

Fenland District Council

31st October 2018

Conduct Committee Hearing – Councillor Simon King

Supplemental documentation submitted by Cllr Simon King

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MEMBERS' ALLOWANCES SCHEME

1. Scheme of Allowances

1.1 Elected members of Cambridgeshire County Council may claim the following allowances as specified in this Scheme:

- Basic allowance;
- Special responsibility allowances; and
- Travel and subsistence allowances.

Financial loss allowance is not available to Councillors.

1.2 The basic allowance and special responsibility allowances will be paid in equal monthly instalments and will be subject to tax and national insurance deductions where appropriate. The scheme to take effect from 19th July 2017 with no indexation and to last for a period of four years or until the next review whichever is soonest.

2. Basic Allowance

2.1 The basic allowance is **£10,315** per annum.

3. Special Responsibility Allowances

3.1 No member may receive more than one special responsibility allowance. No allowances other than the basic allowance and special responsibility allowances are payable.

Role	Allowance
Group Positions	
Leader of the Council	£31,745
Deputy Leader of the Council	£20,627
Leader of the Main Opposition (12 Seats or more)	£10,234
Deputy Leader of the Main Opposition (12 Seats or more)	£1,790
Leader of Minor Opposition (Based on 4 seats to 13 any allowance proportionally based on 7 seats = 100%)	£3,825
Deputy Leader Minor Opposition (Based on 17.3% of their leadership)	£662
Service Committees	
Policy and Service Committee Chair	£18,372
Policy and Service Committee Vice Chair	£7,927
Area Community Champions	£5,000
Regulatory Committees	
Audit Committee Chair	£7,345
Pension Fund Board Chair	£7,345
Planning Committee Chair	£7,345



Other Roles	
Adoption/Fostering Panel Member	£3,750

- 3.2 Where a councillor in receipt of a special responsibility allowance fails to attend at least 50% of the meetings for which that allowance is paid in any six month period, that councillor shall be invited to repay an appropriate sum of the allowance received during that period.

4. Travel expenses

- 4.1 Travel by private vehicles will be reimbursed at the same rates as those used by officers.
- 4.2 Where a councillor's normal place of residence is outside of Cambridgeshire, travel to council offices within Cambridgeshire will be paid from the point of entry to the county and not from the councillor's home.
- 4.3 Parking fees and public transport fares will be reimbursed at cost on production of a valid ticket or receipt. In the case of travel by rail, standard class fare or actual fare paid (if less) will be reimbursed.
- 4.4 Travel allowances are not payable for journeys undertaken outside the County, other than for authorised attendance on behalf of the Council at those meetings under Section 10 (below) that are held outside the County. International travel shall require approval in advance from the Chief Executive in consultation with the Council Leader.
- 4.5 Taxi fares will only be reimbursed on production of a valid receipt. Taxis should only be used where use of an alternative is not available or if the following conditions are applicable:
- There is a significant saving in official time;
 - The councillor has to transport heavy luggage or equipment; and/or
 - Where councillors are travelling together and it is therefore a cheaper option.
- 4.6 Travel expenses will be reimbursed for any journey undertaken where the councillor was undertaking approved duties (see Section 9 below). Travel expenses will only be reimbursed if claimed within two months.

5. Subsistence expenses

- 5.1 Overnight hotel accommodation must be booked through Democratic Services who will ensure that accommodation is booked at the appropriate market rate. Higher rates of accommodation will only be booked where it is clearly in the County Council's interest and formal approval has been given in advance by the Democratic Services Manager. Any other reasonable and unavoidable costs related to overnight stays will be reimbursed on production of a receipt.



5.2 The cost of meals purchased while undertaking Council business cannot be claimed for, except where the member is attending an event such as a conference and meals are not provided, or where the member is required to stay overnight.

5.3 The Democratic Services Manager shall be authorised to allow claims to cover the actual cost of the meals up to a reasonable maximum (£10 for lunch, £15 for an evening meal) and upon production of a receipt.

6. Dependents' and carers' expenses

6.1 Councillors with care responsibilities in respect of dependent children under 16 or dependent adults certified by a doctor or social worker as needing attendance will be reimbursed, on production of valid receipts, for actual payments to a registered or professional carer. Where care was not provided by a registered or professional carer but was provided by an individual not formally resident at the member's home, a maximum hourly rate equivalent to the National Living Wage (currently £9.45/hour) will be payable.

6.2 Dependents' and carers' expenses will only be reimbursed if incurred where the councillor was undertaking approved duties (see section 9 below).

7. Stationery

7.1 No claims can be made for the cost of printer cartridges, paper, envelopes, stamps, pens, or other stationery. Nor are these to be provided free of charge by the Council.

8. Co-opted Members – Financial Loss Allowance

8.1 A financial loss allowance may only be paid to non-elected members of committees or sub-committees. Co-opted members serving on committees shall be eligible to claim a £50.00 flat fee per half day attended in addition to travel and subsistence allowances.

8.2 The fee shall also be paid for attendance at appropriate training events and seminars. Where an event is scheduled to last for more than a whole day, there shall be some discretion for making a higher payment than the usual rate, where this is considered reasonable. The Democratic Services Manager shall be authorised to exercise such discretion.



9. Approved duties

9.1 Subject to the provisions listed above, travel, subsistence and dependents' and carers' expenses incurred when undertaking duties matching the following descriptions may be claimed for:

- a) Attendance at meetings of Full Council and any committees, working groups or other bodies of the Council;
- b) Attendance at other meetings clearly related to their role as a Councillor;
- c) Attendance at Council premises for the purposes of taking part in formal briefings, training sessions or attending pre-arranged meetings with senior officers to discuss the business of the Council;
- d) Representing the Council at external meetings, including Parish and Town Councils and those of voluntary organisations where the member is there on behalf of the Council;
- e) Attendance at events organised by the Council and/or where invitations have been issued by officers or councillors (including Chairman's events and other corporate events);
- f) Attendance at meetings/events where the Member is an official Council representative or requested by the Leader or the relevant Policy and Service Committee Chair; and
- g) In respect of dependents' and carers' expenses only, undertaking general councillor responsibilities including surgeries.

Expenses incurred as a result of attendance at political group meetings or other party political events may not be claimed for.



10. Renunciation of Allowances and Part Year Entitlements

10.1 A Councillor may elect to forego any part of their entitlement to an allowance under this scheme by providing written notice to the Monitoring Officer.

10.2 If an amendment to this Scheme is made which affects payment of an allowance in the year in which the amendment is made, then in relation to each of the periods:

- a) beginning with the year and ending with the day before that on which the first amendment in that year takes effect; or
- b) beginning with the day on which an amendment takes effect and ending with the day before that on which the next amendment takes effect, or (if none) with the year.

the entitlement to the allowance will be to the payment of such part of the allowance as it has effect during the relevant period as bears to the whole the same proportion as the number of days in the period bears to the number of days in the year.

10.3 Where the term of office of a Councillor begins or ends otherwise than at the beginning or end of a year, the entitlement of that Councillor to a basic allowance or special responsibility allowance shall be to the payment of such part of the basic allowance as bears to the whole the same proportion as the number of days during which his/her term of office subsists bears to the number of days in that year.

10.4 Where this Scheme is amended as mentioned in 10.2 and the term of a Councillor does not subsist throughout a period mentioned in 10.2, the entitlement of any such Councillor to a basic allowance or special responsibility allowance shall be to the payment of such part of the basic allowance referable to each such period (ascertained in accordance with that sub-paragraph) as bears to the whole the same proportion as the number of days during which his or her term of office as a Councillor subsists in that period bears to the number of days in that period.

10.5 The Council has the power to withhold payment of all allowances if a member (or co-opted member) ceases to be a member (or co-opted member) or ceases to be entitled to receive an allowance for a period. The authority may require that such part of the allowance as related to any such period be repaid to the Authority.



11. Taxation

- 11.1 Allowances are liable for Income Tax and National Insurance contributions.
- 11.2 Subsistence allowances for meetings or events held on the Shire Hall site are classed as emoluments for Income Tax and National Insurance contributions. This includes either sums claimed or meals provided by the Authority. Meals provided or claimed for meetings in locations other than Shire Hall are not taxable.
- 11.3 The Council will record all meals provided at Shire Hall, and will remit the tax due to the Inland Revenue at the end of the year. Members are asked to note meals taken on the Shire Hall site on their claim forms. No direct taxation will be charged to individual members for those meals taken at Shire Hall. Members are encouraged to take advantage of the meals provided at Shire Hall whenever possible.
- 11.4 Members can claim some deductible expenses against tax for costs incurred in acting as a member for which no reimbursement is received from the Authority:
- Travel by car - where a member uses his or her own car for the performance of duties, but does not receive a mileage allowance, e.g. for a non-approved duty, the Tax Office may grant a deduction on the costs incurred based on 50% of the Council's approved rate. Members would need to keep records of their mileage on non-approved duties in order to claim this deduction on their tax return.
 - Travel by public transport - where a member incurs additional costs for which no allowance can be obtained from the Authority, these costs can be claimed as a deductible expense.
 - Where regular payments are made to an assistant to provide secretarial support to a member for any support services which are not provided by the Authority.
 - Where money is spent on the hire of rooms for surgeries or public meetings providing they are not for party political purposes.
 - Where additional household expenses are incurred (light, fuel etc.) relating to those parts of members' homes that are used for duties as members, Inland Revenue will accept a standard deduction of £120 per year to cover these costs.
- 11.5 Any items claimed should be itemised on the tax return - Inland Revenue may require evidence and details of the expenditure incurred. Refunds for non-claiming tax allowances can be made for up to the previous six years.



Peterborough City Council

Members' Allowance Scheme

The statutory Members' Allowance Scheme was first approved 18 July 2001 and took effect from 3 September 2001.

1. INTRODUCTION

The payment of allowances to councillors is governed by the Local Government Act 2000 (S99-100), and the Local Authorities (Members' Allowances) (England) Regulations 2003¹, and makes provision for the following allowances:

- a) a 'basic allowance' payable to all councillors;
- b) a 'special responsibility allowance' payable to some councillors who, in the Council's opinion, make a significant additional contribution to the Council's work;
- c) a child and dependant carer's allowance (optional);
- d) travelling and subsistence allowance
- e) co-opted Members allowance.

The Local Government Act 1972 (and subsequent amendments and regulations) provide for payments to cover expenses incurred by:

- a) the Mayor, while carrying out his/her duties in office (section 3(5) of the Act); and
- b) the Deputy Mayor, also for expenses incurred in office (section 5(4) of the Act).

The 2003 Regulations made it necessary for councils to set up an independent panel to advise the Council about its levels of basic and special responsibility allowance, and the payment of certain expenses. The Council determines its own allowances scheme, but must have regard to this independent panel's recommendations. Peterborough's Member Allowances Panel's terms of reference and constitution were set at Council on 11th April 2001 (Appendix 1).

