

SWAFFHAM Town Council**MEMBERS' ALLOWANCE POLICY****GENERAL**

1. It is the policy of Swaffham Town Council to pay its elected members a basic annual allowance under the powers of the Local Authorities (Members Allowance) (England) Regulations 2003 as Amended.
2. The Town Council has considered (in the absence of a Breckland Council policy) the recommendation of South Norfolk District Council Local Remuneration Panel and has adopted the suggested allowance for Councillors serving on a 'Medium and Large Council' (where the electorate exceeds 1000 persons) of approximately 3% of the District Council basic allowance (applied in the Breckland District).

BASIC ALLOWANCE

3. A basic allowance of (~~£100.00/£138.00~~ £103.00 in 2018-19 and £105.00 in 2019-20) per annum will automatically be paid to all members of the authority, it appears, at the meeting of the Council held in March of each municipal year. Full payment will only be made to those Members who have served a full year with the authority. Pro-rata payments will be made for part service. The basic allowance is deemed to include incidental expenses such as telephone, postage, stationery, heating, lighting, etc. No form of expenses claim is required from the councillor.
4. A basic allowance paid to councillors counts as earning of an office and is therefore taxable (and subject to Class 1 National Insurance contributions although the level of allowances is unlikely to be high enough to give rise to a liability.)
5. A Town Councillor in receipt of the basic allowance will need to be added to the council's PAYE scheme, given a tax code and reported as a starter under Real Time Information.
6. Town Councillors can claim a tax deduction for expenditure incurred 'wholly, exclusively and necessarily' in the performance of their duties as councillors. This would include stationery, postage and the cost of phone calls (but not any part of line rental) but not expenditure related to their personal circumstances such as childcare costs.

TOWN MAYOR'S (or Chairman's) ALLOWANCE

7. Due to the significant additional responsibilities of the councillor holding the post of Town Mayor, an additional allowance will continue to be made available to the Town Mayor from the meeting at which the election to office takes place. It is recommended that any amount of the Town Mayor's allowance remaining unallocated at the end of the term of office can be donated to a Local Charity of the Town Mayor's choice. The purpose of this allowance is to provide for the cost of corporate entertainment, events, gifts and prizes, cost of dry cleaning, attending civic functions and receptions within and outside the parish to be claimed through the office with receipts. The annual budget will be (~~£1,500-£1,575~~ in 2018-19 and £1,600 in 2019-20) (to include events such as the Mayor's Reception (~~£1,040-£1090~~ in 2018-19 and £1,100 in 2019-20) and Civic Service (~~£460~~ £485 in 2018-19 and £500 in 2019-20) if required).
8. The current allowance paid for the Town Mayor is (~~£1,140-£1,200~~ in 2018-19 and £1,224 in 2019-20) per annum and no form of claim is required from the Mayor. Travelling and other subsistence is not included and should be claimed in line with the Council's 'Members' and Staff Expenses Policy'.

9. The Town Mayor's/Chairman's allowance paid under section 15(5) Local Government Act 1972 will also be taxable if it is paid as a round sum allowance but not if it reimburses actual deductible expenditure by producing receipts to the Town Clerk.

WITH-HOLDING ALLOWANCES

10. In certain circumstances, including consistent absence from meetings, the Council will use its powers to withhold or recover allowances from members. Councillor's attendance at meetings to be monitored and reported to the Personnel Committee, with a policy developed to determine criteria.

RENUNCIATION

11. A councillor may forego all or part of his/her allowances under this scheme by giving written notice to that effect to the Town Clerk.

REVIEW

12. The Members' Basic Allowance and Town Mayor's Allowance will be reviewed annually, prior to the setting of the budget for the forthcoming financial year and in accordance with South Norfolk's Remuneration Panel recommendations (in the absence of a Breckland Council Policy which would take precedence).

APPENDIX 1

MOTOR MILEAGE RATES

Vehicle	Rate per mile
Motorcar	65 pence (N.B. Over 45p per mile is taxable)
Passenger	5 pence
Motorcycle	24 pence
Bicycle	20 pence

TRAIN, TAXI & PARKING

All train and taxi fares can be reimbursed at cost, subsequent to receipts being produced to the Town Clerk. Similarly Car Parking fees can be reimbursed at cost in order to best achieve the cheapest mode of transport.

N.B. The Council are only duty bound to reimburse the cost of the cheapest mode of transport, if subsequent comparisons are made. If a more expensive option is taken, then a contribution towards the cost can be made up to the amount of the cheaper option available, providing receipts are produced to the Town Clerk.

SUBSIDENCE

The maximum subsidence expenses that will be reimbursed are the lower of actual cost of the following:

Breakfast allowance [more than 4 hours away from normal place of residence when the journey commences before 7.30am].
£6.88

Lunch allowance [more than 4 hours away from normal place of residence including lunchtime between 12 & 2pm].
£9.50

Evening meal allowance [more than 4 hours away from normal place of residence ending after 7pm]
£11.77