

BRISTOL CITY COUNCIL

COUNCILLORS AND CO-OPTEEES

ALLOWANCES AND EXPENSES SCHEME

Approved at Full Council May 2014

(Note: Subsequent schemes have been brought before Full Council but not approved. This scheme applies until such time as Full Council approve an updated scheme)

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**These documents are in the process of being updated*

INTRODUCTION

1. Members' and co-optees allowances are governed by legislation -*The Local Authorities (Members' Allowances) (England) Regulations 2003*. This can be accessed on the city council's web site. Requests for copies can be made through Democratic Services x 22390.
2. Local authorities can only adopt allowance schemes after considering recommendations made by an independent panel. This current scheme was adopted by the full Council following consideration of the report of the Members' Remuneration Independent Review Panel June 2007. Copies of all the panel's reports (and the decisions taken by the full Council) can be accessed on www.bristol.gov.uk.
3. The current scheme was adopted by the full Council on 21 June **2011** for a period of four years, commencing April 2011.
4. The allowances scheme covers:
 - basic allowance (paid to all councillors);
 - special responsibility allowances (paid to some councillors);
 - travelling expenses
 - dependant carers allowances;
 - pensions (for councillors);
 - co-optees (and appointed member) allowances.
5. The principles (as appropriate) of the officers *Expenses, Benefits and Travel Policy* apply to councillors and co-optees. Copies of these documents can be inspected on the city council's intranet.
6. In accordance with the regulations, at the end of a financial year, details of **all** allowances paid and claimed (travel and dependant carers) by councillors and co-optees, for the preceding year, will be published at www.bristol.gov.uk.
7. In accordance with the provisions of the 2003 regulations (para 4 (3), if a councillor is suspended or partially suspended the part of the basic allowance and special responsibility allowance payable may be withheld.

BASIC ALLOWANCE (for councillors)

8. The same basic allowance is payable to each councillor. The allowance realistically remunerates councillors for time spent at meetings [*outside bodies, informal and briefings etc*], casework; i.e. all duties the public would expect a councillor to carry out. The allowance also covers the cost of travel within the city as well as incidental costs (such as the use of their homes).

CO-OPTEE ALLOWANCES

(for co-optees and appointed members)

9. All persons appointed (including statutory co-optees) to serve as co-optees or appointed members on scrutiny commissions and the Standards Committee and Audit Committee are entitled to receive a co-optees allowance. The allowance recognises time devoted by such persons in preparing, attending and participating at committees they have been appointed to serve on. The allowance is also intended to cover the cost of travel within the city.

Note: The allowance is **not** payable to co-optees who are employees of the city council.

SPECIAL RESPONSIBILITY ALLOWANCE (SRA)

10. Some councillors are entitled (over and above the basic allowance) to receive a special responsibility allowance in recognition of the **significant additional responsibilities** carried out over and above that remunerated as being a councillor (basic allowance).
11. Details of the current SRA scheme are set out in appendix **B**.
12. SRA payments are also made to Elected Members (that have been trained within the current municipal year) to sit on Appeals Committees when the following trigger points are reached;

Attendance at a training session and 2 appeal hearings - £150

Attendance at a training session and 5 appeal hearings - £300

Attendance at a training session and 7 appeal hearings - £400

Attendance at a training session and 10 appeal hearings - £550

Where additional trigger points of 12, 14, 16, 18 and 20 Appeals Committee meetings per year are reached, the agreed rate of £50 per meeting is applied.

PAYMENT AND CLAIMING OF ALLOWANCES

13. All allowances will be paid automatically on the last working day of each month (claims are not necessary), apart from payments for attendance at Appeal Committee Hearings which will be paid at the end of each municipal year and in November.
14. Allowances are treated as income and therefore subject to any tax, national insurance deductions and / or benefits relative to earnings. Detailed information regarding taxation etc. can be found in the officers *Expenses, Benefits and Travel Policy*.
15. A councillor or co-optee may, by notice in writing to the Strategic Director, Business Change, forego any part of his / her entitlement to an allowance.

16. Co-optees will be paid (*pro-rata*) following the return of the correct paperwork. Details of payments to Councillors (including those with a Special Responsibility Allowance) can be found in the *Statement of Arrangements for Payments to Members*, which can be found on the Councillors Allowances and Payments page of the Internet.
17. Claims for expenses (over and above the basic and special responsibility allowance) must be made by completing the *Councillor and Co-optee Expenses Claim Form for Travel and Dependant Care Allowance*. Copies of the forms can be obtained from Democratic Services or Members Support Offices, or via the Intranet.

TRAVELLING ALLOWANCES

Travel allowances

18. **The cost of travel within the city is covered by the councillors basic allowance and the co-optees allowance** (subject to the exception regarding the use of taxis by persons who have special needs - see para 27 below).
19. For the purposes of travel (outside of Bristol), set out below are specific details of those aspects of the above two officer policies which may affect councillors and co-optees.
20. Travel costs outside the city can only be claimed in respect of **approved duties**, which include:
 - meetings / conferences / visits approved by the executive or a committee of the council;
 - meetings of bodies to which the Outside Bodies Committee has nominated representatives.