The panel does not have a statutory role in commenting upon the expenses payments of the Mayor and Deputy Mayor but the Council may voluntarily ask the panel for advice about them. This document deals with allowances first, then expenses payments and levels of equipment provided to councillors for their council business.

STATUTORY MEMBERS' ALLOWANCES SCHEME

2.1 Basic allowance

Every City Councillor shall receive an annual allowance of £10,100. It will be paid in instalments of one-twelfth on the 28th of each month, with minor adjustments where necessary to ensure that the total annual sum is correct. The allowance is subject to an annual update - see paragraph 2.6 below.

The basic sum covers all expenses and time incurred by a City Councillor in carrying out his/her ordinary duties for the Council, including telephone and travel and subsistence costs. However, it excludes travel and subsistence allowances for approved duties outside the district, which are referred to separately below. Furthermore, the Council makes available to councillors a certain amount of equipment over and above the basic allowance. Again, this is referred to separately below.

2.2 Special responsibility allowances

An annual special responsibility allowance (SRA) will be paid to certain councillors. As a councillor may only receive one SRA, any councillor fulfilling more than one special role shall choose at the start of the municipal year which SRA to claim. SRAs will be paid in monthly instalments. They are not payable when a councillor temporarily steps into another's role (say, when the vice-chairman chairs a meeting).

<u>Table of special responsibility allowances</u>	<u>Annual sum (£)</u>
Leader of the Council (3 x basic allowance)	30,300
Deputy Leader (66.67% of the Leader's allowance)	20,201
Cabinet Members (50% of the Leader's allowance)	15,150
Cabinet Advisors (25% of the Leader's allowance)	7,575
Chairman Planning & Environmental Protection Committee (30% of the Leader's allowance)	9,090
Chairman of Licensing Committee (25% of the Leader's allowance)	7,575
Chairman of Audit Committee (25% of the Leader's allowance)	7,575
Chairman of Corporate Parenting Committee (25% of the Leader's allowance)	7,575
Chairman of Employment Committee (6.25 % of the Leader's allowance)	1,894
Chairmen of Scrutiny Committees (4 members) (25% of the Leader's allowance)	7,575
Independent Person of the Council	1,000.00
Deputy Independent Person of the Council (up to 2 people)	500.00
Co-opted Members	250
Leaders of Opposition Groups (To be distributed on a pro-rata basis dependent on the number of members in each group – (25% of Leader's allowance) divided by number of members of the Opposition Group) (This allowance should not be paid to the leader of any additional groups which have the same political allegiance as one already recognised by the Council.)	7,575

2.3 Child and dependant carer's allowance

Councillors may claim reimbursement of actual, reasonable costs incurred in using childminders, babysitters or other sitters for dependants while carrying out approved duties. Approved duties are listed in a separate section below. Claims should be made monthly in arrears, by attaching the receipt(s) to the submitted member's claim form and entering the amount claimed on the form.

Information about registered childminders is available from the Council's Family Information Service. Details of care services for elderly and disabled dependants are best obtained from Peterborough or Cambridgeshire Carers Trust.

2.4 Renunciation of allowances

A councillor may choose to forego all or part of his/her entitlement to basic or special responsibility allowances under this scheme. If this is the case, he/she should give notice of this in writing to the Monitoring Officer, stating what element of his/her allowance entitlement he/she does not wish to claim. The notice should also state whether this is for the current municipal year or the remainder of the Councillor's term

of office – if the notice does not specify a time period then it will be assumed to mean the remainder of the term of office.

A member not wishing to claim the expenses described in section 3 below need not give notice in writing – he/she simply does not submit any expenses claim forms.

2.5 Publicising allowances and expenses paid

As required by law, the Council publishes any recommendations which its Members Allowances Panel makes about members' allowances, and also the conclusions which the Council reaches as a result of those recommendations.

Each year it advertises the total sum paid during that year to each councillor in respect of basic allowance, SRAs, expenses and childcare/dependant carer's allowance. The information is published on the Council's website

The Council publicises the expenses and/or remuneration paid to any elected Member appointed on behalf of the Council to the Police and Fire Authorities. Publication of these figures takes place at the same time as each individual body publishes this detail.

The Monitoring Officer maintains a file of payments to Members.

2.6 Annual Updating

The scheme is reviewed by the panel every four years, unless the Council requests a review as a result of changes or developments in councillor responsibilities. In the intervening years, the basic allowance is updated annually with effect from 1st April, at the same level as the National Joint Council for Local Government Services (green book), as notified by the Local Government Association each year.

3. PAYMENT OF EXPENSES

3.1 Approved duties

Councillors and co-opted members may claim reimbursement of travel, subsistence and conference expenses incurred whilst undertaking an approved duty outside the district. Attendance at any of the following is an approved duty:

- any Council meeting
- any meeting of one of the Council's committees / commissions, sub-committees, working groups or neighbourhood councils to which the member has been specifically appointed (expenses are not reclaimable by other members attending these meetings, whether or not they attend by invitation)
- any meeting of the Cabinet or a Cabinet committee
- agenda planning meetings for the Cabinet, scrutiny committees and regulatory committees
- scrutiny chairs co-ordination meeting
- All Party Policy meetings
- formal inspection of Council properties and projects as authorised in advance by the Executive or a committee (including site visits for planning matters)
- in-house training and development seminars including Members' Induction, Staff Induction and service-specific seminars
- conferences or seminars approved by the Director as described at section 3.4 below

- a meeting of an external organisation, including partnership bodies, to which the councillor has been appointed as the Council's representative – for details see the list of approved appointments issued annually near the start of the municipal year, and maintained subsequently, by Democratic Services. (If the external organisation will pay travel and/or subsistence costs, then the councillor should claim against that organisation and cannot claim from the City Council.)

Expenses will not be paid for attendance at national and regional bodies if the councillor was not appointed to the organisation or event by the City Council.

Travel and subsistence allowances for co-opted (if not in receipt of an allowance) and lay/expert members of committees and panels will be paid, at the same level as for elected members.

3.2 Travelling expenses

Councillors receive a travel and subsistence allowance within the basic allowance. Claims for mileage and subsistence within the District have therefore been discontinued. This allowance replaces the cycle allowance and bus passes previously available.

For journeys outside Peterborough, where public transport is readily available the ordinary fare will be reimbursed if this is less than a sum based upon car mileage. However, mileage claims are usually allowable for journeys to Cambridge because of the remote location of the railway station.

The Council will pay reasonable travel costs to and from an approved duty when a councillor is absent from his/her usual residence, such as when working out of the area or when attending a residential course elsewhere. This does not cover return from holidays. If such a claim is made and an officer is unclear whether or not the expense should be reimbursed, the officer shall consult the all political group leaders prior to approving payment. Any unresolved claim is the responsibility of Council to determine.

Travel option	Details of travel expenses reclaimable (outside the district)
By public transport	<p>The ordinary fare may be claimed, supported by a receipt. For travel by rail, wherever possible the tickets should be ordered in advance through the Members' Services Unit, so that the Council's bulk discount scheme can be used.</p> <p>The Council will refund the purchase of a rail card provided that this saves the Council money in reimbursing travel expenses.</p>
By car	<p>A virtual City Council car parking permit will be provided at a charge proportionate to a member's allowances. Any member wishing to purchase a second permit will be required to pay a higher rate for their permits equivalent to an officer on the same salary as the member's total allowances.</p> <p>A residents' parking permit will be provided free upon request to assist each member with resident parking in their ward. An Executive decision dated 30 July 2002 allows members to park in parking bays in St Peter's Road when visiting the Town Hall on business (excluding disabled bays unless a Blue Badge is displayed). However, if there is a space available in the Car Haven car park, this should be used instead of St Peter's</p>

	<p>Road – May 2004.</p> <p>The car mileage rate is updated annually in accordance with HMRC rates. It applies irrespective of engine size or distance travelled, and is currently 45 pence per mile. The Council will pay, upon production of a receipt, associated actual and reasonable costs incurred on parking fees, tolls or ferries. Members must have adequate vehicle insurance to cover 'business use' to provide for their journeys in relation to approved duties and constituency activities.</p>
By taxi	<p>Councillors' use of taxis are restricted to "cases of urgency or where no public transport is reasonably available" – they allow for the actual fare and "a reasonable gratuity" to be reimbursed. Therefore, if there was no urgency, or public transport was available, any claim for taxi costs will instead be reimbursed by payment of the bus fare for the equivalent journey.</p>

3.3 Subsistence expenses and Council refreshments

A councillor may claim reimbursement of subsistence costs incurred personally while on approved duties outside the district. The latter are described at a separate section below. In order to qualify for reimbursement:

- the councillor must be away from his/her usual residence for a minimum of four hours (this time period applying only to the time spent in travel to and from, and attendance at, the approved duty outside the district)
- there must be no meal provided at the approved duty, either by the Council or any other organiser for the event
- the councillor should attach a receipt to his/her expenses claim form to show that a meal was purchased (and the amount paid will be the amount incurred and shown on the receipt up to the maximum limit as outlined in the Council's employee subsistence scheme).

The rates payable are paid in line with the employee subsistence scheme and is available on the Council's intranet.

Case law during 2000 showed that Councils may pay more than the subsistence maxima stated in the scheme for overnight absence, in cases where the Council pays for that accommodation directly. Peterborough requires that members ensure that any overnight stay bookings for approved duties and conferences are made by Council officers. The Council will then pay for the cost of the accommodation and breakfast.

Lunch and evening meal costs up to the subsistence amounts shown in the staff subsistence scheme and travel as described at section 3.2 can also be paid this way. The Council will not pay for bar bills or other drinks, meal costs above the subsistence maxima, telephone calls or any other incidentals purchased by the councillor during their overnight stay (such as newspapers or laundry).

Officers making overnight stay bookings should first check with the Monitoring Officer that the proposed activity constitutes an approved duty and has been authorised properly. They should make clear whether the cost is to be borne by the service department's conference budget, or whether the central Members' Allowances budget is expected to fund it. When giving the councillor the details of the reservation, they should remind the councillor that he/she must pay for any incidental charges and not add them

to the hotel bill. After the event, the officer must send a copy of the hotel bill (annotated to show the receiving councillors) to the Assistant Director Legal & Democratic Services so that the file of payments to members can be updated.

In exceptional and unavoidable circumstances, a councillor may still book and pay for overnight accommodation directly, but in these cases the maximum reimbursement which the Council will be able to make is the overnight stay as set out in the employee subsistence scheme.

3.4 Conference and seminar expenses

In accordance with the Officer Scheme of Delegation, attendance at conferences and seminars is approved by the relevant Director in consultation with the Leader of the Council, taking into account the benefit to the Council that would be derived from, and the appropriate level of, member attendance. It should only be approved where the relevant service has adequate provision for this in its budget for conference attendance, ensuring that this takes account of all anticipated fees and expenses involved. The budget holder's prior approval must thus be obtained. Typical conferences include:

- Local Government Association – Chief Executive and relevant member(s)
- Institute of Leisure & Amenity Management national conference and parks seminar
- Institute of Baths and Recreation Management conference
- National Playing Fields Association conference
- CIPFA conference
- Institute of Revenues, Rating and Valuation conference
- Chartered Institute of Housing conference
- Local Government Association housing conference, tourism conference, etc
- Town & Country Planning Association weekend and summer schools for councillors
- Annual Social Services conference.

