

Draft Somerset Council Scheme of Members' Allowances – 2023/24

1. INTRODUCTION

1.1 The Council's Scheme provides for payment of:

- a Basic Allowance (BA), a flat rate payable to each Councillor;
- a Special Responsibility Allowance (SRA) for Members undertaking "special responsibilities", as defined by the Council;
- a Carer's Allowance (CA) to reimburse expenditure incurred by Members (a) in providing child care arrangements and (b) on professional care for elderly, sick or dependent relatives to enable them to undertake approved duties; and
- Travel Allowances and Subsistence Allowances for Members undertaking 'approved duties'.

2. GENERAL POINTS

2.1 The term "Member" in these notes means a Somerset Council Councillor.

2.2 Members have the option of not claiming all or part of an allowance. The Finance Director must be notified in writing if a Member wishes to pursue this option.

2.3.1 Where the Member's term of office or appointment to a post qualifying for SRA begins or ends during the financial year, he/she is entitled to the appropriate proportion of the annual payment.

2.4 In the case of a Council election year, all positions / posts held by Members on the Council (including posts qualifying for SRA) remain valid until the day of the Annual Meeting of the Council (the first meeting of the new Council following the election) and therefore Members holding those posts will continue to receive allowances. This is until a replacement is appointed, unless the post-holder ceases to be a Member of the Council in which case any appointment is invalid from that point and any associated allowance payment will cease.

2.5 All enquiries relating to members allowances should be made to the Democratic Services team on 01823 357628 or by emailing DemocraticServicesTeam@somerset.gov.uk

3. BASIC ALLOWANCE (BA)

- 3.1 A BA of £15,500 per annum has been approved for 2023/24 and will be paid to all Members in monthly instalments.
- 3.2 Definition of BA: BA recompenses Members for time devoted to their work as a councillor, and is intended to cover:-
- constituency and community duties, including use of the Members home;
 - dealing with correspondence; - single Member duties;
 - attendance at single party/political meetings;
 - attendance at formal meetings of the Council (including travelling time to and from meetings);
 - attendance at seminars, conferences and training sessions;
 - attendance on 'outside bodies' as a Council representative; and
 - other incidental costs, for which no other specific provision is made.
- 3.3 The annual sum for 2023/2024 is based on comparator data from comparable unitary authorities, with a Basic Allowance of £15,500.

4. SPECIAL RESPONSIBILITY ALLOWANCE (SRA)

- 4.1 **SRA** is:
- paid to Members who are elected or appointed to positions of special responsibility on the Council
 - allocated on the basis of degree of responsibility and upon a perceived call on Members time, as agreed by the Council;
 - paid in addition to the BA which the Member continues to receive; and
 - paid in monthly instalments for as long as the Member has the responsibility.
- 4.2 **SRA** payments cover:-
- individual and collective decision-making and service responsibilities of Executive Members
 - policy review and development activity
 - meetings with Officers;
 - attendance at County Hall and other Council premises to undertake official Council business;
 - meetings with fellow Chair's or decision-makers and other single party meetings;
 - dealing with correspondence;
 - visits directly connected to the performance of an SRA duty e.g.
 - headteacher interviews

- . official openings
 - . familiarisation / fact findings visits;
 - press meetings;
 - any other official Council business carried out by the Member in the role.
- 4.3 The Council has adopted multiples of the BA as the base for the calculation of the SRA bandings contained within this Scheme. The top banding of SRA which applies to the post of Leader of Council reflects the importance and responsibility of this role. The Leader's Allowance is based on a multiple of 2.5 x the BA.
- 4.4 Other SRAs are banded below the Leader's Allowance reflecting levels of responsibility associated with those specific roles.
- 4.5 A full list of the posts approved for SRAs is attached at Appendix 1. This Appendix sets out the bandings and payments for 2023 – 2024.
- 4.6 The number of Opposition Spokespersons receiving SRAs shall total no more than the number of Executive Members receiving SRAs at that time. The maximum number of Executive Members who can receive SRA is 10 – in accordance with the legislation which prescribes a maximum of 10 members for a local authority 'executive'.
- 4.7 An individual Member may only receive one SRA at any one time.

