

Guaranteed Lift Home Scheme

This toolkit gives comprehensive advice on the implications, benefits and barriers to setting up a Guaranteed Lift Home (GLH) and offers examples of others' GLH schemes to help you set up your own.

This toolkit offers information on:

- 1) **Why implement a Guaranteed Lift Home Scheme?**
- 2) **What is it?**
- 3) **Benefits and costs;**
- 4) **Tax implications;**
- 5) **Barriers to implementation;**
- 6) **How is it implemented?**
- 7) **Best practice; and**
- 8) **Case Study**

1) Why implement a Guaranteed Lift Home Scheme?

A number of studies have shown that a key barrier preventing employees from choosing to car share to work is concern regarding how they would get home in an emergency, particularly for those with dependents. Offering a Guaranteed Lift Home (GLH) in an emergency provides peace of mind and is an easy way to encourage staff to travel by different modes other than alone by car. The cost of operating this service has been found to be very low in practice because it is seldom actually used, but the policy saves the employer much more through staff using sustainable modes of travel.

2) What is it?

A Guaranteed Lift Home (GLH) scheme would fund or part fund staff a return journey home should their mode of transport fail or in the event of a family emergency or unforeseen problem. You could consider a GLH scheme for the following modes of transport: train, bus, car share, pool bike or pool car.

3) Benefits and costs

Benefits include security and flexibility (employees who use alternative modes can stay late when they are needed at work, which addresses a common employer concern). By supporting use of alternative modes, GLH can play a major role in supporting sustainable travel options. Costs include administration and the costs of subsidising trips. A recent ACT survey showed these were generally very low and typically less than £300 per year.

4) Tax implications

The Inland Revenue leaflet 'Tax, National Insurance Contributions and Green Travel' states:

Employees will not have to pay tax or NICs if their employer provides alternative travel arrangements when employees cannot car share as usual due to exceptional circumstances, e.g. if an employee has to go home because of a domestic emergency. It does not apply if the circumstances could have been anticipated and planned for. This concession applies to a max of 60 journeys per employee in a tax year.

5) Barriers to implementation

Some employers may be hesitant to provide GLH due to the possibility of high costs; however, experience indicates that costs are usually low, and that a GLH scheme is a very cost effective way to encourage reductions in car commuting as noted above.

6) How is it implemented?

A GLH scheme should specify the following:

- **Who is eligible?** The programme could cover all employees, or only those who use alternative modes for a specified portion of commuting.
- **What trips are eligible?** The programme could cover any trip, or it could be limited to unexpected business appointments, employee or family member sickness.
- **Maximum number of uses allowed** during a certain period, maximum miles within a period, or maximum cost per trip.
- **Who is responsible for implementation?** A named member of staff or department should be given responsibility for managing the scheme.
- **Procedures** for using the GLH scheme.
- **Appropriate forms** (e.g. registration and reimbursement vouchers).

7) Best practice

A policy should be written and circulated to all managers and staff to ensure they are aware of the details of the scheme. It should also be introduced to new staff as part of the induction process. In order to get the most out of the policy, it is recommended that the scheme is not overly restrictive, for example non-emergency trips should qualify.

8) Case Study

[Cheshire Constabulary Police Guidance](#) states that:

“If a member of staff is a member of the car share scheme, and due to their own or their car share partner’s arrangements changing during the day due to urgent domestic reasons or unforeseen work obligations, they should attempt to find an alternative lift with colleagues and/or with the assistance of their line managers.

If an alternative lift is not available after all opportunities have been explored, the Force will reimburse reasonable expenses for a taxi as authorised by their line manager. The member of staff must pay for the taxi in the first instance then reclaim using the expense claim procedure”.

This policy will enhance the benefits of car sharing to both the Force and individual members of the staff such as reduce parking problems on the site, relieve local congestion, contribute towards sustainability and environmental targets, but also provides cost savings through reduce staff car use and offers personal security benefits in the event of a breakdown.