The Council will book and pay for conference and seminar expenses directly, as described in relation to overnight stays in section 3.3 above. If there is no overnight stay, then any travel or subsistence claims must comply with the usual conditions for approved duty attendance, and be submitted in the usual way on the monthly expenses claim form.

3.5 Expenses for travel and subsistence abroad

Occasionally a councillor may be invited to travel abroad on official business, through his/her membership of an external organisation to which the Council has appointed him/her as its representative. Given the potentially sensitive nature of such travel in the public perception, prior City Council consent should always be obtained to the classification of the proposed activity as an approved duty eligible for the reimbursement of the associated expenses. If such approval is given, then the conditions described in the sections above apply as for any other approved duty.

The Mayor may also travel abroad for civic purposes during his/her year of office, in accordance with the Council's Civic Protocol. As with the overnight stays described at section 3.3 above, the Council will book and pay for accommodation directly.

3.6 Child and dependant carer's allowance

Councillors may claim reimbursement of costs incurred in using childminders, babysitters or other sitters for dependants while carrying out approved duties. See section 2.3 above for details.

3.7 ICT and other equipment

All members are entitled to a mobile telephone to assist them in carrying out their duties. These devices will be allocated on request. Any costs associated with contract rental or business calls will be met by the Council. However, the cost of any personal calls must be reimbursed to the Council. Members' Services will assist in this process.

The Council will provide on request and install in members' homes where appropriate:

- (a) A mobile phone or I pad
- (b) Google notebook
- (c) A printer
- (d) Appropriate training for IT usage.

Computer access and a printer are provided for councillors' use in each Group Room at the Town Hall, and any Cabinet Offices provided also contain office equipment for Cabinet Members' use.

3.8 Claims procedure (for travel and subsistence outside the district and conference expenses)

Claims for travel, subsistence and dependent carer's allowances must be made by the eighth day of each month, for the previous month, using the members' claim form. Members should submit a signed form to Members' Services so that it can be verified and approved before the monthly payroll run. All claims received after this timescale will be submitted for payment the following month.

Councillors should ensure that they submit claims each month as claims stretching back over several months may be delayed owing to the increased difficulty of verifying them. Furthermore, very large back-claims may render the payment subject to tax and national insurance payments. Claims spanning more than one financial year must be avoided, as this would result in the later year's budget being overspent. Therefore, all claims for travel, subsistence, carer's and dependant allowances for each financial year must be made by the end of March and will not be paid after that date.

The claim form must include receipts for all expenses including a valid VAT petrol receipt within the period of the claim. The claim form must be signed by the member to declare that he/she is entitled to the amounts claimed.

If a councillor wishes to reclaim tax paid on subsistence allowances, he/she must provide relevant receipts to HM Inspector of Taxes. If a councillor applies for benefit, he/she must declare any allowances and expenses received from the Council on his/her application form.

Should it ever arise that the Council incurs expenditure on behalf of a councillor's spouse or partner, then a debtor's account will be sent to the councillor to recover all

additional costs and a copy of the accounts will be placed with the file of payments to members.

4. THE MAYOR'S AND DEPUTY MAYOR'S ALLOWANCES

Sections 3(5) and 5(4) of the Local Government Act 1972 provide for the Council to pay the Mayor and Deputy Mayor an allowance each, which it believes reasonable to enable them to meet the expenses of their office. The Council may, but is not obliged to, invite its independent Members' Allowances Panel to comment on the allowances paid.

The current allowances, which are increased annually in accordance with the LGA daily rate, are:

- Mayor £12,000 (of which £6,000 is payable directly, with the balance managed through the Mayor's Allowance Account);
- Deputy Mayor £3,600 (of which £1,800 is payable directly, with the balance managed through the Deputy Mayor's Allowance Account).

The direct sums are paid by monthly instalment with the office holders' other allowances. The balance in each case represents sums which the office holders may call upon to meet expenses incurred in the course of fulfilling their duties. The Council's Civic Protocol gives more details about the types of expenditure which these allowances cover.

5. GUIDANCE FOR OFFICERS IN RESPECT OF PAYMENT TO MEMBERS

All Officers must adhere to the above scheme when verifying and making payments to councillors. The Monitoring Officer, or those employees acting on his/her behalf, must verify all member claims prior to passing them for payment, and maintain a file of payments to members. For all payments under the members' allowances scheme, and those made under sections 173 to 176 of the Local Government Act 1972, this must show the name of the recipient, together with the amount and nature of each payment. It is open for inspection free of charge by electors in the area, who may copy any part of it.

The scheme also applies to officers incurring expenditure on a councillor's behalf – if an officer spends more than the prescribed limits shown above for a member's travel and/or subsistence then the officer cannot claim the excess, but must bear the cost personally. If an officer wishes to make a claim for member travel and/or subsistence, he/she must complete an employee travel and subsistence expenses claim form in the usual way, but stating clearly which member(s) were paid for, and the details of the payment (cost, time of day incurred) which will allow it to be checked against the prescribed subsistence scheme. A copy must be sent immediately to the Monitoring Officer for recording in the file of payments to members.

This does not prevent the payment of sums to councillors which they may legitimately claim in a personal capacity (such as a rent allowance, refund of overpaid council tax or rent, a home renovation grant, for a business transaction, damages or compensation). Any payments of this type should be processed in the normal way for that service issue, rather than through the member's payroll arrangements for allowances and expenses.

If any other issue of payment to a councillor arises, other than one covered by the above members' allowance scheme or a normal service issue, then prior written approval should be obtained from the Chief Executive or Monitoring Officer.

When a department arranges any seminar, conference, course or visit which will incur costs on behalf of a councillor, the lead officer must liaise with the Monitoring Officer to ensure that only permitted expenditure is incurred. The lead officer should keep a list of members attending an approved event, and forward it immediately afterwards to the Assistant Director Legal & Democratic Services to ensure that any subsequent member claims for travelling and/or subsistence can be verified. If the officer pays for any member's travel or meals, then a copy of the officer's own claim form (with clear details of the amounts paid for each member) must be copied immediately to the Assistant Director Legal & Democratic Services so that the file of members' payments can be updated. Likewise, hotel bills for overnight stays should be annotated to show the receiving councillor(s) and copied to Assistant Director Legal & Democratic Services.

Member tours must have prior committee or Cabinet approval (except for routine planning site visits), and will normally then be arranged by the relevant Officer within Democratic Services. Before proposing a tour, officers should check that there is adequate budgetary provision within the central Members' Budget – if not, an alternative budget must be identified.

Tours outside Peterborough may be arranged by the relevant service department. They will still require formal committee/cabinet approval and adequate budgetary provision. Any overnight stop, unless paid for directly by the Council, and any lunch or evening meals purchased for the councillors involved must adhere to the subsistence rates in this scheme. If air tickets are reserved, the cheapest rate of public air travel must always be used.

Any proposed payment or commitment of civic funds must be referred to the Monitoring Officer for prior approval. This officer must ensure all payments so made remain within budgeted levels of expenditure, and that any payments to or on behalf of members are recorded in the file of payments to members.

Any officer who is responsible for settling an insurance payment to a member from the Council's internal or external insurance funds, should copy details to the Assistant Director Legal & Democratic Services so that the file of payments to members can be updated.

If a councillor undertakes to act as a volunteer in a Council activity, the relevant lead officer must first make clear that the councillor intends to act in his/her personal capacity as a volunteer and not in an official capacity as councillor. This is very important in order to ensure that proper account is taken of the strict regulations which govern payment to councillors for meals and travel. Furthermore, the manager takes full charge of and responsibility for the activities undertaken, regardless of the councillor's official status, in accordance with the Council's procedures for volunteer assistance.

Circumstances may arise when, due to the need for political neutrality, it would be inappropriate for a councillor or his/her relatives to volunteer for a Council activity. One example would be participating in the canvass for the register of electors. For such activities, the lead officer must vet proposing volunteers thoroughly and decline offers where necessary.

INDEPENDENT MEMBERS ALLOWANCES PANEL

TERMS OF REFERENCE

1. To recommend to Council a scheme of payments to councillors for implementation from 29th July 2001, which:-
 - recognises that councillors undertake their council work for the sake of public service and not private gain;
 - recognises in both basic and special responsibility allowances the varying demands placed upon councillors, dependent upon their roles and responsibilities;
 - fairly and equitably compensates councillors, so far as the panel thinks appropriate, for the time and effort they can reasonably be expected to devote to their work as a councillor;
 - is economic, efficient to administer and effective;
 - is easy to understand, explain and justify to the electorate of Peterborough.
2. As part of 1 above, to recommend:-
 - the level of basic allowance;
 - which member roles should receive a special responsibility allowance;
 - the levels of special responsibility allowance;
 - whether a childcare and dependent carers' allowances should be made available, at what level, and how it should be determined.
3. To offer advice concerning the appropriate levels of allowance which should be paid for travelling/conferences/subsistence and to the chairman and vice-chairman of the council (ie. Mayor and Deputy Mayor) under sections 174, 3 and 5 respectively of the Local Government Act 1972.

Appointment of Panel Members

1. Candidates will be sought by asking for quotations from suitable academic/consultancy experts, together with invitations to regional and local partners and stakeholders.
2. In order to meet the statutory guidance's three criteria for Panel membership – "truly independent, well qualified...and representative" – its composition will be as follows:
 - a public sector job evaluator or other personnel professional from the Eastern Region, appointed to Chair the Panel;
 - an academic/consultancy expert in the field;
 - a local private or voluntary sector, or union (not a council employee representative);
 - a person of well-known public standing, such as from one of Peterborough's faith communities;
4. The members of the panel will be appointed by the Chief Executive, in consultation with group leaders.

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Borough Council of
**King's Lynn &
West Norfolk**



Borough Council of King's Lynn & West Norfolk

Members' Allowances Scheme

2018/19

MEMBERS' ALLOWANCES SCHEME

The Borough Council of King's Lynn and West Norfolk, in exercise of the powers conferred by the Local Authorities (Members' Allowances (England)) Regulations 2003, makes the following scheme :

1 The Scheme

This Scheme, which is called the Borough Council of King's Lynn and West Norfolk Members' Allowances Scheme, and was originally adopted commencing on 23 October 2003 and was approved for subsequent years.

2 In this Scheme

"Councillor" means an elected member of the Borough Council of King's Lynn and West Norfolk.

3 Basic Allowance

Subject to paragraph 9, which deals with part year entitlements, a basic allowance will be paid in instalments to each Councillor each year. The current rate is shown in Appendix "A".

If a member is suspended or partially suspended from responsibilities or duties as a member of the Council in accordance with Part III of the Local Government Act 2000, or regulations made under that Part, the part of basic allowance payable in respect of the period for which the member is suspended or partially suspended will be withheld.

