

MEMBERS' ALLOWANCES SCHEME

This guidance should be referred to when submitting a claim.

ALLOWANCES

There are four types of allowance - basic (ward representation), special responsibility and child/dependant care. Only the last allowance has to be claimed, as the basic and special responsibility allowances will be paid automatically, each month.

Basic (ward representation)

The annual payment is £5,000 p.a. which is payable to all District Councillors.

Special Responsibility

The positions attracting special responsibility allowance and the level of payment are set out in Schedule 1 attached.

With the exception of the SRA for Group Leaders, no Member will be entitled to claim more than two SRAs.

Childcare/Dependants Allowance

This allowance can be claimed for approved duties. See Schedule 2 for the rates and rules.

Local Government Pension Scheme

Councillors may be members of the Local Government Superannuation Scheme.

TAXATION AND NATIONAL INSURANCE

The allowances are taxable, and tax will be deducted at the time of payment in accordance with the Income Tax Code Number provided by H.M. Inspector of Taxes under schedule E. National Insurance will be deducted if the monthly payment is £453 or above, therefore it is beneficial to you, and the Council, to submit your claims monthly to avoid additional costs to both parties.

TAX RELIEF

With the exception of Mileage and Passenger allowances, your allowances are treated by the Inland Revenue as taxable income. It is possible for you to seek tax relief on expenses which you incur as part of your duties, but which are not reimbursed by the Council. For example, the Inland Revenue might accept any expenses which you incur as part of your ward representation function on telephone calls, stationery, postage and travelling (but not where reimbursed by the Council).

If you want to claim tax relief, you should write to: -

H.M. Inspector of Taxes
Ipswich 1
St Clare House
Greyfriars
IPSWICH IP1 1LW

Quoting reference 245/M472, explaining that you are a Mid Suffolk councillor and setting out any expenses which you incur, but which are not reimbursed by the authority. The Inland Revenue will then make an assessment as to the amount of the relief that is to apply.

Councillors seeing constituents at home will not have income tax deducted from relevant travel expenses if they have completed the Declaration form supplied by the Corporate Manager – Governance.

TRAVELLING AND SUBSISTENCE ALLOWANCES

Travelling and subsistence allowances can be claimed for attendance at meetings of the Council, Committees and Panels and any groups reporting to those bodies; attending Parish Council meetings in their Ward; representing the Council on the outside bodies and joint working arrangements as listed in Schedule 3 (or any individually authorised seminars); and for attending briefings or invitations organised by officers at the Council Offices or elsewhere.

Unless it comes within the above categories it does not include:

- (a) undertaking a Committee representational role
- (b) a Member's personal initiative in carrying out his role, general or specific, or
- (c) attending political group meetings

Travelling

Car mileage can be claimed at 45.0 pence per mile. Passenger allowance can be claimed for taking other members and officers to meetings etc, at 5 pence per mile for one or more passengers.

The passenger's name(s) must be listed with the journey details, and the extra 5 pence claimed in section 5 of the claim form.

Public transport should be used for attendance at conferences/seminars, unless a saving in cost and/or time is achieved by using a private car. This saving should be agreed, where possible, before the event and then in all cases detailed on the claim for that journey.

Bicycle Allowance Scheme

Mileage rates can be claimed at 27.7p per mile. This rate will attract a profit element on which tax and national insurance will be deducted.

Members should provide: -

- (a) Their own bicycle, together with any associated running expenses,
- (b) Wet weather/reflective protective clothing,
- (c) Protective helmet (which must be worn at all times when using a bicycle on Council business)
- (d) Insurance cover relating to damage or theft.

Subsistence

Subsistence can be claimed up to the following:

- (a) Breakfast allowance (more than 4 hours away from normal place of residence **before 11 am**) up to £6.88;
- (b) Lunch allowance (more than 4 hours away from normal place of residence, **including the lunchtime between 12 noon and 2 pm**) up to £9.50;
- (c) Tea allowance (more than 4 hours away from normal place of residence, **including the period 3 pm to 6 pm**) up to £3.76;
- (d) Evening meal allowance (more than 4 hours away from the normal place of residence, **ending after 7 pm**) up to £11.77.