5. PARENTAL LEAVE AND CARERS ALLOWANCE (CA)

5.1 Parental leave

5.2 Parental Leave refers to the period of absence taken by an elected Member following the birth or adoption of a child.

a) Members are entitled to up to 52 weeks Maternity/Adoption leave and must notify their intention and the date on which the leave will commence in the same way as paid employees

b) The Council will ensure that Members on Parental Leave are aware of the requirements under section 85 of the Local Government Act 1972 to attend at least one meeting in any six-month period, and are aware of which meetings are qualifying meetings and the process by which they may apply for dispensation, following which the Council may exercise its right to waive expulsion if non-presence relates to Parental

Appendix 2

Leave being a reason approved by the authority before the expiry of the six-month period

c) Absences from Council meetings during any period of Parental Leave will be noted as such, rather than being attributed to general absence

d) During Parental Leave Members will continue to receive the Basic Allowance without deduction but any Special Responsibility Allowance will be reduced over time, as follows:-

i) for the first 6 weeks, 90% of the normal SRA will be paid;

ii) for weeks 7 to 18, 50%; and

iii) for weeks 19 to 52, 0%.

e) Where Councillors have made Shared Parental Leave arrangements, the Council will make every effort to replicate such arrangements in terms of leave from the Council

f) The Council will facilitate any arrangements made by relevant Members which allow for the case work of a Member on Parental Leave to be completed by a Ward/Division colleague or another Member of the relevant Council Group.

g) The Council will ensure that Members have access to adequate IT provision to allow them to work from home while on Parental Leave and upon returning to their role, and will explain, at the start of the Paternity Leave, the "staying in touch" arrangements put in place for that Member.

h) The Council will facilitate any arrangements made by relevant Members which allow for the case work of a Member on Parental Leave to be completed by a Ward/Division colleague or another Member of the relevant Council Group.

5.3 Where another Member takes on the Special Responsibilities of a Member on Parental Leave, that Member will receive the full SRA in accordance with the Council's usual policies.

5.4 Members shall be entitled to take 2 weeks Paternity Leave if they are the biological father or nominated carer of their partner/spouse following the birth of their child(ren). During this period Members will continue to receive their basic allowance and any special responsibility allowances without deduction.

5.5 **Carers' Allowance**

5.6 The Scheme provides for the payment (by way of reimbursement) of expenditure incurred by Members

(a) in arranging child-care and

(b) on professional care for elderly, sick or dependant relatives to enable them to undertake approved duties. [Please note that these payments are not covered by any special exemptions for taxation purposes. They are treated as emoluments (remuneration) of the 'office' and are taxed accordingly].

5.7 Expenditure on child care is reimbursed in accordance with the following requirements:-

a) Payments are restricted to registered childminders (other than a close relation) and other statutory approved child care providers who are not related to the Member;

b) Payments are restricted to the care of children up to their 14th birthday who normally reside with the Member; and

c) No payments are made in respect of the care of children of compulsory school age during school hours except where the child is absent from school due to illness.

5.8 **Care of dependants**

5.9 The reimbursement of expenditure on professional care for an elderly, sick or disabled dependant, including children with complex needs (of any age), normally residing with the Member, to undertake approved duties, is subject to payment being restricted to agencies or persons qualified to provide the care, other than close relations.

5.10 **General Conditions**

5.11 The following conditions apply to both child care and care of dependants:-

a) Payments are made on the basis of the reimbursement of actual expenditure incurred up to a maximum of three times the prevailing national living wage hourly rate for someone aged 25 or over;

b) Members must support their claims with receipts showing they have incurred expenditure in accordance with the scheme;

c) Qualifying meetings be restricted to those defined as an “approved duty” in Appendix 3 to the Scheme of Members’ Allowances; and

d) That neither the Member nor the person being cared for receives and allowance for care from any other source

6. TRAVEL ALLOWANCE (TA)

6.1 TA:

- can only be claimed for an approved duty, or for any duty covered by a special responsibility payment and for ‘normal allowable journeys’.
- is claimed monthly on the Members claim form (except for ‘low claimers’ see para 9.1 below) and receipts, including fuel VAT receipts, should be submitted to support expenditure.
- is payable at the rates shown in **Appendix 2**.

6.2 List of ‘Approved Duties’

The list of approved duties is set out in **Appendix 3**.

6.3 Definition of ‘normal allowable journey’

The **normal allowable journey** (for which mileage can be reimbursed) is from a member’s home to council offices and then back again. ‘Council offices’ will often be County Hall but could relate to any building where a member is undertaking an ‘approved duty’ under the Scheme, including, for example, attending a parish meeting.

The mileage that members can claim for is the **actual additional mileage** as a result of council business that the member incurs on any journey. The **maximum** the member can claim for is the normal allowable journey mileage.

6.4 TA - additional information

- Train Fares are reimbursed at 2nd Class rate.

NB - Members who are aged over 60 and who regularly use the train for Council business may reclaim the cost of a Senior Rail Card.

- The car mileage rate may be claimed for any journey, providing the following criteria can both be met:

Appendix 2

- travel by car represented the best option in order to undertake the approved duty
- travel by car could be justified on cost grounds

In all other cases, payment will be made at the public transport rate.