4 Special Responsibility Allowances

- (1) Each year a special responsibility allowance will be paid to those Councillors who hold the special responsibilities that are specified in Appendix "A".
- (2) Subject to paragraph 9, the amount of each allowance will be the amount specified in Appendix "A".
- (3) A Councillor is only eligible to receive one Special Responsibility Allowance.
- (4) If a member is suspended or partially suspended from responsibilities or duties as a Member of the Council in accordance with Part III of the Local Government Act 2002, or regulations made under that Part, the Part of special responsibility allowance payable in respect of the responsibilities or duties from which the Member is suspended or partially suspended will be withheld.

5 Carers Allowance

A carers allowance will be paid towards the cost of care of dependent relatives (be they children, elderly people or people with disabilities). The amounts which can be claimed must reflect the sum incurred in employing a carer to enable a Councillor to carry out their Council work. The maximum claim levels are shown in Appendix "B". All claims must be accompanied by evidence that the amount claimed has been incurred in employing a carer. A carer will be any responsible adult. Medical evidence must be provided for the need to pay the higher rate of allowance.

6 ICT Allowance

An ICT allowance of £12.50 per month will be paid to allow Members the flexibility to use their existing services/equipment where possible. The allowance is intended to be used towards ICT equipment such as an iPad keyboard, a printer or ink, or towards a broadband connection.

7 Co-Opted Members

Co-opted members are entitled to claim travelling, subsistence and carers allowances at the rates set out within this Scheme. A "Co-optees allowance" is payable as determined by the Council. Any such allowances are shown in Appendix "A".

8 Renunciation

A Councillor may elect to forego any part of their entitlement to an allowance under this Scheme by notifying the Democratic Services Manager in writing.

9 Part-year entitlements

(1) If, during the course of a year:

- this Scheme is amended
- or the amount payable is changed,
- or a Councillor becomes, or ceases to be, a Councillor'
- or a Councillor accepts or relinquishes a special responsibility for which a special responsibility allowance is payable,

entitlement to allowances will be calculated pro-rata according to the number of days in the month in question.

(2) If changes are made to the category of any allowance, etc, the allowance payable will be that which was applicable when the duty was undertaken.

10 Travel Allowance

This allowance is intended to reimburse expenditure necessarily incurred on all journeys undertaken on approved duties as set out in Appendix "B". Travel allowances will be those recommended by the Inland Revenue.

(1) Motor Vehicles

Where travel by car or motorcycle

- results in a substantial saving of the members' time, or

- is in the interests of the Council, or
- is otherwise reasonable,
an allowance is payable and the conditions applying area as follows :

- (a) a passenger supplement for official passengers is paid per passenger per mile, up to a maximum of 4 passengers
- (b) Councillors will be responsible for ensuring that they have adequate insurance cover for business use
- (c) the rates payable are shown in Appendix "B".

(2) Hired Motor Vehicles (Taxi Cab)

The actual fee and any reasonable gratuity, will be paid in cases of urgency or where no convenient public service is available. Otherwise an allowance not exceeding the amount of the fare for travel by appropriate public service transport will be paid.

(3) Hired Motor Vehicle (other than a Taxi Cab)

The actual cost of hiring for the period of Council duty will be paid.

(4) Motorcycle

Travel by motorcycle will be reimbursed at the rate set out in Appendix "B".

(5) Bicycle

Travel by bicycle will be reimbursed at the rate set out in Appendix "B".

(6) Public Service Transport

By Rail

Normally standard class fare or actual fare paid (if less) will be paid. Reimbursement of first class fare will be paid only where it is clearly in the Council's interest for a Councillor to travel first class and approval has been given in advance by the Chief Executive.

Councillors who are eligible to hold a Senior Citizens Rail Card and regularly travel by rail on formal Council business can purchase them specifically by prior agreement with the Democratic Services Manager and be reimbursed by the Council through the expenses claim mechanism.

Supplementary Allowances

Reimbursement, not exceeding actual expenditure incurred, will be paid for:

- (a) Pullman car or similar supplements, reservation of seats and deposit or portage of luggage.
- (b) Sleeping accommodation on the train for an overnight journey, subject to reduction by one-third of any subsistence allowance payable for that night.

(7) Air Travel

- (1) Subject to the prior agreement of the Deputy Chief Executive that the saving in time justifies payment of the fare for travel by air, there may be paid an amount not exceeding:-
 - (i) the ordinary fare or any available cheap fare for travel by regular air service, or
 - (ii) where no such service is available, or in case of urgency, the fare actually paid by the Councillor.

If a member is suspended or partially suspended from responsibilities or duties as a member of the Council in accordance with Part III of the Local Government Act 2000, any travelling and subsistence allowance payable in respect of the responsibilities or duties from which the member is suspended or partially suspended will be withheld.

11 Subsistence Allowance

Subsistence allowances will be the same as, and linked to, the rates for officers. Any claim for subsistence must be supported by a receipt. The circumstances in which this allowance is paid are as follows :

(1) Day Subsistence

- a) Breakfast Allowance - absence over 4 hours before 11.00am
- b) Lunch Allowance - absence over 4 hours including lunch period between 12 Noon and 2.00pm
- c) Tea Allowance - absence over 4 hours including period 3.00pm to 6.00pm
- d) Evening Meal Allowance - absence over 4 hours ending after 7.00pm.

(2) Meals on Trains

When there is normal entitlement for day subsistence, main meals (ie breakfast, lunch, dinner) taken on trains will be reimbursed. In such circumstances this reimbursement will replace the entitlement to the day subsistence allowance for the appropriate meal provided.

(3) General

The time elapsed should be calculated on a "door to door" basis, but time spent on non-council business must be deducted.

Where a Councillor is supplied with a meal the appropriate meal allowances cannot be claimed.

12 Duties performed for more than one body

A Councillor who is both a Borough Councillor and a Member of another local authority or public body may claim allowances from both authorities should he or she undertake two separate duties, one for each authority on the same day. A member of the Borough Council who is also a member of another authority may not however claim from both authorities for undertaking the same duty. Councillors must take particular care to avoid duplication or

overlap of claims for travelling and subsistence. Claims for duties undertaken for other Councils or public bodies should be sent to the Authority concerned and not included in claims on the Borough Council.

13 Official and Courtesy Visits

Provided they have been approved by the appropriate Committee, official and courtesy visits by Councillors are eligible for travelling and subsistence claims at the rates set out in Appendix "B" if the journey is within the United Kingdom. If outside the United Kingdom, the travelling and subsistence expenses are limited to those which are reasonable in all the circumstances.

14 Prior Approval

The appointment of a Councillor to a Panel, Committee, Sub-committee or Working Group, etc, or as a representative of the Council on other bodies is deemed to satisfy the need for prior approval before a claim can be submitted.

15 Claims and Payments

(1) A claim for travel, subsistence and carers allowances under this Scheme should be made each month, but in any event not less than quarterly. **Claims must be received by 12 noon on the day of the month indicated to you.**

(2) **Councillors who fail to submit a claim within 3 months of carrying out the duty or incurring the expense, will be deemed, automatically, to have waived their right to claim.** The Democratic Services Manager must be advised in writing if a Councillor opts not to claim allowances.

(3) The basic and special responsibility allowances will be paid in instalments of one-twelfth or the amount specified in this Scheme. Where a payment of one-twelfth of the amount would result in the Councillor receiving more than the amount to which, by virtue of paragraph 9, he or she is entitled, the payment will be restricted to the amount to which that Councillor is entitled.

(4) If claims are amended by the Democratic Services Manager, the Councillor concerned will be informed.

(5) A Councillor who has been overpaid under the terms of this Scheme, will be advised of the situation and arrangements will be made for the immediate recovery of the overpayment or taken from subsequent claim(s).

(6) Claims for reimbursement of expenses incurred, including mileage, must be accompanied by a VAT receipt.

(7) Councillors are reminded that responsibility for the accuracy and propriety of claims rests with the individual Councillor making the claim. Reliance is placed by the Council on the declaration signed by the claimant on each claim form. The Council's Section 151 Officer reserves the right to audit Councillor's claims.

(8) Where payment of any allowance has already been made in respect of any period during which the member concerned :

- (a) is suspended or partially suspended from responsibilities or duties as a member of the Council in accordance with Part III of the Local Government Act 2000 or regulations made under that part;
- (b) ceases to be a member of the Council; or
- (c) is in any other way not entitled to receive the allowance in respect of that period;

the Council will require that such part of the allowance as relates to any such period be repaid to the Council.

16 Records

A record will be kept of the payments made by the Council in accordance with this Scheme. The record will specify the name of the recipient and the amount and nature of each payment. This record will be available at all reasonable times for inspection (free of charge) by any local government elector for the Borough. The record will be supplied in copy to any person who requests such a copy and who pays such reasonable fees as the Council may determine. The Borough Council will publish figures showing allowances paid to individual Councillors and Co-optees on an annual basis.

17 Income Tax and Social Security Provisions

Information on these matters are to be found in Appendix "C".

**BOROUGH COUNCIL OF KING'S LYNN AND WEST NORFOLK
THE LOCAL AUTHORITIES (MEMBERS' ALLOWANCES) (ENGLAND) REGULATIONS 2001**

The Borough Council of King's Lynn and West Norfolk has adopted a scheme for Members' Allowances that became effective from 12 May 2012. A copy of the scheme and the report containing the recommendations of a review carried out by an Independent Remuneration Panel, of which the Council had regard in taking the decision, is available on the Council's website:
www.west-norfolk.gov.uk

Council agreed levels for 2018/2019

Allowance/SRA	£
Basic Allowance	£5,750
Leader of Council and Chairman of Cabinet	£15,808
Vice Chair Members	£8,694 £7,113
3 Policy and Review Panels & Audit	
Chairmen	£2,212
Vice-Chairmen	£885
Planning Committee Chairman	£5,763
Vice-Chairman	£2,518
Licensing and Appeals Board Chairman and Licensing Committee Chairman	£2,601 £2,601
Vice Chairmen	£1,133
Standards Committee	
Chairman	£791
Vice-Chairman Co-Optee	£316 £204
Mayor	£5,975
Deputy Mayor	£2,091
Larger Opp. Group Leader	£791
Larger Opp. Group Deputy Leader	£350
Other Opp. Group Leader/s	£474
Other Opp. Group Deputy Leader/s	£216
Chairman of Kings Lynn Area Committee	£288

Subsistence (to mirror officers levels)

Travelling That the Tax Office recommended figure (currently 45p per mile for a car) apply and that the level be increased in the event that this is increased.

For every passenger (max 4) for whom a travel allowance would otherwise be payable 5p

Overnight garaging (absence 24hrs) Actual cost

Public Transport - Actual cost not exceeding 1st class fare

Motor Bike - mileage rate 24p

Bicycle Allowance - mileage rate 20p

CARERS ALLOWANCES Up to £8.25 per hour for childcare

Up to £30.00 per hour for qualified Agency Care.

