

**APPENDIX A**

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



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King's Lynn & West  
Norfolk**

**Members' Allowances  
Scheme**

**2021/22**

## **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, 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. ICT Allowance**

An ICT Allowance (current rate shown at Appendix A) is paid, in the same way and as a supplement to Basic Allowance, as a contribution towards costs Councillors may incur for the provision of home office facilities. Items covered might be broadband, mobile data, a printer plus ink and paper, etc. Each Councillor has the option to decide how best to spend this allowance

### **5. Special Responsibility Allowances**

Each year a Special Responsibility Allowance will be paid to those Councillors who hold the special responsibilities that are specified in Appendix A.

Subject to paragraph 9, the amount of each allowance will be the amount specified in Appendix A.

A Councillor is only eligible to receive one Special Responsibility Allowance.

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.

## 6. 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 that 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.

## 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 or all of their entitlement to an allowance under this Scheme by notifying the Democratic Services Manager in writing.

## 9. Part-year entitlements

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 **in accordance with the Regulations**, i.e. by reference to the number of days in the year in question. A year, for the purposes of this scheme, commences on 1 April.

## 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. Mileage allowances will be those recommended by the Inland Revenue.

A journey for these purposes will start and end at a Councillor's permanent place of residence, usually the one that was used to demonstrate that the Councillor qualified to stand as a candidate. This may be amended if a Councillor makes a permanent move within the Borough. Should the Councillor make a permanent move to a place outside the Borough he/she may only claim from the nearest Borough boundary to the location of the approved duty unless it results in a shorter journey, for example where the approved duty is located outside the Borough boundary. A Councillor may not claim from a location other than their home address unless it results in a shorter journey.

## **Private Vehicles**

Where travel is by car, motorcycle or bicycle an allowance is payable and the conditions applying are 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 and otherwise ensure that they have an appropriate licence to drive, that their vehicle has a current MOT and that vehicle tax has been paid at the time any journey is undertaken;
- (c) the rates payable are shown in Appendix B.

### **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.

### **Hired Motor Vehicle (other than a Taxi Cab)**

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

### **Motorcycle**

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

### **Bicycle**

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

## **Public Service Transport**

### **By Bus**

Actual fares paid will be reimbursed.

### **By Rail**

Councillors should take advantage of low fares where possible but in any case standard class fare or actual fare paid (if less) will be reimbursed. 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 may choose to travel first class travel at their own expense.

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.

Appropriate supplementary expenditure will be reimbursed such as seat reservation or a day ticket for travel on TfL London Underground

### **Air Travel**

**Subject to the prior agreement of the Chief Executive** that the saving in time justifies payment of the fare for travel by air, there may be paid an amount not exceeding:-

the ordinary fare or any available cheap fare for travel by regular air service, 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 payable in connection with the carrying out of approved duties as set out in Appendix B and will be the same as, and linked to, the rates for officers. Allowances are only payable if expenditure has been incurred and any claim for subsistence must be supported by a receipt wherever possible. The circumstances in which this allowance is payable are as follows :

### **Meal Allowances**

Breakfast Allowance - absence over 4 hours before 11.00am

Lunch Allowance - absence over 4 hours including lunch period between 12 noon and 2.00pm

Tea Allowance - absence over 4 hours including period 3.00pm to 6.00pm

Evening Meal Allowance - absence over 4 hours ending after 7.00pm.

### **Meals on Trains**

When there is normal entitlement, as above, for day subsistence, the cost of main meals (i.e. breakfast, lunch, tea, dinner) taken on trains will be reimbursed. In such circumstances this reimbursement will replace the maximum entitlement to the day subsistence allowance for the appropriate meal provided receipts are submitted.

### **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 provided 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 Council Body**, 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 each circumstance.

## 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

A claim for travel, subsistence and carers allowances under this Scheme should be made each month, but in any event not less than quarterly. Councillors will be advised of the deadline for each month's payment and **Claims must be received by 12 noon on the day of the month so indicated** in order to be paid in that month .

**Councillors who fail to submit a claim within 3 months of carrying out the duty or incurring the expense, and who have mitigating circumstances for not doing so, must submit their reason to the Chief Executive, who will consider whether the claim will be paid.**

The basic and special responsibility allowances will be paid monthly in instalments of one-twelfth or the amount specified in this Scheme. Part year calculations, for example resulting from a change in office holder, will be adjusted for in the earliest payment(s) following the change. Allowances will not be withheld for any reason, for example if a change takes place too late to be adjusted for in that month's payment it will be adjusted for in the following month or months, depending on the amount of the adjustment.

Where a Councillor ceases to hold office any overpayment of allowances will be sought by alternative methods **except in the case of death in office**, in which case no claim for overpayment of allowances will be made on the deceased's estate.

If claims are made erroneously they will be amended by the Democratic Services Manager, and the Councillor concerned will be informed.

If a Councillor has been inadvertently overpaid under the terms of this Scheme, that Councillor will be advised of the situation and arrangements will be made for the recovery of the overpayment.

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

Councillors are reminded that responsibility for the accuracy and propriety of claims rests with the individual Councillor making the claim. The Council's Section 151 Officer reserves the right to audit Councillors' claims.