- Wherever possible all claims should be supported by a valid VAT receipt. Fuel receipts submitted should pre-date the first date claimed for on the relevant claim form. It is also acceptable for a single fuel receipt to cover more than one month's claim as long as the value of the receipt is equivalent to expenditure of at least 10p per mile claimed.
- If a VAT fuel receipt is not provided in support of mileage then the level of reimbursement will be at a lower rate.
- A cycle allowance is payable to Members who use a bicycle to attend an approved duty.
- It is essential that Members minimise the need for travel wherever possible by combining trips, sharing transport, undertaking business by 'phone, including by conference calls or by email.
- A Member who is claiming mileage should always bear in mind the need to be able to demonstrate that the journey was wholly and necessarily in relation to his/her role as a Member.
- Additional payments of 5p per person per mile are payable for passengers carried. This payment is only claimable for a passenger who would have been entitled to submit their own claim to the Council. It is not payable for passengers who are members of the public or could make claims from another organisation.
- Reimbursement of taxi fares may be made in exceptional circumstances. A receipt must be provided.
- Reimbursement may be claimed for expenditure on tolls, ferries, parking fees etc. A receipt should be provided, if available.

7. SUBSISTENCE ALLOWANCES (SA)

7.1 SA is

- paid at the same rates as those paid for Officers;
- claimable for any approved duty exceeding 4 hours which spans the agreed meal time periods (specified in **Appendix 2**);
- claimable for the actual cost of the meal or the overnight expenses up to the maximum allowed;
- claimed monthly via the Members claim form; receipts should be submitted to support expenditure;
- only claimable for meals or overnight expenses for approved duties / SRA duties undertaken **outside** Somerset;
- not claimable if a meal is provided by a host free of charge;
- only claimable for a members own meal. There is no provision in the scheme for reimbursing claims for hospitality for other people;
- reimbursed at the rates shown in **Appendix 2**.

8. NON CLAIMABLE DUTIES

8.1 For the avoidance of doubt, the following duties are not approved for the purpose of claiming Travel Allowances and Subsistence Allowances:-

- single Member duties except where the Scheme provides otherwise
- attendance at single party meetings e.g. group meetings, except where the Scheme provides otherwise
- constituency meetings and duties.
- duties relating to outside organisations that are not Board, committee, subcommittee or working group meetings. e.g. book launches, openings etc.
- attendance at party political conferences
- social functions including religious meetings / church services
- acting as governors of primary or secondary schools; and
- where an outside body to which the member has been appointed itself pays members expenses.
- where the member attends an outside body but in circumstances where they have not been appointed as an official representative of the Council, i.e. appointed either by the Council or the Leader of the Council.

9. CLAIMS

9.1 How to Claim

- BA and SRA are paid automatically after completion of initial details.
- CA, SA and TA must be claimed on the Members' Electronic Claim Form for allowances.
- Claims must be submitted monthly to the authorising officer by 8th of the month in order to meet payroll deadlines.
- All claims and fixed entitlements are paid together on the last working day of that month.
- Late claims will result in late payment unless notification is given in advance. Claims older than 2 months will be referred for approval to pay to the Finance Director, in consultation with the Leader and appropriate Executive Member, and payment may be delayed or refused unless there is good cause for the lateness. Claims older than 3 months will not be reimbursed.
- A master copy of members electronic claim forms can be obtained from the Democratic Services team by phoning 01823 357628, or emailing DemocraticServicesTeam@somerset.gov.uk
- Allowances must not be claimed where the member is entitled to receive payment from another body.
- To cater for changes in circumstances that occur during the year and to ensure that no individual cases of exceptional hardship are experienced, the Director, in consultation with the appropriate Executive Member, can temporarily agree SRAs for individual Members as considered necessary. Note: The exception to the requirement to submit monthly claims relates to low claimers. 'Low claimers' have the option of only having to submit claims once every three months. The following rules apply to 'low claimers':
 - Low claimers are defined as members submitting claims under a likely value of £100 over the 3 month period. If a member thinks that they are likely to fall into this category they should inform the Democratic Services team.
 - Low claimers are now only required to submit 1 claim for every 3 months, 4 in total for the year **BUT** all claims for a particular financial year must be submitted by the end of that financial year.
 - Any claims over 3 months old will be rejected.

9.2 **Payment of Claims**

- Payments are made through the council's computerised salaries and wages system to assist with the deduction of income tax and national insurance.
- An advice slip is provided giving details of allowances paid, an email address must be provided to enable this to be electronically sent.
- Payment will be made direct to a bank or building society account.

9.3 **Tax and National Insurance (NI)**

- BA, SRAs and CA are taxable and are subject to national insurance.
- Members should complete the Tax Details declaration on the Council's Personal Information form which will be completed to enable payroll records to be set up. Alternatively, a recent P45. If available can be supplied. Once the payroll record is set up, HMRC will provide the Council with tax code changes automatically.
- Details of meals paid for are given to HMRC who may adjust individual personal tax codes as a result.
- Mileage rates are in accordance with limits set within the HMRC's Fixed Profit Scheme.
- The Council's HR Admin and Payroll team will automatically cease the deduction of employees NI, if a Member is of State Pension Age
- Married women, who have remained in the same marriage, who opted into the reduced rate NI scheme prior to April 1977 may be entitled to pay reduced rate NI. The exemption card should be provided to the Council.
- For further information please contact the Democratic Services team on 01823 357628.