One Special Responsibility Allowance (the highest), is claimable with the exception of the Deputy Mayor Allowance.

Date May 2018

R Harding

Chief Executive

Borough Council of King's Lynn and West Norfolk

Kings Court

Chapel Street

King's Lynn

PE30 1EX

Borough Council of
**King's Lynn &
West Norfolk**



TRAVEL AND SUBSISTENCE ALLOWANCES APPROVED DUTIES

Allowances are only paid in respect of approved duties. Certain approved duties are set out in the statutes, and others specified by the Council. The relevant allowance for travelling, subsistence and carers allowance are payable for the following duties:

- (i) meetings of the Council
- (ii) meetings of the Cabinet of the Council
- (iii) meetings of any Scrutiny and other Committees of the Council
- (iv) any other meeting the holding of which is authorised by the Council or the Cabinet or Committee or Board of the Council, provided that one or more minority party Members have been invited
- (v) meetings of bodies of which the Council is a member, a funder or a subscriber, and on which the Member is the nominated representative of the Council
- (vi) conferences, seminars or meetings approved by the appropriate Committee or Board and open to all members, the prime purpose of which is either to discuss matters relating to the interests and functions of the Council or inhabitants of the Borough, or to assist Members to understand and carry out their duties more effectively
- (vii) organised official visits within or outside the Borough, as approved in advance by the relevant Committee, including deputations to government departments and meetings with MPs on Council business
- (viii) sifting meetings and site visits by Chairs and Vice-Chairs in connection with agenda business and tender opening
- (ix) meetings of senior officers to which a Member is invited to deal with Council business

Travel (as per Inland Revenue figures)

Private Vehicles	45p per mile (for the first 10,000 miles – 25p thereafter)
Plus for every passenger (max 4) For whom a travel allowance would be payable	5p per mile
Public Transport	Actual cost not exceeding first class fare
Motor Bike	24p per mile
Bicycle	20p per mile

Subsistence for absence exceeding 4 hours from normal place of residence
(amounts to mirror agreed officer levels as at 1st April 2011)

Breakfast ending before 11.00am	£6.72
Lunch, including Noon - 2.00pm	£9.28
Tea, including 3.00pm - 6.00pm	£3.67
Dinner ending after 7.00pm	£11.49

Up to £8.25 per hour for childcare

Up to £30.00 per hour for qualified Agency Care.

ICT Allowance £12.50 per month

APPENDIX "C"

MEMBERS ALLOWANCES – Income Tax and National Insurance Aspects

To be read in conjunction with Appendix "D" which specifies the current rates applicable.

1 Income Tax

- (1) Basic, Special Responsibility, Carers and ICT Allowances are taxable under PAYE arrangements but tax relief can be obtained for expenses incurred in the performance of the duties of a Borough Councillor to the extent that they are not reimbursed.
- (2) Claims for tax relief should normally be made to HM Revenue & Customs at the end of each fiscal year. HM Revenue & Customs will require reasonable proof that the expenses have been incurred.
- (3) Income Tax will be deducted from Basic, Special Responsibility and Carers Allowances at the standard rate (see Appendix "D(a)") unless HM Revenue & Customs issue more specific instructions.
- (4) Any enquiries relating to tax relief should be addressed to :

Pay As You Earn
HM Revenue & Customs
BX9 1AS
United Kingdom
Telephone number: 0300 2003300

2 National Insurance

- (1) Basic, Special Responsibility, Carers and ICT Allowances come within the definition of remuneration for National Insurance purposes and consequently whenever such allowances average the amount shown in Appendix "D(b)" or more per month for the period of a claim, the appropriate national insurance contributions have to be deducted unless the member is regarded as "retired for national insurance purposes". The contributions together with the corresponding employer's contributions are paid over to the Inland Revenue by the Borough Council. The liability for contributions is additional to that which a Borough Councillor may have as an employed or self-employed person.
- (2) There are various rates of deduction which apply as shown in Appendix "D".

3 Statutory Sick Pay

- (1) The statutory sick pay scheme applies to all members other than those who are co-opted members.
- (2) To qualify for statutory sick pay (SSP) there are four key conditions which have to be met. These are :-

- (a) a period of sickness must have lasted at least four consecutive days;
- (b) the sickness must have been notified to the Borough Council;
- (c) there must have been at least 4 "qualifying days" during the period of sickness (see below);
- (d) none of the many exclusions apply (see below).

- (3) Qualifying Days

SSP is only paid for "qualifying days". Borough Council arrangements allow for Monday to Friday to be regarded as qualifying days for SSP purposes, notwithstanding the number of days normally worked in the week. The first 3 qualifying days of absence are classified as "waiting days" during which SSP is not payable and normal payment arrangements will apply.

- (4) The principal exclusions are as follows :-

- (a) average income from Basic, Special Responsibility and Carers Allowance is less than £112.00 per week;
- (c) SSP has been paid for 28 weeks in a period of incapacity to work;
- (d) member has claimed certain Social Security Benefits within 57 days of the commencement of a period of sickness.

- (5) Claims

Any member who is sick for at least 4 consecutive days and wishes to claim SSP should :-

- (a) notify Payroll in writing no later than 14 days after the sickness begins, and
- (b) provided an exclusion notice has not been received from the Borough Council before a claim is submitted – include a note on his/her next claim for allowances indicating :-
 - (i) the first and last dates of each period of sickness
 - (ii) the duties which would have been undertaken but for the sickness(es)

- (6) An entitlement to SSP as a member, or exclusion from the scheme for the same reason, will not affect any similar entitlements, etc., which may arise from any separate employment members may have.

APPENDIX D

MEMBERS ALLOWANCES –National Insurance Rates

A The standard rate of tax is 20%

B The Primary Earnings Threshold for National Insurance purposes is £672 per month.

C Deduction rates for National Insurance :-

(a) A percentage of total payments (as listed) applicable to Members under the state pension age who do not fall into category (b).

- (i) Nil on first £672 per month
- (ii) 12% on earnings above £672 to £3,583 per month
- (iii) 2% on earnings above £3,583 per month

(b) Reduced rate is payable by some married women and certain widows under age 60. Any member so entitled will already hold a "Certificate of Election" issued by the DSS and this should be forwarded to Payroll.

(c) Nil Liability – applicable to members who have reached state pension age. For this purpose a "Certificate of Age Exemption" should be obtained by the member from Dept of Work and Pensions and sent to the Payroll. Alternatively proof of age can be provided such as a current passport or birth certificate.

PART 6

MEMBERS' ALLOWANCES SCHEME

INTRODUCTION

The East Cambridgeshire District Council, in exercise of the powers conferred by the Local Authorities (Members' Allowances) (England) Regulations 2003, hereby make the following scheme.

This scheme shall have effect for the current year commencing from 1 April 2017 and for subsequent years from 1st April to 31st March, updated as appropriate.

1.0 Basic Allowance

- 1.1 Subject to paragraph 8, for each year a basic allowance, as specified in the Appendix to this scheme, shall be paid to each Councillor.

2.0 Special Responsibility Allowances

- 2.1 Subject to paragraph 8, for each year a special responsibility allowance shall be paid to those Councillors who hold the special responsibilities in relation to the Council that are specified in the Appendix to this scheme.

3.0 Travelling and Subsistence Allowances and Venue hire for "Member surgeries"

- 3.1 The current rates for travelling and subsistence are as follows:

(a) Private Cars

45 pence per mile¹

(b) Motorcycle and Cycle

25 pence per mile

(c) Public Transport

Necessary travel to be refunded on receipt of claims, paid at Standard or Second Class rate.

(d) Day Subsistence

Based on day subsistence guidelines from East of England Local Government Association (EELGA):

- (i) Breakfast allowance (More than 4 hours away from normal place of residence or where the authority permits, a lesser period, before 11 am) £7.50;
- (ii) Lunch allowance (more than 4 hours away from normal place of residence or where the authority permits, a lesser period, including the lunchtime between 12 noon and 2 pm) £10.00;

¹ Council resolution 14.5.13 with effect from 1 April 2013 current Inland Revenue Rate, to increase in line with any Increases in Inland Revenue Rate.

(iii) Tea allowance (more than 4 hours away from normal place of residence or where the authority permits, a lesser period, including the period 3 pm to 6 pm) £4.00;

(iv) Evening meal allowance (more than 4 hours away from the normal place of residence or where the authority permits, a lesser period, ending after 7 pm) £12.50.

(e) Overnight Subsistence

For an absence overnight from the usual place of residence the rate will be based on actual reimbursement for a reasonable area rate of accommodation. Payment should not exceed the cost of 3 star or equivalent accommodation and claims for overnight stays within Cambridgeshire will not be approved.

(f) Venue hire costs allowance for Member surgeries

Up to a maximum of £100 per Member towards the costs of hiring venues for Member surgeries per annum.

4.0 Crèche or Dependent Carer's Expenses

4.1 Councillors to be able to claim an hourly rate to accord with the National Living Wage.

5.0 Information and Communication Technology Costs

5.1 An annual budget of up to £400 for each Member who chooses not to be provided with Council ICT facilities. Payment is subject to the presentation of receipted claims.

6.0 Indexation

6.1 Basic Allowance and Special Responsibility Allowances are indexed to the level of national Local Government Staff Pay Award for the year concerned.

7.0 Renunciation

7.1 A Councillor may by notice in writing given to the Chief Finance Officer, elect to forego any part of his entitlement to an allowance under this scheme.

8.0 Part-year Entitlements

8.1 The provision of this paragraph shall have effect to regulate the entitlements of a Councillor to basic and special responsibility allowances where, in the course of a year, this scheme is amended or that Councillor becomes, or ceases to be, a Councillor, or accepts or relinquishes a special responsibility in respect of which a special responsibility allowance is payable.

8.2 If an amendment to this scheme changes the amount to which a Councillor is entitled by way of a basic allowance or a special responsibility allowance, then in relation to each of the periods.

- (a) beginning with the year and ending with the day before that on which the first amendment in that year takes effect, or
- (b) beginning with the day on which an amendment takes effect and ending with the day before that on which the next amendment takes effect, or (if none) with the year

the entitlement to such an allowance shall be to the payment of such part of the amount of the allowance under this scheme as it has effect during the relevant period as bears to the whole the same proportion as the number of days in the period bears to the number of days in the year.

- 8.3 Where the term of office of a Councillor begins or ends otherwise than at the beginning or end of a year, the entitlement of that Councillor to a basic allowance shall be to the payment to such part of the basic allowance as bears to the whole the same proportion as the number of days during which his term of office subsists bears to the number of days in that year.
- 8.4 Where this scheme is amended as mentioned in sub-paragraph 8.2 and the term of office of a Councillor does not subsist throughout the period mentioned in sub-paragraph 8.2(a) the entitlement of any such Councillor to a basic allowance shall be to the payment of such part of the basic allowance referable to each such period (ascertained in accordance with that sub-paragraph) as bears to the whole the same proportion as the number of days during which his term of office as a Councillor or of days in that period.
- 8.5 Where a Councillor has during part of, but not throughout, a year such special responsibilities as entitle him or her to a special responsibility allowance, that Councillor's entitlement shall be to payment of such part of that allowance as bears to the whole the same proportion as the number of days during which he has such special responsibilities bears to the number of days in that year.
- 8.6 Where this scheme is amended as mentioned in sub-paragraph 8.2, and a Councillor has during part, but does not have throughout the whole, of any period mentioned in sub-paragraph 8.2(a) of that paragraph any such special responsibilities as entitle him or her to a special responsibility allowance, that Councillor's entitlement shall be to payment of such part of the allowance referable to each such period (ascertained in accordance with that sub-paragraph) as bears to the whole the same proportion as the number of days in that period during which he or she has such special responsibilities bears to the number of days in that period.

