



## **MEMBERS' ALLOWANCES SCHEME 2023 - 2024**

The Mid Devon District Council, in exercise of the powers conferred by the Local Authorities (Members' Allowances) Regulations 2003, hereby makes the following scheme:

1. This scheme may be cited as the Mid Devon District Council Members' Allowances Scheme, and shall have effect for the period 1<sup>st</sup> April 2023 until the 31<sup>st</sup> March 2024.

2. In this scheme:

“Approved Duties” means those duties set out in Schedule 2

“Councillor” and “Member” both mean an elected Member of Mid Devon District Council; and

“year” means the twelve months ending with 31<sup>st</sup> March.

### **Basic Allowance**

3. Subject to paragraph 6, from 1<sup>st</sup> April 2023 a Basic Allowance of £5620.96 per annum shall be paid to each Councillor (subject to any in year staff increase). During the year, it will be increased in line with, but no greater than, any staff pay award.

### **Special Responsibility Allowances**

4. (a) 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 Schedule to this scheme. These allowances shall be calculated based upon a weighting applied to the Basic Allowance. Any increase in the Basic Allowance as a result of a staff pay award will therefore also result in an increase to the Special Responsibility Allowances.  
(b) Subject to paragraph 6, the amount of each such allowance shall be the amount specified against that Special Responsibility in Schedule 1.  
(c) No Councillor is entitled to claim more than one Special Responsibility Allowance.

### **Renunciation**

5. A Councillor may, by notice in writing given to the Deputy Chief Executive (Section 151 Officer), elect to forego any part of their entitlement to one or more allowances under this scheme.

## **Part-Year Entitlements**

6. Where a Councillor's entitlement to an allowance in this scheme begins or ends (for whatever reason) part of the way through the year, their entitlement to such allowance will be in the same proportion as the number of days during the term of office to the number of days in that year.

## **Carer's Allowance**

7. Subject to paragraph 6, a Councillor can claim a Carer's Allowance for Approved Duties, except where Schedule 2 states that such an allowance is not payable.
8. The following conditions and limitations apply to any claim for a Carer's Allowance:
  - (a) The carer must be over the age of 18 and someone who does not normally live with the Councillor as part of their family or household;
  - (b) The person being cared for is a dependent of the Councillor and is:
    - (i) a child under the age of 14;
    - (ii) an elderly person; or
    - (iii) someone with a recognised disability who cannot reasonably be left unsupervised for the period during which the Councillor is going to be absent on an Approved Duty;
  - (c) Where the care is booked and paid for by the hour, Councillors may claim the hourly rates set out in sub-paragraph (e) for the time incurred in the Approved Duty, plus the reasonable travelling time taken by the Councillor in:
    - (i) carrying out the Approved Duty; and
    - (ii) dropping off or picking up the dependant at the place of care before and after the Approved Duty;
  - (d) Where the care can only be booked and paid for as a fixed period or session, Councillors may claim for the duration of the fixed period or session plus the reasonable travelling time taken by the Councillor in dropping off or picking up the dependent at the place of care before and after the Approved Duty. If the location or timing of the Approved Duty means that two or more fixed periods or sessions need to be booked, Councillors may claim for those periods or sessions. The amount payable will be the hourly rate set out in sub-paragraph (e), unless the dependent is a child (see sub-paragraph (b)(i)) attending an Ofsted registered nursery, pre-school or playgroup – in such cases, if the hourly rate would not cover the cost of the fixed period(s) or session(s), the actual cost may be claimed;
  - (e) The hourly rate is the National Living Wage (25 and over);
  - (f) Councillors may also claim for the carer's reasonable expenses incurred whilst the dependent is in their care in accordance with this paragraph 8, provided the Councillor produces the relevant receipt from the carer in respect of those expenses.

