

## MILEAGE PAYMENTS 2011-12

These rates are the maximum amount that can be paid to the employee for travelling in their own cars without accounting for tax and NIC.

If the employee is paid more than this amount, tax and NIC must be paid on the difference.

If the employee is paid less than this amount they can claim tax relief on the difference.

### Cars and Vans

Up to 10,000 miles per annum

45p per mile

Over 10,000 miles per annum

25p per mile

Employees can also claim 5p per mile for each passenger who accompanies them on a business journey.

### Motorcycles

24p per mile

### Bicycles

20p per mile