

MID SUFFOLK DISTRICT COUNCIL

MEMBERS' ALLOWANCES AND EXPENSES

EFFECTIVE FROM 1 APRIL 2009

This guidance should be referred to when submitting a claim.

ALLOWANCES

There are four types of allowance - basic (ward representation), basic (co-opted), 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 £3684 pa. (£307.00 per month) which is payable to all District councillors.

Basic (Co-opted)

Members co-opted to Standards Committee will receive £1,842 pa (£153.50 per month). There are currently four co-opted members. If any of these members become Chairman of Standards Committee, he/she will be entitled to both the co-opted allowance **and** the chairman's allowance

Special Responsibility

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

Members of the Council may be paid for all Special Responsibility allowances that they qualify for.

Child/Dependant Care

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.

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 4 (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 40.0 pence per mile. Passenger allowance can be claimed for taking other members and officers to meetings etc, at 3.0 pence per mile for one or more passengers.

The passenger's name(s) must be listed with the journey details, and the extra 3.0 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: -

- (i) Their own bicycle, together with any associated running expenses,
- (ii) Wet weather/reflective protective clothing,
- (iii) Protective helmet (which must be worn at all times when using a bicycle on Council business)
- (iv) 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 £6.07;
- (b) Lunch allowance (more than 4 hours away from normal place of residence, **including the lunchtime between 12 noon and 2 pm**) up to £8.39;
- (c) Tea allowance (more than 4 hours away from normal place of residence, **including the period 3 pm to 6 pm**) up to £3.31;
- (d) Evening meal allowance (more than 4 hours away from the normal place of residence, **ending after 7 pm**) up to £10.38.

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.

Carer allowance, travelling and subsistence should be claimed, on the claim form at the back of the guide, monthly in arrears. All claims must include (where possible) a receipt for the expense claimed (make sure you have the receipt and not just the VISA/Credit Card slip – as this does not show what was bought and is not a VAT receipt)

Claims received by Diane McKay by the **5th day of each month** will be paid on the 25th day of the month, together with basic, special and IT allowances as appropriate, direct to your bank/building society account via the Bank Automatic Crediting System (BACS).

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 1 April 2009

Responsibility	No. of Members	Annual £	Monthly £
Leader of the Council	1	9210.00	767.50
Deputy Leader of the Council (with Portfolio)	1	4146.00	345.50
Executive Member with Portfolio	4	3684.00	307.00
Executive Member without Portfolio	5	921.00	76.75
Chair of the Council	1	3684.00	307.00
Chair of Scrutiny	1	3684.00	307.00
Chair of Standards	1	2763.00	230.25
Chair of Planning	2	3684.00	307.00
Chair of Policy Panel	2	1842.00	153.50
Leader of Group represented on Executive committee (not Portfolio holder) Representing at least 10% of members	1	1842.00	153.50
Vice Chair of Council	1	921.00	76.75
Vice Chair of Planning	2	921.00	76.75
Vice Chair of Scrutiny	1	921.00	76.75
Deputy Leader of Group Represented on the Executive committee Representing at least 10% of members	1	462.00	38.50
Chair of Licensing Committee	1	462.00	38.50
Chair of Licensing Panel	4	462.00	38.50
CSD Executive Director	1	921.00	76.75
Independent Co-opted Member of Standards Committee	4	1842.00	153.50
SnOasis Committee Member	9	£10 per hour (or part of an hour) up to a maximum of £50 per day	

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 'Schedules 3' and '4' of the expenses scheme.
- Briefings.
- Site visits.
- Tender opening.

How do I claim this allowance?

Use your '*Members' allowance claim form*' (included in this pack). Write on the front in item (5) the date, then write in '*Carer Allowance*' and the amount of the claim. Use a new line for each claim.

YOU MUST ALSO SUPPLY A NOTE/LETTER with the following information attached to the claim.

- Full name and address and age (for children) of person(s) who needed care.
- The relationship to you, of the person needing care- i.e. Father, Daughter.
- Reason for spouse/partner not available to care (if applicable)
- The name, date, start time and finish time of qualifying meeting that you attended.
- Full name and address of paid Carer.
- You must attach to the claim form an original bill/receipt from the carer showing date, number of hours and amount charged.

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?

- Child care £11.00 per hour
- Dependent relative care £13.00 per hour