all employees (R&T, APM, TS, CCS, and O&F) who have access to conferences, workshops and training as part of their professional development.

The employee must be 'at work' and therefore not on leave (ie parental, sick etc) except for Keeping in Touch (KIT)/Shared Parental Leave in Touch (SPLiT) days when attending work related training/conferences.

It may be possible in some instances for part-time employees attending development events to temporarily adjust their working hours to accommodate training/conference attendance without incurring additional care costs, this may be considered as a feasible alternative option in discussion with the employee's line manager where appropriate.

2.2 Supported events

The focus of the conference/trip/work related training must be personal development. This is defined as a training course or other development activity, which will impart or reinforce knowledge and skills to be used in an employee's current work. General business trips are not covered.

Those speaking at conferences can claim for additional care costs incurred only if the majority of the time at the conference is spent on development activities, rather than in fulfilling normal work activity. Managers must agree that an event will support the employee's career/professional development needs and must give approval for attending such event prior to the expense authorisation. Training can be internal or external, in the UK or overseas.

2.3 Scope

Funding will be approved if there is a payment to a third party in relation to additional caring costs of a dependent eg payment to a childminder, nursery or care provider for care outside of usual arrangements; or travel and accommodation costs for the dependent and a secondary carer (if required) to travel with the employee.

A dependent can be the employee's spouse or civil partner, child or parent, or someone who lives in the same household but who is not their employee, lodger or boarder. The fund is not able to cover the cost of pet care.

The upper limit per claim is £250. A claim amounting to a total above £250 may be considered on an exceptional basis, at the discretion of the authorising Faculty or Department. There is currently no limit to the number of claims that can be made per year.

Care services must be supplied by a registered provider (the provider must be approved as a registered carer) or a provider exempt from registration (eg OFSTED Section 8 exemption for nannies) and claimants must provide receipt of payment. Payment will not be made without receipts being submitted for incurred costs and all costs must be incurred outside of normal care provision/arrangements.

The employee is able to claim the cost of additional travel and accommodation costs for the dependent if the dependent must travel with the employee to the development event. Costs associated with the travel and accommodation of a secondary carer may also be covered if required. It must be well reasoned why the dependent must travel with the individual (eg breastfeeding mother). The costs of travel and/or accommodation for dependents and additional carers **are taxable. The employee will therefore be responsible for paying tax on the costs of travel and accommodation for their dependents and secondary carers. The tax implications must be understood by both the authoriser and the individual, and liability must be agreed.**

Further detail on taxable claims can be found in the **Taxable Claims Appendix** at the end of this document.

Examples of how the funding could be used might include:

- 1) Additional day at nursery to attend a staff away day (non-taxable).
- 2) Additional hours for a nanny to cover late arrival back from a training course (non-taxable).
- 3) Train tickets for a dependent and an additional family member, acting in the capacity of a secondary carer, to travel with the employee in order to provide care during a conference (taxable).

3. Requesting use of the Conference and Training Care Fund

3.1 Gaining Authorisation

It is encouraged that an employee and their manager discuss the possible use and benefit of the Conference and Training Care Fund as part of their normal professional development conversations.

Once the requirement for an employee to attend a conference, training or other career development event is identified and approved by the appropriate manager, the employee will need to obtain authorisation for use of the care fund.

The employee should fill out the relevant sections within Section A of the [Conference and Training Care Fund Authorisation Forms](#) before submitting to the Authorising Manager for completion of section B. The employee will need to include details of the conference, training or career development event being attended as well as the additional care provision or travel and accommodation required. Both the individual and manager declarations on the Authorisation Form require confirmation that the event qualifies as "work related training" as defined in section 2.2 above. Alternatively, the employee can gain authorisation in the same ways as existing local processes, adding a note to confirm that these expenses are incurred in attending "work related training".

The appropriate requirements for authorisation of expense claims must be complied with and are available at: <http://workspace.nottingham.ac.uk/display/TravelandExpenses/Authorisation>.

Authorisation for Conference and Training Fund expenditure is required before costs are incurred and before a claim is submitted via Concur. A copy of the Authorisation Form should be included within the Expense Receipt envelope and then archived for reference by the local School or Department.

3.2 Obtaining Receipts

Once additional care is organised and the event is attended, the employee will need to obtain a receipt from the registered care provider for the additional hours of care undertaken and associated costs.