General information relating to travel

21. The City Council's Green Initiative aims to promote greener, cleaner travel choices and reduce the reliance on the car.
22. Generally, tickets for public transport (bus, coach, rail, air etc) in respect of Councillors should be ordered through the appropriate Members Support Office (for Non-Executive Members) or the Assistant Mayor PAs (for Assistant Mayors) and from the Council's corporate travel services provider.
23. For journeys beyond "greater Bristol" (the boundary of the former County of Avon), the train should be used where possible.
25. For journeys in **excess of 120 miles**, councillors / co-optees will be reimbursed the cheapest means of transport regardless of which form of transport they used to undertake the journey.

25. **Bus / coach:**
The cost of tickets (subject to receipts) will be reimbursed.
26. **Rail:**
The cost of tickets (subject to receipts) will be reimbursed. The most economical class of travel must be used. This will normally be period return, although the use of day return or “savers” may be available at lower cost.
27. **Taxi:**
Special Needs - Use of Taxis within Bristol
Councillors / co-optees who cannot drive or access public transport (e.g. bus) on account of their impairment are entitled to use taxis for the purposes of carrying out their duties. This is a reasonable adjustment under the Disability Discrimination Act. Arrangements for taxis must be made via members’ support offices or democratic services and payment will be made by the city council via invoice.
Outside of Bristol
The cost of taxi fares (subject to receipts) will be reimbursed **subject to reasonable use.**
28. **Cycle:**
The appropriate Inland Revenue mileage allowance will be paid -see appendix **A** attached.
29. **Car:**
Subject to the conditions outlined above in respect of travel over 120 miles, councillors and co-optees may claim mileage rates for travel (in respect of approved duties) outside of Bristol. The rates are based on Inland Revenue rates, and are set out in appendix **A**.

Conferences

30. Costs of approved attendance, accommodation, subsistence and travel should be booked and invoiced to the city council.

Out of pocket expenses

31. Claims (for which it is not normally possible to obtain receipts) may be made in respect of reasonable out of pocket expenses during the course of an overnight stay. Examples of such expenses are parking meters (but not fines), taxis, tube fares, incidental costs of residential training courses reimbursed at the scale allowance and telephone calls from public call boxes. Claims must be limited to the actual amount of expense incurred and not claimed as a round sum allowance. All items should be itemised and described as fully as possible.

DEPENDANT CARE ALLOWANCE

32. Any councillor or co-optee who is responsible for the care of any

dependant person is eligible to be paid an additional allowance per dependant, per hour in respect of the performance of any approved duty (see appendix C). Dependant care allowance is also payable for travel time not exceeding 1 hour before, and 1 hour after, the performance of the approved duty.

It is necessary to provide receipts to enable this allowance to be paid.

PENSIONS

33.

The Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014 removes access to the pension scheme for Councillors and other elected office-holders from April 2014 and introduces transitional protection for members in the current Scheme for the term of office which members were serving on 1 April 2014.

INCOME TAX / NATIONAL INSURANCE / STATUTORY SICK PAY

Income Tax

34. Basic, special responsibility allowances and the co-optees allowances are classed as income and are subject to taxation. Recipients are expected to make returns to the *Inspector of Taxes* so that a correct tax code is provided to enable payments to be processed through the normal payroll procedures.
35. Councillors are reminded to keep their own records of expenses claims and reimbursements for income tax purposes.

National Insurance

36. Contributions for national insurance are payable whether or not the councillor has other employment or self-employment. There is, however, an annual maximum for people with more than one job and a councillor in this position may apply to their local contributions agency office for a Form CA27A. This should be sent to Deferment Services in the National Insurance Contributions Office who in turn can issue form CA2700. This will authorise an employer to deduct primary NICs at a rate of 2% on all earnings from the Earning Threshold (ET) for that tax year. A deferment certificate is only valid for the specified tax year and a new application is required for each subsequent year if the circumstances continue.
37. Some councillors may be exempt or liable to reduced rate contributions:
- a) married women and certain widows who have elected (or are treated as having elected) to contribute at the reduced rate;
 - b) men aged over 65 years and women aged over 61 on a rising

scale to age 65.

38. Councillors who come within these categories should apply to their local contributions agency office for a *Certificate of Exemption* or a *Certificate of Age Exemption*. When this certificate has been received it should be forwarded to the Strategic Director, Business Change. Unless these certificates are received the director has to deduct full Class 1 contributions.
39. National insurance contributions are assessed on a monthly basis. Allowances must be treated separately from any other income received from any other employment or business.

Benefits

40. Full details of the benefits which are receivable by contributors to the state pension scheme can be found in D.S.S. leaflet FB1 "*Family Benefits and Pensions*" which is a regularly revised outline guide to all national pensions and other social security benefits.