A receipt should accompany any claim.

Overnight Subsistence

The accommodation rate for absence overnight from the usual place of residence is up to £79.82. For such an absence in London, or for attending the Local Government Association Annual Conference, the rate is up to £91.04. **Both rates are deemed to cover a continuous period of absence of 24 hours.**

The L.G.A. has negotiated special terms for members staying at a number of central London hotels. Booking through MSDC in all cases is recommended. The authority can get the best price for grouping the bookings and the room can be paid for direct, avoiding member outlay.

CLAIMS AND PAYMENT

Basic, special responsibility and IT allowances will be paid automatically at the end of the month in which they are due.

Councillors are required to submit claims electronically through the Employee Self Service (ESS) system. The ESS site can be accessed from any computer/mobile device, provided the link has been stored, so claims can be entered at any time of the day from home, Council Offices or elsewhere.

A Councillor who is also a serving Member of another Authority should use the forms of, and claim from, that Authority, in respect of the relevant approved duty undertaken for that body. Similarly where a councillor receives an allowance from another body for travel or subsistence he/she could only claim from that body.

Suspension and Disqualification

Any Councillor suspended from duty or disqualified under the Local Government Act 2000 will be required to repay any allowances paid during such periods and no payments may be paid during suspension.

Schedule 1

Special Responsibility Allowances, with effect from 22 May 2017

Responsibility	Annual £
Chairman of the Council	5,000
Vice-Chairman of Council	2,500
Leader of the Council	12,500
Deputy Leader of the Council	6,250
Chair of Development Control Committee	5,000
Vice-Chair of Development Control Committee	1,250
Chair of Scrutiny Committee	5,000
Vice-Chair of Scrutiny Committee	2,500
Chair of Joint Audit and Standards Committee	2,500
Planning Committee Members	500
Political Group Leaders	1,000
Chair of Regulatory Committee	2,500
Vice-Chair of Regulatory Committee	1,250
Cabinet Member with Portfolio	6,250
Cabinet Member without Portfolio	2,500
Lead Member	3,750

Schedule 2

Childcare and Dependent Carers' Allowance

Councillors can claim for the care of their children or dependant relative whilst undertaking particular duties.

What duties qualify for this type of allowance?

- Meetings of full Council, Meetings listed in the *Committee Membership Schedule*, and any other panels/working parties set up to carry out council functions
- Meetings listed in 'Schedule 3' of the expenses scheme
- Briefings
- Site visits
- Tender opening

How do I claim this allowance?

Councillors are required to submit claims electronically through the Employee Self Service (ESS) system. The ESS site can be accessed from any computer/mobile device, provided the link has been stored, so claims can be entered at any time of the day from home, Council Offices or elsewhere.

Are there any restrictions on who can be a carer?

- A carer cannot be a member of your family.
- A carer must be able to supply a bill/receipt – (see 'How do I claim this allowance?')

How much can I claim?

- Childcare Allowance up to £13.00 per hour
- Dependents Relative Care/Specialist Nursing Care Allowance up to £30.00 per hour

Schedule 3

Representatives on Outside Bodies/Partnerships

Association for Suffolk Museums

County Domestic Violence Forum

East of England Local Government Association

East Suffolk Internal Drainage Board

Home-Start Mid Suffolk

Haven Gateway Partnership

Ipswich Strategic Planning Area Board

Joint Waste Management Board

Local Government Association – Assembly

Local Government Association – SPARSE

Museum of East Anglian Life Ltd

Funders Group

Suffolk Flood Risk Scrutiny Sub-Committee

Suffolk Health and Wellbeing Board

Suffolk Health Scrutiny Committee

Suffolk Joint Emergency Planning Policy Panel

Suffolk Police and Crime Panel

Suffolk Waste Partnership

Western Suffolk Community Safety Partnership
(formerly Western Area Crime and Disorder Reduction Partnership)