



Borough Council of King's Lynn & West Norfolk

Members' Allowances Scheme

2022/23

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".

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.

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 £?? 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 provide.

(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) ceases to be a member of the Council; or
- (b) 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".

APPENDIX 1 – updated after annual council

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 2022/2023

Allowance/SRA	£
Basic Allowance	TBC
Leader of Council and Chairman of Cabinet	
Vice Chair Members	
3 Policy and Review Panels & Audit	
Chairmen Vice-Chairmen	
Planning Committee Chairman Vice-Chairman	
Licensing and Appeals Board Chairman and Licensing Committee Chairman	
Vice Chairmen	
Standards Committee	
Chairman Vice-Chairman Co-Optee	
Mayor Deputy Mayor	
Larger Opp. Group Leader	
Larger Opp. Group Deputy Leader	
Other Opp. Group Leader/s	
Other Opp. Group Deputy Leader/s	
Chairman of Kings Lynn Area Committee	

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 ??? per hour for childcare

Up to £????? per hour for qualified Agency Care.

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

Date

Chief Executive
Borough Council of King's Lynn and West Norfolk
Kings Court
Chapel Street
King's Lynn
PE30 1EX



**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 2022)

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.