Statutory Sick Pay

41. Employers are responsible for paying statutory sick pay (SSP) to their employees for up to 28 weeks of sickness absence in a tax year, on behalf of the DFSSH.
42. For the purposes of this scheme councillors are generally classed as employees.
43. If you are sick for four days or more and are unable to attend council meetings you should contact payroll and ask for a self certification form.
44. A doctor's medical certificate must be supplied to payroll services for sickness absences which are for eight days and above in addition to the self certificate.
45. SSP may be payable to you as a councillor even if you are receiving SSP payments from another employer. Any payments made will be processed through the payroll system.
46. Some exclusions from SSP payments are:
 - a) an employee whose average basic and special responsibility allowances paid over the previous two months are less than the lower monthly earnings limit for National Insurance contribution liability. (As stated in appendix A this can only relate to councillors who forego their allowances);
 - b) an employee who has received certain state benefits in the previous eight weeks (this includes maternity benefit).

SUBMISSION OF CLAIMS

47. Claims forms may be obtained from the Members Services Offices or from Democratic Services. Alternatively it may be downloaded from the Members webpage on the Intranet.
48. City council payroll staff are not permitted to make out a councillors / co-optees claim but will be pleased to give assistance and advice. There is also an obligation on councillors / co-optees to complete the forms in accordance with statutory requirements which include **in particular the full description of approved duties.**

Resolving doubts about approved duty

49. Councillors are asked **not** to make claims for any duty or function where there may be doubts as to whether it is an *approved duty*. In the case of any difficulty of interpretation, councillors should refer to the Head Of Legal Services.

METHOD OF PAYMENT

50. Payments for councillors basic, special responsibility and cooptee allowances will be made automatically on the **last working day of each month** (no claims will be necessary).
51. Claims for all other allowances (except Appeals Committee) should be made within two months of the date on which the approved duty was carried out. Payments will be made monthly when claims are received.
52. Payment will be made by Credit Transfer - direct payment into the councillors' / co-optees' bank account / building society account. Payment will generally be credited to these accounts on the **last working day of each month**. A pay advice slip will be sent to each councillor/ co-optee.
53. Councillors / co-optees should inform payroll services of the bank or building society details including personal account number on the *method of pay* form which the payroll team will supply.

ICT EQUIPMENT AND TELEPHONY

54. All councillors are entitled to the following:
 - a personal computer installed in their home **or** a laptop with a docking station and a black and white/mono printer
 - a Council centrex phone line installed in their home **and/or** a mobile device - telephone or a Blackberry
 - Council broadband **or** an allowance of up to £15 per month for using their private broadband for Council business. This is managed through a Use of Home Broadband Protocol.

STATIONERY

55. Councillors basic stationery needs are met. This includes pens, paper/pads, business cards, printer cartridges etc and these are supplied via their Group Office.

FUTURE CHANGES

56. The basic councillors, special responsibility and co-optees allowances will be automatically increased (w.e.f. 1 April) in line with any officer pay increases, and will be rounded up / down (for the purposes of monthly payments to £0.00, £0.25, £0.50, £0.75).

ASSISTANCE / FURTHER INFORMATION

If you have any queries please contact:

for Payroll issues	Mrs Lynne Golbourne x 21681
Co-optees:	Democratic Services x 23740
Councillors	Relevant Group Office

This document is in the process of being updated. If you have any queries please contact Democratic Services on 0117 9222483 or democratic.services@bristol.gov.uk.

Appendix B

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DEPENDANT CARERS' ALLOWANCE/ TRAVEL

Claims can be made for these allowances in respect of the following
(*extract from the Local Authorities (Members' Allowances) (England) Regulations 2003*):

- (a) the attendance at a meeting of the authority or of any committee or sub-committee of the authority, or of any other body to which the authority makes appointments or nominations, or of any committee or sub-committee of such a body;
- (b) the attendance at any other meeting, the holding of which is authorised by the authority, or a committee or sub-committee of the authority, or a joint committee of the authority and at least one other local authority within the meaning of section 270(1) of the Local Government Act 1972, or a sub-committee of such a joint committee, provided that:
 - (i) where the authority is divided into two or more political groups it is a meeting to which members of at least two groups have been invited;
 - or
 - (ii) if the authority is not so divided, it is a meeting to which at least two members of the authority have been invited;
- (c) the attendance at a meeting of any association of authorities of which the authority is a member;
- (d) the attendance at a meeting of the executive or a meeting of any of its committees, where the authority is operating executive arrangements;
- (e) the performance of any duty in pursuance of any standing order made under section 135 of the Local Government Act 1972 requiring a member or members to be present while tender documents are opened;
- (f) the performance of any duty in connections with the discharge of any function of the authority conferred by or under any enactment and empowering or requiring the authority to inspect or authorise the inspection of premises;
- (g) the performance of any duty in connection with arrangements made by the authority for the attendance of pupils at any school approved for the purposes of section 342 of the Education Act 1996 (approval of non-maintained special schools); and
- (h) the carrying out of any other duty approved by the authority , or any duty of a class so approved, for the purpose of , or in connection with , the discharge of the functions of the authority or any of its committees or sub-committees.