

Mileage payments 2019-2020

You can pay your employees MAPs for using their own vehicle for business journeys.

You can pay your employees an approved amount of MAPs each year without having to report them to HMRC. To work out the approved amount, multiply your employee's business travel miles for the year by the rate per mile for their vehicle.

You can pay

Type of Vehicle	£ per mile up to 10,000 Miles	£ per mile over 10,000 Miles
Car	£0.45	£0.25
Motorcycles	£0.24	£0.24
Bicycles	£0.20	£0.20

Please use this document in conjunction with the information provided on the HMRC website: www.hmrc.gov.uk