## **Parental Leave**

9.
  - (a) The provision covers the period of absence taken following the birth or adoption of a child. Councillors are still required to attend at least one meeting of the authority in any six month period (as per S85 Local Government Act 1972).
  - (b) The Council may exercise its right to waive expulsion if non-presence relates to Parental Leave, constituting 'some reason approved by the authority before the expiry of that period' with prior agreement between the Councillor and the Council.
  - (c) Absences from meetings during Parental Leave will be recorded as such (not attributed to general absence).
  - (d) The Council will help ensure Councillors have adequate IT provision to allow them to work from home and also keep in touch while on Parental Leave and upon returning to their role.
10. The following leave periods will apply.
  - (a) Councillors giving birth / adopting through an approved adoption agency shall be entitled to take up to six months leave from the due or placement date, with the option to extend up to 52 weeks by agreement.
  - (b) Where a birth is premature, the Councillor is entitled to take leave during the period between the date of the birth and the due date in addition to the six months' period. Any leave taken to cover prematurity of 28 days or less shall be deducted from any extension beyond the initial six months.
  - (c) Councillors are entitled to take a minimum of two weeks leave if they are the biological parent or nominated carer of their partner/spouse following the birth of their child(ren).
  - (d) A Councillor who has made Shared Parental Leave arrangements through their employment should advise the Council. The Council will endeavour to replicate such arrangements.
  - (e) Where both parents are Councillors, leave may be shared up to a maximum of 24 weeks for the first six months and 26 weeks for any leave agreed thereafter, up to a maximum of 50 weeks.
  - (f) Any Councillor taking leave should comply with the notice requirements of the Council (both when the leave starts and when they return), should respond to reasonable requests for information and keep the Council informed of intended return dates and requests for extensions.
  - (g) Unless the Councillor taking leave is removed from their post at an Annual Meeting whilst on leave, or unless their Party loses control of the Council during their leave period, they shall return after their leave period to the same post, or an alternative post with equivalent status and remuneration.
  - (h) If a Councillor decides not to return at the end of their leave, they must notify the Council immediately (allowances will cease from the effective resignation date). If an election is held during the leave period and they are not re-elected, or do not stand for re-election, the Basic Allowance (and any Special Responsibility Allowance) will cease from the Monday after the election date when they would technically leave office.
11. The relevant Councillors will receive their Basic Allowance in full throughout the agreed period of leave.
12. Councillors entitled to a Special Responsibility Allowance (SRA) will continue to receive this in full subject to:
  - (a) Where a replacement is appointed to cover the period of leave, that person will receive an SRA on a pro rata basis for the period of the temporary appointment;

- (b) The payment of SRA's (to the primary SRA holder or replacement), shall continue for six months, until the date of the next Annual Council Meeting or the date when the Councillor is up for election (whichever is the earliest);
- (c) At that point, the position will be reviewed, and will be subject to a possible extension for a further six-month period; and
- (d) Should another Councillor appointed to replace the Councillor on leave already hold an SRA position, the ordinary rules relating to one SRA payment apply.

### **Travelling Allowances and Subsistence Allowances**

13. Travelling and subsistence allowances will be paid in accordance with the scales of allowance set out in Schedule 1 to this scheme in connection with or relating to the Approved Duties set out in Schedule 2. The start point for a Councillor claiming travel to attend a meeting must usually be within the administrative boundary of Mid Devon.

### **Payments**

14. (a) Payments of the Basic and Special Responsibility Allowances will be made (subject to sub-paragraph (b)), in twelve monthly instalments – one twelfth of the amount specified in this scheme will be paid on the 22<sup>nd</sup> day of each month.
- (b) Where a payment of one twelfth of the amount specified in this scheme in respect of a Basic Allowance or a Special Responsibility Allowance would result in the Councillor receiving more than the amount to which they are entitled, the payment will be adjusted to ensure that no more is paid than the amount to which the Councillor is entitled.

### **Claims**

15. Claims for the payment of Carer's Allowance and Travelling and Subsistence Allowances must be made by the person to whom they are payable within two months of the date on which an entitlement to such allowance arises. Such claims must be evidenced by relevant receipts.

### **Pensions**

16. None of the allowances contained within this scheme are eligible for inclusion within the Local Government Pension Scheme.

### **Tax and Benefits**

#### **17. Income Tax**

- (a) Basic, Special Responsibility and Carers Allowances are subject to Income Tax as they are payments made in respect of the duties of an office.
- (b) The HMRC is notified of the names and addresses of all Councillors who claim taxable allowances. Tax is deducted at basic rate until the HMRC notifies the Council of the appropriate tax code for each Councillor.
- (c) Some expenses incurred by Councillors in the course of their Council duties may be deductible against tax. Any Councillor who believes that some of their expenses as a Councillor may be tax deductible should seek appropriate tax advice.

#### **18. National Insurance Contributions**

- (a) Basic, Special Responsibility and Carers Allowance payments will attract National Insurance (NI) Contributions at levels that vary depending on the total earnings of Councillors.

- (b) Some Councillors may not be liable to any NI Contributions on Allowances if they are over the state retirement age; in accordance with prevailing legislation. See the Government website for more information. <https://www.gov.uk/tax-national-insurance-after-state-pension-age>
- (c) Some Councillors - married women or widows who have elected to pay reduced rate NI Contributions - may also need to have the NI Contributions on Allowances calculated at a reduced rate.
- (d) Councillors who are self-employed may also be subject to different levels of NI Contributions.
- (e) Councillors who believe that they fall into any of the above categories should contact the Corporate Manager for Finance who will seek further information to assist with the query. Councillors should also obtain the appropriate certificates from the Department for Work and Pensions (DWP).