9.0 Payments

- 9.1 Payments shall be made in respect of basic and special responsibility allowances by monthly instalments paid in arrears.
- 9.2 Where payment of an instalment of basic allowance or special responsibility allowance would result in the Councillor receiving more than the amount to which, by virtue of paragraph 6.0, he or she is entitled, the payment shall be restricted to such amount as will ensure that no more is paid than the amount to which he or she is entitled.
- 9.3 All payments for childcare/dependent carers' allowance will be made against receipted invoices only. Invoices should be submitted on a calendar month basis to the Democratic Services Officer by no later than the 5th of the following month. The allowance will be paid through the payroll system one month in arrears. **All claims under paragraphs 3, 4 & 5 (for travel and subsistence, Venue hire for "Member surgeries", crèche or dependent carer's expenses Information, or communication technology) must be made within 3 months of this being incurred or being invoiced by a provider.** The Chief Financial Officer or Democratic Services Manager may authorise payments to members outside of this period, in extenuating circumstances, on the written application of the member concerned.
- 9.4 No allowances to Members will be pensionable.

MEMBERS' ALLOWANCES**APPENDIX**

(1) **Basic Allowance** Each Councillor £5300

(2) **Special Responsibility Allowance** **Chair** **Vice Chair**

Community Services Committee	£3000	£700
Regulatory Services Committee	£3000	£700
Resources & Finance Committee	£3000	£700
Asset Development Committee	£3000	£700

Planning Committee	£3000	£1500
Licensing Committee	£2000	£500
ECTC Shareholder Committee	£2000	£500
Working Party and Sub Committee	£50 per month	

Leader of Council	£6000
Deputy Leader of Council	£2000
Leader of Conservative Group	£2000
Leader of Liberal Democrats	£2000
Independent Member	£400

Group Spokespersons Allowance to be paid to the Liberal Democrat Spokesperson on Policy Committees (£300 per annum). Group Spokespersons Allowance for Planning Committee (£300 per annum), to be paid to the Liberal Democrat and Independent Spokespersons. Based on 10% of the relevant Chairman's Special Responsibility Allowance.

(3) **Co-Optees' Allowance**

Parish/Town Council Members of Resources & Finance Hearings Sub-Committee
£250 per year

(4) **Other Allowancesⁱ**

The following are paid pursuant to section 3(5) and 5(4) of the Local Government Act 1972:

Chair of the Council	£4200
Vice Chair of Council	£1100

NON-MEMBER ALLOWANCE – INDEPENDENT PERSON²

(1) Lead Independent Person £750
Deputy Independent Person £400

ⁱ NB: These "other allowances" are not formally part of the Councillor Allowance scheme but are included in this schedule for completeness

² Note that these payments do not fall within the definition of Members Allowances, however are included for information purposes.

Carol Pilson

From: Carol Pilson
Sent: 08 December 2015 09:33
To: Paul Medd
Subject: Cllr King

Hi Paul,
Cllr King has made a Member Allowances claim in respect of the 5 November for:

- £22.40 Train Ticket (presumably Huntingdon to London Return),
- Parking at Huntingdon Station
- 70 Miles
- He has stated that the business in London and Huntingdon was personal business.
- He had given his apologies for Council, however the Leader asked him to attend therefore he travelled up from Huntingdon and returned to Huntingdon on Thursday night and claimed mileage for these 2 journeys.
- The Members Allowances Scheme states that "Mileage can be claimed from Cllrs normal place of residence or from a subsequent appointment on Council business. Mileage can only be claimed for journeys undertaken wholly and exclusively in pursuance for Council duties."
- As Cllr King was not travelling from a subsequent appointment on Council business in Huntingdon and was on personal business, this claim falls outside of the Members' Allowance Scheme.

Thanks
Carol

Carol Pilson
Corporate Director
Fenland District Council

01354 622360
07850 924608

Jane Bailey

From: Simon King <simon.king@comcast.net>
Sent: 10 December 2015 16:56
To: Jane Bailey
Subject: Re: Mileage Claim

Please email me the policy, Jane

Sent from my iPhone

On 10 Dec 2015, at 16:53, Simon King <simon.king@comcast.net> wrote:

Thank you, Jane. I lost money anyway by coming back to the council meeting and I'm wasting time now on this email exchange!

Sent from my iPhone

On 10 Dec 2015, at 16:48, Jane Bailey <jbailey@fenland.gov.uk> wrote:

Dear Councillor King

I am sorry that you feel I have misinterpreted the policy, but I did seek clarification from Carol Pilson and have forwarded your concerns on to her. She will contact you directly to discuss this further.

Kind regards
Jane

From: Simon King [mailto:simon.king@comcast.net]
Sent: 10 December 2015 16:38
To: Jane Bailey
Subject: Re: Mileage Claim

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Dear Councillor King

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Please do not hesitate to contact me if you require any further clarification on this.

With kind regards

Jane

From: Simon King [<mailto:simon.king@comcast.net>]
Sent: 10 December 2015 15:02
To: Jane Bailey
Subject: Re: Mileage Claim

I was traveling to and from an FDC council meeting, Jane

Sent from my iPhone

On 10 Dec 2015, at 13:28, Jane Bailey <jbailey@fenland.gov.uk> wrote:

Dear Councillor King

Whilst processing the mileage claim forms this month I noticed that one of the journeys you claimed for (on 5 November) was outside of the Members Allowance Scheme.

Having confirmed with you that you were travelling to and from a personal business meeting and not on FDC business and seeking clarification on this I am afraid that I have not been able to process this particular journey in this instance.

Please do not hesitate to contact me if you require any further clarification on this.

With kind regards
Jane

Jane Bailey
Member Services and Governance Officer
Fenland District Council
County Road, March
Cambs PE15 8NQ
Tel: 01354 622 229
email: jbailey@fenland.gov.uk

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Carol Pilson

From: Carol Pilson
Sent: 10 December 2015 18:14
To: Jane Bailey
Subject: RE: Mileage Claim

Hi Jane,
Many thanks for this and your previous email.
I've forwarded Simon the scheme and told him I'll call him in the morning as he's in the Group mtg at the moment.
There's no more for you to do. If you're contacted again, please let me know and redirect him to me.
Thanks
Carol

From: Jane Bailey
Sent: 10 December 2015 17:06
To: Carol Pilson
Subject: FW: Mileage Claim

Hello Carol

Please can you send Councillor King the most up to date version of the Members Allowance Scheme.

I have attached the recent scheme that was agreed by Council on 5 November, but am not sure if this is what I should send to him, or if there has been an updated version.

Thanks
Jane

From: Simon King [<mailto:simon.king@comcast.net>]
Sent: 10 December 2015 16:56
To: Jane Bailey
Subject: Re: Mileage Claim

Please email me the policy, Jane

Sent from my iPhone

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She will contact you directly to discuss this further.

Kind regards

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Please do not hesitate to contact me if you require any further clarification on this.

With kind regards
Jane

From: Simon King [<mailto:simon.king@comcast.net>]
Sent: 10 December 2015 15:02
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Subject: Re: Mileage Claim

I was traveling to and from an FDC council meeting, Jane

Sent from my iPhone

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Dear Councillor King

Whilst processing the mileage claim forms this month I noticed that one of the journeys you claimed for (on 5 November) was outside of the Members Allowance Scheme.

Having confirmed with you that you were travelling to and from a personal business meeting and not on FDC business and seeking clarification on this I am afraid that I have not been able to process this particular journey in this instance.

Please do not hesitate to contact me if you require any further clarification on this.

With kind regards
Jane

Jane Bailey

Member Services and Governance Officer
Fenland District Council
County Road, March
Cambs PE15 8NQ
Tel: 01354 622 229
email: jbailey@fenland.gov.uk

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Carol Pilson

From: Carol Pilson
Sent: 11 December 2015 11:37
To: Jane Bailey
Subject: RE: Mileage Claim

Hi Jane,
 I emailed Simon the policy last night as he was in the Group meeting and provided an explanation to the matter and said I would call him today however he emailed in the meantime stating my comments were noted so I don't think there's a need to call him now. I'm sure he'll come across the receipts when he's next in.
 Thanks
 Carol

From: Jane Bailey
Sent: 11 December 2015 08:51
To: Carol Pilson
Subject: FW: Mileage Claim

Hi Carol

When you speak to Cllr King, can you let him know I will put the rail and parking receipt receipts in his pigeon hole.

Many thanks
 Jane

From: Simon King [<mailto:simon.king@comcast.net>]
Sent: 10 December 2015 21:19
To: Jane Bailey
Subject: Re: Mileage Claim

Please put my rail receipt in an envelope in my pigeon hole, Jane

Sent from my iPhone

On 10 Dec 2015, at 16:48, Jane Bailey <jbailey@fenland.gov.uk> wrote:

Dear Councillor King

I am sorry that you feel I have misinterpreted the policy, but I did seek clarification from Carol Pilson and have forwarded your concerns on to her.
 She will contact you directly to discuss this further.

Kind regards
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Please do not hesitate to contact me if you require any further clarification on this.

With kind regards
Jane

From: Simon King [<mailto:simon.king@comcast.net>]
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Please do not hesitate to contact me if you require any further clarification on this.

With kind regards
Jane

Jane Bailey
Member Services and Governance Officer
Fenland District Council
County Road, March
Cambs PE15 8NQ
Tel: 01354 622 229
email: jbailey@fenland.gov.uk

<image001.gif>

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Please do not hesitate to contact me if you require any further clarification on this.

With kind regards
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Cambs PE15 8NQ
Tel: 01354 622 229
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Carol Pilson

From: Jane Bailey
Sent: 10 December 2015 16:44
To: Carol Pilson
Subject: FW: Mileage Claim

Hello Carol

Please see Councillor King's email s below with regards to the mileage claim, I would appreciate it if you would contact him directly now.