If travel and/or accommodation of a dependent and a possible secondary carer is required, receipts must be obtained by the employee upon booking. **These costs will incur tax liabilities, and so booking should be made by the employee rather than the School/Department in order to maintain visibility of taxable claims for purposes of audit control.**

In cases where an employee is claiming costs for a hotel room, which has accommodated themselves and their dependent, the employee should where possible obtain an itemised receipt so expenses incurred by the employee (non-taxable) are visible and separable from the costs to the dependent(s) (taxable). If this is not possible, a direct apportionment can be made of the total bill. Further details on how to claim in this scenario are provided in the **Taxable Claims Appendix** at the end of this document.

3.3 Completing the Expenses Form

Once the care expenses have been incurred, and a receipt of these costs obtained, then the employee can make a claim via Concur and in line with the University Expense Policy. Concur can be accessed through the University's Workspace at: <http://workspace.nottingham.ac.uk/display/TravelandExpenses/Expenses>.

The employee must open a new expense claim within Concur and fill out the relevant details before submitting the claim. There are three expense types on the Concur form, which the employee should choose appropriately:

- 'Additional Child Care Provision' for additional childcare costs (from a registered care provider)
- 'Additional Costs (Taxable)' for taxable claims
- 'HR Exception' for agreed cases in which tax is excepted

The claim should be emailed to expenses@nottingham.ac.uk with copies of all receipts and supporting documents attached.

The relevant approver will be notified of the claim for review. The employee will be notified when their expense claim has been authorised and will be reimbursed for the necessary costs once the claim has been audited and approved in central Finance.

This process is detailed in the [Conference and Training Care Fund Authorisation Flowchart](#).

4. Monitoring and Review

Use of the Conference and Training Care Fund will be monitored and reviewed on an annual basis.

5. Contacts

If you have any questions regarding the Conference and Training Care Fund or are interested in accessing this fund please speak to your line manager in the first instance.

- For further queries about the Conference and Training Care Fund please contact: BR-PDSupport@exmail.nottingham.ac.uk in Human Resources.
- For queries regarding Concur or claiming expenses please contact: expenses@nottingham.ac.uk in Financial Control.
- For queries regarding taxable claims, further outlined below in the Taxable Claims Appendix, please contact the tax services team at: tax@nottingham.ac.uk.

Taxable Claims

The costs of travel and/or accommodation for dependents and additional carers are taxable.

This means that any claim submitted will be subject to tax deductions being made from the total amount able to be reimbursed by the University to the employee.

This usually amounts to 20% tax and 12% National Insurance for a basic rate taxpayer, or 40% tax and 2% National Insurance for a higher rate taxpayer.

For example, if an employee who is a basic rate taxpayer were to claim £250 for additional travel of a dependent to accompany them to an event, deductions of £50 tax and £30 National Insurance would be made, resulting in a net reimbursement to the employee of £170.

Examples of taxable claims

Any claims involving the accommodation or travel of a dependent, and secondary carer if applicable, are taxable, for example:

- 1) Employee purchases train tickets for a dependent and an additional family member, acting in the capacity of a secondary carer, to travel with the employee in order to provide care during a conference
- 2) Employee attends a conference as a nursing mother, taking their nursing child and husband for childcare who share accommodation whilst the employee attends the conference
- 3) Employee is requested to attend a development seminar at an institute and workshop in the USA, taking their son during the school holidays for childcare

Tax Exceptions

There may be certain circumstances whereby the accompaniment of a dependent to a development event is considered essential for reasons beyond usual care. In these circumstances, travel and/or accommodation of the dependent may be non-taxable. For example, a nursing mother may be able to claim travel/accommodation costs for their baby without incurring tax. Claims agreed to be tax-exempt should be entered into Concur under the 'HR Exceptions' expense type of the Conference and Training Care Fund. If you have a specific circumstance, which may classify your additional travel/accommodation claims as non-taxable, contact the tax services team for guidance before submitting a claim.

Authorisation process

The claim process is detailed in the body of the Conference and Training Care Fund guidance document under heading 3.

In cases where an employee is claiming costs for a hotel room, which has accommodated themselves and their dependent, the employee should where possible obtain an itemised receipt so expenses incurred by the employee are visible and separable from the costs to the dependent(s). The employee should claim their portion of the expenses through their usual local expense claims process, and use the Conference and Training Care Fund expense type 'Additional Costs (Taxable)' to claim for the proportion of the cost incurred by their dependent and secondary carer if applicable. If obtaining an itemised receipt is not possible, a direct apportionment can be made of the total bill by contacting the expenses team.

Contacts and queries

Queries about the use of the Fund should be addressed to your line manager in the first instance.

Any questions about the specific tax implications of claims to the Conference and Training Care Fund not answered in this document should be addressed to the tax services team at:

tax@nottingham.ac.uk.