### **Chairman's Civic Budget**

19. The Chairman of the Council is allocated a small budget for civic functions, not to exceed £2,000 per annum and to be agreed each year. Payments with regard to his or her Civic role should be paid retrospectively and only on production of a receipt/s

### **SCHEDULE 1**

With effect from 1<sup>st</sup> April 2023, the following are specified as Special Responsibilities in respect of which Special Responsibility Allowances are payable, and the amounts of those Allowances:

Leader of the Council	£16863
Deputy Leader of the Council	£8431
Cabinet Member	£7026
Chairman of Scrutiny Committee	£7026
Chairmen of Policy Development Groups	£4216
Chairman of Audit Committee	£4216
Chairman of the Planning Committee	£7026
Chairman of the Licensing/Regulatory Committee	£1405
Chairman of the Standards Committee	£1405
Chairman of the Council	£2810

With effect from 1<sup>st</sup> April 2021\*, the following amounts are specified as the amounts of allowance payable in respect of travelling and subsistence arising from those approved duties set out within this scheme:

- (a) Travelling Allowances:
  - 45p per mile for the first 10,000 miles
  - 25p per mile thereafter
  - 5p per mile per passenger carried (up to a max 4 passengers, payable to the driver)
  - 20p per mile for push bikes
  - 24p per mile for motorcycles
- (b) Subsistence Allowances
  - One meal (5 hour) ceiling      Upper limit £5
  - Two meal (10 hour) ceiling    Upper limit £10
  - Three meal (12 hour) ceiling   Upper limit £15
  - 24 hour ceiling                    Upper limit £20

All claims for subsistence must be accompanied by a receipt. The maximum allowance will only be paid where the cost of subsistence is equal to, or greater than, the maximum allowance.

Note: \*HMRC rates come into effect on the 1 April each year and therefore these amounts to be increased (or decreased) accordingly at that time.

## SCHEDULE 2

Description of Approved Duty	Carer's Allowance	Travel & Subsistence
1. Councillors attending meetings of Council, Cabinet, Policy Development Groups, Audit, Scrutiny, Standards and Regulatory Committees (includes Substitutes), whether members of that body or otherwise	YES	YES
2. Duly appointed Councillors attending meetings of bodies to which the Council makes appointments	YES	YES
3. (a) Any meeting authorised by the Council, Cabinet, Policy Development Groups, Audit, Scrutiny, Standards or Regulatory Committees to which Councillors of more than one Political Group have been duly (and specifically) appointed  (b) Non duly-appointed Councillors	YES  NO	YES  YES
4. A meeting of a Local Authority Association	YES	YES
5. Any conference or meeting of a body where the Council, Cabinet or a Committee have agreed to send the Councillor as a representative	YES	YES
6. (a) Any visits or inspections undertaken by Councillors, approved by the Council or any Cabinet, Policy Development Groups, Audit, Scrutiny, Standards or Regulatory Committees (includes Councillors who are members of the body, Committee, Group and substitutes)  (b) Non-Committee Members attending such visits or inspections by invitation of the Cabinet, Policy Development Group, Audit, Scrutiny, Standards and Regulatory Committees.  (c) Non-Committee Members attending uninvited	YES  YES  NO	YES  YES  YES

7.	Councillors attending as a member of a deputation approved by the Council, the Cabinet, Policy Development Group, Audit, Scrutiny, Standards or Regulatory Committees.	YES	YES
8.	Attendance by Chairman or Vice-Chairman of the Council, Cabinet, Policy Development Group, Audit, Scrutiny, Standards and Regulatory Committees at meetings with a Chief Officer where Council or Committee business is discussed	YES	YES
9.	Attendance by Chairman of the Council and Chairman of Committees acting in such capacity at meetings of Parish Councils	YES	YES
10.	For any particular duty undertaken by a Councillor for which express authority from time to time is given by the Council or in case of emergency by the Chairman or Vice-Chairman of the Council	NO	YES
11.	Civic Receptions and other social functions	NO	YES
12.	Councillors attending meetings of Parish Councils within their Wards, or as Ward Member at meetings at the specific request of a Parish Council	NO	YES
Notes:			
a. In all cases, the duties for which claims are made must have been approved prior to the event.			
b. Meetings (3 above) includes Working Groups, approved seminars, and Briefing meetings where more than one Political Group is invited			
c. Other Briefing meetings fall within (8) above.			