Thanks
Jane

From: Simon King [mailto:simon.king@comcast.net]
Sent: 10 December 2015 16:38
To: Jane Bailey
Subject: Re: Mileage Claim

This has never happened before, Jane, and is patently unfair so you're misinterpreting the policy

Sent from my iPhone

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Carol Pilson

From: Carol Pilson
Sent: 11 December 2015 10:24
To: 'Simon King'
Subject: RE: Members' Allowance Scheme

Dear Simon,
Thanks for your email. If you do wish to discuss this further, please do not hesitate to contact me.
Kind regards
Carol

From: Simon King [mailto:simon.king@comcast.net]
Sent: 10 December 2015 21:19
To: Carol Pilson
Subject: Re: Members' Allowance Scheme

Your comments are noted, Carol

Sent from my iPhone

On 10 Dec 2015, at 18:12, Carol Pilson <cpilson@fenland.gov.uk> wrote:

Dear Simon,
Jane has forwarded to me your query regarding your recent mileage and travel expenses claim for 5th November and your request for the Members' Allowances Scheme. You can find the link to the scheme below; the relevant section is section 6 travelling and subsistence allowances:

<http://fenland.gov.uk/CHttpHandler.ashx?id=1863&p=0>

It states that "Mileage can be claimed from Councillors normal place of residence or from a subsequent appointment on Council business." My understanding is you were not travelling to or from another meeting on Council business, but in your personal capacity, which is why we were unfortunately unable to process this part of your claim this time.

I'm more than happy to discuss this with and will give you a call in the morning as I know you will be at the Group meeting at the moment.

Kind regards
Carol

Carol Pilson
Corporate Director
Fenland District Council

01354 622360
07850 924608

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Beta This part of GOV.UK is being rebuilt – find out what beta means (<https://www.gov.uk/help/beta>)

HMRC internal manual

Employment Income Manual

From:: HM Revenue & Customs
Published:: 22 May 2014
Updated:: 3 January 2018, see all updates

Travel expenses: travel in the performance of the duties: home to work travel

Section 337 ITEPA 2003

The Courts have established as a clear general principle that the cost of travelling from an employee's home to his or her normal place of work is not travel in the performance of the duties, see EIM31650 (<https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim31650>). The expense merely puts the employee into a position to perform his or her duties.

The cases that have established this principle are:

Cook v Knott	2TC246
Revell v Directors of Elworthy Bros & Co Ltd	3TC12
Andrews v Astley	8TC589
Ricketts v Colquhoun	10TC118, see EIM31641 (https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim31641)
Nolder v Walters	15TC380
Burton v Rednall	35TC435
Parikh v Sleeman	63TC75, see EIM32360 (https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim32360)
Miners v Atkinson	68TC629, see EIM32380 (https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim32380)

Kirkwood v Evans	74TC481, see EIM32374 (https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim32374)
------------------	---

The only exceptions to this rule are:

- travel from home to a temporary workplace, see EIM32000 (<https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim32000>)
- where the employee has a travelling appointment, see EIM32366 (<https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim32366>)
- where the employee's home is a place of work and the place where the employee lives is dictated by the requirements of the job, see EIM32370 (<https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim32370>)
- where the duties of the employment are carried out wholly or partly outside the UK, see EIM34020 (<https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim34020>)
- where a non-domiciled employee is working in the UK, see EIM35030 (<https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim35030>)
- emergency call-outs see EIM32386 (<https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim32386>).
- ← Previous page (<https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim32351>)
- Next page → (<https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim32360>)

Status: ☒ Law In Force

Income Tax (Earnings and Pensions) Act 2003 c. 1

Part 4 EMPLOYMENT INCOME: EXEMPTIONS

Chapter 2 EXEMPTIONS: MILEAGE ALLOWANCES AND PASSENGER PAYMENTS

Supplementary

This version in force from: April 6, 2016 to present

(version 1 of 1)

[

235A Journeys made by members of local authorities etc

(1) Subject to subsections (2) and (3), a qualifying journey made by a member of a relevant authority is to be treated as business travel for the purposes of this Chapter if a qualifying payment is made by the authority—

- (a) to the member for expenses related to the member's use for the journey of a vehicle to which this Chapter applies, or
- (b) to another member of the authority for carrying the member as a passenger on the journey in a car or van.

(2) A qualifying journey is not to be treated as business travel—

- (a) for the purposes of [section 231](#), or
- (b) when calculating for the purposes of that section the mileage allowance payments paid to the member in respect of the journey and the approved amount for such payments.

(3) If a journey made by a member of a relevant authority is a qualifying journey and a qualifying payment is made to the member for carrying a passenger on the journey, the member's journey is not to be treated as business travel in respect of that passenger for the purposes of [sections 233 and 234](#) unless the passenger is also a member of the authority.

(4) A journey made by a member of a relevant authority is a "qualifying journey" for the purposes of this section if—

- (a) it is a journey between the member's home and permanent workplace, and
- (b) the member's home is situated in the area of the authority, or no more than 20 miles outside the boundary of the area.

(5) In this section "permanent workplace" has the same meaning as in [Part 5](#) (see [section 339](#)).

(6) The Treasury may by regulations—

- (a) provide for bodies specified in the regulations (which must be local authorities or bodies that have similar or related functions or purposes) to be relevant authorities for the purposes of this section,
- (b) provide for references in this section to a member of a relevant authority to be read as references to a member of a description prescribed in the regulations, and
- (c) define what is meant by "qualifying payment" for the purposes of this section.

(7) The regulations may contain transitional provision and savings.

] ¹**Notes**

1. Added by Finance (No. 2) Act 2015 c. 33 [Pt 4 s. 39\(3\)](#) (April 6, 2016: Insertion has effect for the tax year 2016-17 and subsequent tax years)

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Subject: Tax

Keywords: Business travel; Employment income; Exemptions; Local authorities

Westlaw

Status: ☒ Law In Force

Income Tax (Earnings and Pensions) Act 2003 c. 1
 Part 4 EMPLOYMENT INCOME: EXEMPTIONS
 Chapter 8 EXEMPTIONS: SPECIAL KINDS OF EMPLOYEES
 Members of local authorities etc

This version in force from: April 6, 2016 to present
 (version 1 of 1)

[
295A Travel expenses of members of local authorities etc

- (1) No liability to income tax arises in respect of a qualifying payment made to a member of a relevant authority for travel expenses incurred by the member if—
- (a) the payment is for expenses other than those related to the member's use of a vehicle to which [Chapter 2](#) applies, and
 - (b) the expenses are not excluded by subsection (2).
- (2) Expenses are excluded by this subsection if—
- (a) they are incurred on a journey between the member's home and permanent workplace, and
 - (b) the member's home is situated more than 20 miles outside the boundary of the area of the relevant authority.
- (3) In this section "*permanent workplace*" has the same meaning as in [Part 5](#) (see [section 339](#)).
- (4) The Treasury may by regulations—
- (a) provide for bodies specified in the regulations (which must be local authorities or bodies that have similar or related functions or purposes) to be relevant authorities for the purposes of this section,
 - (b) provide for references in this section to a member of a relevant authority to be read as references to a member of a description prescribed in the regulations, and
 - (c) define what is meant by "*qualifying payment*" for the purposes of this section.
- (5) The regulations may contain transitional provision and savings.

] ¹**Notes**

1. Added by Finance (No. 2) Act 2015 c. 33 [Pt 4 s.29\(5\)](#) (April 6, 2016: Insertion has effect for the tax year 2016-17 and subsequent tax years)
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Subject: Tax**Keywords:** Employment income; Exemptions; Income tax; Local authorities; Travelling expenses

Westlaw



Tax exemption for travel expenses of members of local authorities

Who is likely to be affected?

Councillors who are elected or appointed to serve as members of a local authority.

General description of the measure

The measure will introduce a new exemption from income tax for travel expenses paid to councillors by their local authority.

There will be a corresponding National Insurance contributions (NICs) disregard.

Policy objective

Councillors perform an important constitutional role in representing communities across the UK. They carry out their duties in their own time, often in addition to other professional and personal commitments, and many receive no payment other than allowances in recognition of the time and expenses they incur. This measure will help ensure that individuals are not discouraged from undertaking a role as a councillor by the tax treatment of travel expenses paid by their local authority.

Background to the measure

On 22 July 2014 the Government announced its intention to introduce a tax exemption and matching NICs disregard for councillors' travel expenses.

Following the announcement, informal discussions were held with representative bodies for councils and councillors.

Detailed proposal

Operative date

This measure will have effect on payments made on and after 6 April 2015.

Current law

Travel expenses paid to councillors are generally subject to the rules that govern the tax treatment of the travel expenses of all employees and office-holders.

Payments by employers of travel expenses for home to office travel are generally chargeable to income tax as a payment of earnings under section 62 of the Income Tax (Earnings and Pensions) Act 2003 (ITEPA) and create a liability for Class 1 NICs as earnings from the employment as provided for in section 3 of the Social Security (Contributions) and Benefits Act 1992 (SSCBA).

Sections 229 to 236 ITEPA set out the current rules for Mileage Allowance Payments (MAPs), Approved Mileage Allowance Payments (AMAPs) and Mileage Allowance Relief (MAR) for employees who use their own vehicle for business travel.

Sections 337-338 ITEPA provide for deduction from earnings for costs necessarily incurred on business travel, specifically on travelling in the performance of the duties of the employment and travelling for the employee's necessary attendance at a temporary workplace.

Subsection 338(2) ITEPA specifically excludes the expenses of ordinary commuting, defined as travel between an employee's home and permanent workplace, from qualifying as business travel.

Sections 6–9 SSCBA impose a Class 1 NICs liability on employees and employers in respect of payments of earnings. Regulation 25 of, and Schedule 3 to, the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004) (SSCR) provide for specified payments to be disregarded in the calculation of earnings for these purposes.

Proposed revisions

Legislation will be introduced in Finance Bill 2015 to amend Part 4 of ITEPA to exempt payment of councillors' travel expenses from a charge to income tax. This will include expenses paid for journeys between the councillor's home and most frequently used local authority office, except where the councillor's home is more than 20 miles from the boundary of the local authority area.

The current rules for MAPs, AMAPs and MAR will continue to apply to business travel undertaken by a councillor in their own vehicle. Journeys between a councillor's home and most frequently used local authority office, where their home is either in the local authority area or within 20 miles of the boundary of the area, will be treated as business travel when calculating MAPs and applying the AMAPs limits, but will not be treated as business travel for calculating MAR.

The exemption will only apply where payments are made by a local authority under certain provisions. Treasury Regulations will set out the definition of a local authority and the provisions that payments must be made under. Draft Regulations will be made available for consultation early in 2015.

Amendment will also be made to the SSCR to give effect to these provisions for Class 1 NICs purposes.

Summary of impacts

Exchequer impact (£m)	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	-	negligible	negligible	negligible	negligible	negligible
	This measure is expected to have a negligible impact on the Exchequer.					
Economic impact	This measure is not expected to have any significant economic impacts.					
Impact on individuals, households and families	<p>This measure will only apply to elected or appointed councillors. It will affect those who currently receive taxable home to work travel expenses. The impact on affected individuals will be limited to the tax and National Insurance currently paid on such expenses.</p> <p>The measure is not expected to impact on family formation, stability or breakdown.</p>					
Equalities impacts	HM Revenue & Customs (HMRC) does not hold any data on the protected characteristics of councillors. However, this measure will apply equally to all councillors and will not impact other groups.					
Impact on business including civil society organisations	This measure is expected to have no impact on businesses or civil society organisations. There are likely to be implementation costs for local authorities due to the need to change some internal processes, but there will be ongoing administrative savings once implementation is complete.					