## **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 Scheme, together with current rates for each allowance, and amounts paid to each Councillor under the Scheme will be published on the Council's website. All such payments will be published annually and in the case of Travel, Subsistence and Carers' Allowances will be published monthly. The record will be supplied in to any person who requests such a copy and who pays such reasonable fees as the Council may determine.

## **17. Income Tax and Social Security Provisions**

All fixed allowances, i.e. those that do not rely on expenditure being incurred, are classed as a taxable emolument for PAYE purposes and income tax and National Insurance contributions will be deducted as appropriate. Other allowances such as mileage are set within sums advised by HMRC as not liable to tax. In the case of Subsistence and Carers' Allowances, these are paid as reimbursement of sums incurred whilst wholly, necessarily and exclusively engaged on Council business.

**ALLOWANCES FOR THE YEAR COMMENCING 1 APRIL 2021**

<b>ALLOWANCE</b>	<b>AMOUNT P.A.</b>
<b>ALLOWANCES PAID TO ALL COUNCILLORS</b>	
Basic Allowance	£6,162
ICT Allowance	£168
<b>SPECIAL RESPONSIBILITY ALLOWANCES</b>	
<u>Leader of Council and Chairman of Cabinet</u>	£16,939
Deputy Leader	£9,316
Cabinet Members	£7,621
<u>3 Policy and Review Panels &amp; Audit Committee</u>	
Chair	£2,370
Vice Chair	£950
<u>Planning Committee</u>	
Chair	£6,175
Vice Chair	£2,697
<u>Licensing and Appeals Board and Licensing Committee</u>	
Chair	£2,787
Vice Chair	£1,215
<u>Standards Committee</u>	
Chair	£847
Vice Chair	£339
Co-Optee	£220
Mayor	£6,404
Deputy Mayor	£2,241
Larger Opposition Group Leader	£847
Larger Opposition Group Deputy Leader	£375
Other Opposition Group Leader(s)	£507
Other Opposition Group Deputy Leader(s)	£233
Chairman of King's Lynn Area Consultative Committee	£309



**APPROVED DUTIES FOR THE PURPOSE OF TRAVEL, SUBSISTENCE AND CARERS' ALLOWANCES**

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 Groups and other formally constituted Bodies of the Council
- (iv) any other meeting the holding of which is authorised by the Council or the Cabinet or other formally constituted Body 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 Council Body 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 Council Body, 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 HMRC figures to be found on gov.uk)

Private Vehicles	45p per mile (0 - 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

Maximum Subsistence Allowance for absence exceeding 4 hours from normal place of residence

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

Dependant Carers' Allowance – Reimbursement of actual cost to a maximum of the living wage hourly rate per hour for childcare, £8.91 rising to £9.50 from 1 Apr 2022. Up to £30.00 per hour for qualified Agency Care.

### **MEMBERS' ALLOWANCES – Income Tax and National Insurance Aspects**

The amount of personal allowance and the bands that determine which rate is payable for tax purposes, and the rates of National Insurance contributions payable, varies in each tax year and Councillors are recommended to use gov.uk for this data, not least because there are too many variables to cover in this document. The rules for income tax are applied to the year that income was earned, not when it was paid, whereas National Insurance is due at whatever rate prevails at the time of payment.

#### **Income Tax**

Basic, Special Responsibility, Carers and ICT Allowances are classified as taxable emoluments under PAYE arrangements. 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 specifically reimbursed. Councillors must liaise direct with HMRC in this regard.

Generally, expenditure incurred by Councillors in the course of their duties must have been wholly, necessarily and exclusively incurred and be supported by receipts however HMRC may consider partial tax relief for such things as household expenses because a Councillor's home is also his/her place of work.

It is up to each Councillor to negotiate any tax relief with HMRC as circumstances will vary person to person.

Income Tax will be deducted from Basic, Special Responsibility and Carers' Allowances at the rate as instructed by HMRC by way of issuing a tax code.

Councillors should bear in mind that there is no hard and fast rule for how much tax is payable as the amount due is determined by personal circumstances. HMRC will aggregate all taxable earnings and usually apply a personal allowance of tax free earnings to the main source. For example, a Councillor in other full time employment will be entitled to an annual tax free sum (personal allowance) which will be applied to those earnings. Councillor allowances will then be taxed in full at the standard or higher rate of tax, as appropriate.

Any enquiries relating to tax relief or any other tax query should be addressed to :

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

This is a national call centre. Councillors in receipt of other taxable income such as a salary from their main place of work, a private pension or income from other sources are advised to have to hand their various HMRC reference or include them with any correspondence. The Council's reference is 531/W789

#### **National Insurance**

Basic, Special Responsibility and Carers Allowances also come within the definition of remuneration for National Insurance purposes. There are several defined limits relating to National Insurance below or above which no contributions are due. Payment of National

Insurance during a qualifying period also determines whether a Councillor qualifies for a variety of Statutory allowances such as Sick Pay and Maternity Pay. Where a Councillor does not qualify for such allowances there may still be other benefits that can be claimed.

Councillors in receipt of the state pension are not liable to pay National Insurance contributions. An exemption certificate or proof of age may be required to ensure such exemption is effected.

National Insurance contributions are due on each qualifying employment. Where payment in one or more employments is greater than the Upper Earnings Limit, i.e the maximum amount on which National Insurance contributions is payable, a dispensation may be applied for by contacting HMRC so that the total amount of National Insurance contributions does not exceed the maximum that would have been payable if there was just one employment.