Operational impact (£m) (HMRC or other)	The additional costs for HMRC in implementing these changes are expected to be negligible.
Other impacts	Other impacts have been considered and none have been identified.

Monitoring and evaluation

This measure will be kept under review through communication with the affected group.

Further advice

If you have any questions about this change, please contact the Employment Income Policy Team at employmentincome.policy@hmrc.gsi.gov.uk

1 Travel expenses of members of local authorities

- (1) ITEPA 2003 is amended as follows.
- (2) After section 235 insert—

“235A Qualifying journeys made by members of local authorities

- (1) A qualifying journey made by a member of a local authority—
 - (a) is to be treated as business travel when calculating for the purposes of section 229 the mileage allowance payments paid to the member and the approved amount for such payments, but
 - (b) is not to be treated as business travel when making those calculations for the purposes of section 231.
 - (2) A journey is a “qualifying journey” for the purposes of this section if—
 - (a) it is a journey between the member’s home and the offices of the local authority most frequently used by the member for the purposes of performing the member’s duties,
 - (b) the member’s home is situated in the area of the local authority or no more than 20 miles outside the boundary of the area, and
 - (c) a qualifying payment is made by the local authority to the member for expenses related to the member’s use for the journey of a vehicle to which this Chapter applies.
 - (3) The Treasury may by regulations define what is meant by “local authority” and “qualifying payment” for the purposes of this section.
 - (4) Regulations made under subsection (3) may contain transitional provision and savings.
 - (5) The first regulations to be made under that subsection may contain provision having retrospective effect if they are made before the end of the tax year 2015-16.”
- (3) In section 236 (interpretation of Chapter 2 of Part 4), after subsection (1) insert—
- “(1A) The definition of “business travel” in subsection (1) has effect subject to section 235A in the case of qualifying journeys (as defined in that section) made by members of local authorities.”
- (4) After section 295 insert—

*"Members of local authorities"***295A Travel expenses of members of local authorities**

- (1) No liability to income tax arises in respect of a qualifying payment made to a member of a local authority for travel expenses incurred by the member if –
 - (a) the payment is for expenses other than those related to the member's use of a vehicle to which Chapter 2 applies, and
 - (b) the expenses are not excluded by subsection (2).
 - (2) Expenses are excluded by this subsection if –
 - (a) they are incurred on a journey between the member's home and the offices of the local authority most frequently used by the member for the purposes of performing the member's duties, and
 - (b) the member's home is situated more than 20 miles outside the boundary of the area of the local authority.
 - (3) The Treasury may by regulations define what is meant by "local authority" and "qualifying payment" for the purposes of this section.
 - (4) Regulations made under subsection (3) may contain transitional provision and savings.
 - (5) The first regulations to be made under that subsection may contain provision having retrospective effect if they are made before the end of the tax year 2015-16."
- (5) The amendments made by this section have effect for the tax year 2015-16 and subsequent tax years.

EXPLANATORY NOTE

TRAVEL EXPENSES OF MEMBERS OF LOCAL AUTHORITIES

SUMMARY

1. Clause [X] introduces a new exemption from income tax for qualifying payments made by a local authority in respect of travel expenses incurred by a member. This includes payments for journeys between the member's home and most frequently used local authority office, if the member's home is in the local authority area or within 20 miles of the boundary of the area. The exemption will be limited to the Approved Mileage Allowance Payment (AMAP) rates when applied to qualifying payments made to a member who uses their own vehicle for travel.

DETAILS OF THE CLAUSE

2. Subsection 1 amends Part 4 of the Income Tax (Earning and Pensions) Act 2003 (ITEPA) - Employment Income: Exemptions.

3. Subsection 2 inserts a new section 235A into Chapter 2 which deals with mileage allowance payments to an employee for the use of a vehicle.

4. New subsection 235A(1)(a) sets out that a qualifying journey made by a member of a local authority is to be treated as business travel for the purposes of calculating mileage allowance payments paid to the member and the approved amounts for such payments. New subsection 235A(1)(b) provides that a qualifying journey is not to be treated as business travel for the purposes of calculating mileage allowance relief.

5. New subsection 235A(2) defines a 'qualifying journey' for the purposes of this section. The journey must be between the member's home and the local authority office that they use most frequently to perform their duties as a member, and the home must be either in the local authority area or within 20 miles of the boundary of the area. A 'qualifying payment' must also be made by the local authority to the member for expenses related to the use of the member's own vehicle for the journey.

6. New subsection 235A(3) provides a power to make regulations that define 'local authority' and 'qualifying payment', and new subsection 235A(4) allows these regulations to contain transitional provision and savings.

7. New subsection 235A(5) provides that the first regulations made under new subsection 235A(3) may have retrospective effect for 2015-16 if they are made before the end of that tax year.

8. Subsection 3 inserts a new subsection (1A) to section 236 ITEPA to set out that the existing definition of ‘business travel’ is subject to new section 235A for qualifying journeys by members of local authorities.
9. Subsection 4 inserts new section 295A into Chapter 8 - Exemptions: Special Kinds of Employees.
10. New subsection 295A(1) provides an exemption from income tax for qualifying payments made to a member of a local authority for travel expenses incurred. For the purposes of this clause, ‘travel expenses’ include the costs of travel together with any subsistence expenditure and other associated costs that are incurred in making the journey.
11. New subsections 295A(1)(a) and (b) apply the exemption to payments of expenses other than those relating to the member’s use of their own vehicle and covered by existing exemptions in Chapter 2 or expenses specifically excluded by new subsection 295A(2).
12. New subsection 295A(2) sets out that the exemption will not apply to expenses incurred on journeys between the member’s home and most frequently used local authority office where the member’s home is more than 20 miles outside the boundary of the local authority area.
13. New subsections 295A(3), (4) and (5) provide a power to make regulations in the same way as set out in paragraphs 6 and 7 above.
14. Subsection 5 provides that changes made to ITEPA by this clause have effect for payments made in the tax year 2015-16 and for subsequent tax years.

BACKGROUND NOTE

15. Travel expenses paid to members of a local authority are generally subject to the current rules that govern the tax treatment of all employees and office-holders. These rules will not be affected by this measure and travel undertaken in the performance of the duties of the employment, or travel for the employee’s necessary attendance at a temporary workplace, will generally qualify for tax relief. Tax relief is not usually available for travel between an employee’s home and a permanent workplace i.e. ordinary commuting.
16. To ensure that individuals are not discouraged from undertaking a role as a councillor by the tax treatment of their travel expenses, this legislation will provide an exemption from a charge to income tax where a local authority pays a member for travel expenses incurred. A corresponding disregard for Class 1 National Insurance contributions (NICs) will also be introduced.
17. Where a local authority makes mileage payments to a member for using their own vehicle for travel the exemption will be restricted to the Approved Mileage Allowance Payments (AMAP) rates. This will ensure that the exemption does not enable members of local authorities to benefit from unlimited tax relief on their travel expenses.

18. If you have any questions about this change, or comments on the legislation, please contact Lynn Meikle on 03000 586644 (email: employmentincome.policy@hmrc.gsi.gov.uk).

2016 No. 350

INCOME TAX

The Income Tax (Travel Expenses of Members of Local Authorities etc.) Regulations 2016

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<i>Made</i>	<i>11th March 2016</i>
<i>Laid before the House of Commons</i>	<i>14th March 2016</i>
<i>Coming into force</i>	<i>6th April 2016</i>

The Treasury make the following Regulations in exercise of the powers conferred by sections 235A(6) and 295A(4) of the Income Tax (Earnings and Pensions) Act 2003¹.

Notes

¹ Sections 235A and 295A were inserted by section 29 of the Finance Act (No.2) 2015 (c. 33).

Extent

Preamble: United Kingdom

☒ **Law In Force****1. Citation and commencement**

These Regulations may be cited as the Income Tax (Travel Expenses of Members of Local Authorities etc.) Regulations 2016 and come into force on 6th April 2016.

Commencement

reg. 1: April 6, 2016

Extent

reg. 1: United Kingdom

☒ Law In Force

2. Relevant authority

For the purposes of sections 235A and 295A of the Income Tax (Earnings and Pensions) Act 2003, a body is a relevant authority if it is—

- (a) in England—
 - (i) a county council,
 - (ii) a district council,
 - (iii) a London borough council,
 - (iv) the Council of the Isles of Scilly, or
 - (v) a parish council,
- (b) in Wales—
 - (i) a county council,
 - (ii) a county borough council, or
 - (iii) a community council,
- (c) in Scotland, a council constituted under section 2 of the Local Government etc. (Scotland) Act 1994, or
- (d) in Northern Ireland, a district council.

Commencement

reg. 2(a)-(d): April 6, 2016

Extent

reg. 2(a)-(d): United Kingdom

☒ Law In Force

3.— Qualifying payment

(1) For the purposes of sections 235A and 295A of the Income Tax (Earnings and Pensions) Act 2003, “qualifying payment” means a payment falling within paragraph (2) which is made—

- (a) to a member of a relevant authority by a relevant authority, and
- (b) in connection with activities undertaken by the member as a member of that authority.

(2) A payment falls within this paragraph if it is made—

- (a) under a scheme made under regulation 8 of the Local Authorities (Members’ Allowances) (England) Regulations 2003,
- (b) under regulation 26 of those Regulations¹,
- (c) in accordance with a requirement or authorisation under section 142 of the Local Government (Wales) Measure 2011²,
- (d) under regulation 4 or 5 of the Local Government (Allowances and Expenses) (Scotland) Regulations 2007³, or
- (e) under regulation 7 of the Local Government (Payments to Councillors) Regulations (Northern Ireland) 2012⁴.

Notes

¹ Regulation 26 was amended by S.I. 2003/1692.

- ² Section 142 was amended by section 62 of the Local Government (Democracy) Wales Act 2013 (2013 anawn 4). There are other amendments but none are relevant.
- ³ Amended by S.S.I. 2008/414, 2010/45, 2010/111, 2011/304.
- ⁴ S.R. (NI) 2012 No 85.

Commencement

reg. 3(1)-(2)(e): April 6, 2016

Extent

reg. 3(1)-(2)(e): United Kingdom

☒ Law In Force

Charlie Elphicke
George Hollingbery

Two of the Lords Commissioners of Her Majesty's Treasury

11th March 2016

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations specify bodies which are relevant authorities and define “qualifying payment” for the purposes of sections 235A and 295A of the Income Tax (Earnings and Pensions) Act 2003 (c. 1), which provide that payments of certain travel expenses made to local authority members are exempt from income tax.

A Tax Impact and Information Note was published on 10th December 2014 alongside the draft clauses and explanatory notes for Finance Bill (No.2) 2015 (c.33) and is available on the website at <http://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>. It remains an accurate summary of the impacts that apply to this instrument.

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