9.4 **Members Allowances and Benefits**

Members who receive Universal Credits or any other benefits should note that the allowances received for their role as a member are likely to be taken into account when calculating any benefits due. Members are advised to contact the relevant Benefits office.

9.5 **Sickness absence and Statutory Sick Pay (SSP)**

Members who are unwell and unable to attend scheduled meetings should advise Democratic Services of the first and last day of their sickness. This will be notified to HR Admin and Payroll. If the absence exceeds 3 days, and earnings have met the required national insurance threshold, SSP will be paid. Please note that Members who receive a monthly allowance will not receive SSP on top of this allowance, instead it will be offset against the normal payment.

9.6 **Statutory Maternity Pay (SMP), Maternity Allowance, Paternity Pay (PP), Adoption Pay and Shared Parental Pay (SPP) and Leave Entitlements**

Members are entitled to claim statutory payments for family absence if they meet the required statutory criteria. Time off will also apply. Members not entitled to SMP may be entitled to maternity allowance. This is a benefit and is claimed via MA1 claim form that can be found on the .GOV website. Members wishing to claim statutory payments and leave for maternity, paternity or shared parental absence should advise Governance Services who will ensure that HR Admin and Payroll notify the member of their entitlements and the requirements of the allowance being claimed.

9.7 **Backdating of Allowances**

Where there is an amendment made to the Scheme of Allowances, that amendment may be applied retrospectively by the Council to the beginning of the financial year.

Where a Member takes on duties entitling them to a different level of allowances, the new entitlement may be applied retrospectively to the date the changes were effective from.

10. **CO-OPTED MEMBERS**

Co-opted Members to Somerset Council Committees and/or Partnership Boards are entitled to be paid an allowance and reasonable expenses, and that the allowance has been set at £1,000 a year for the current year.

All co-opted members may claim travel and subsistence for approved duties at the same rate as elected Members, as may non-elected representatives appointed to outside bodies by the Council.

A Financial Loss allowance (FLA) may be paid to co-opted members (and to nonelected representatives appointed to outside bodies) for loss of earnings and expenses incurred by them in the performance of any approved duty. Such loss of earnings would normally be supported by a certificate supplied by the employer or such other evidence as to enable the loss of earnings to be determined

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APPENDIX 1 Scheme of Allowances

Member Role	Rate of SRA from 1/4/23 (BA £15,500)		
	Band	Multiplier £	Total £
Council Leader	1	2.5	31,000
Deputy Leader	2	1.5	23,250
Lead Member	3	1.3	20,150
Opposition Leader (Conservative)	4	1.0	15,500
Chair of Council	4	1.0	15,500
Chair of Strategic Planning Committee	5	0.5	7,750
Chair of Planning Sub- Committee North	5	0.5	7,750
Chair of Planning Sub- Committee East	5	0.5	7,750
Chair of Planning Sub- Committee South	5	0.5	7,750
Chair of Planning Sub- Committee West	5	0.5	7,750
Chair of Licensing & Regulatory Committee	5	0.5	7,750
Chair Constitution & Governance Committee	5	0.5	7,750
Chair of Audit Committee	5	0.5	7,750
Chair of Scrutiny for Policies, Adults & Health Committee	5	0.5	7,750
Chair of Scrutiny for Policies, Children and Families Committee	5	0.5	7,750
Chair of Scrutiny for Policies, Environment Committee	5	0.5	7,750
Chair of Scrutiny for Policies, Place Committee	5	0.5	7,750

Appendix 2

Chair of Scrutiny for Policies and Communities Committee	5	0.5	7,750
Chair of Pensions Committee	6	0.25	3,875
Chair of Standards Committee	6	0.25	3,875
Chair of Pension Fund	6	0.25	3,875
Vice-Chair of Council	6	0.25	3,875
Associate Lead Member	6	0.25	3,875
Vice-Chair of Constitution & Governance Committee	6	0.25	3,875
Vice-Chair Strategic Planning Committee	6	0.25	3,875
Vice-Chair Licensing & Regulatory Committee	6	0.25	3,875
Vice-Chair Audit Committee	6	0.25	3,875
Vice-Chair of Scrutiny for Policies, Adults & Health Committee	6	0.25	3,875
Vice-Chair of Scrutiny for Policies, Children and Families Committee	6	0.25	3,875
Vice-Chair of Scrutiny for Policies, Environment Committee	6	0.25	3,875
Vice-Chair of Scrutiny for Policies, Place Committee	6	0.25	3,875
Vice-Chair of Scrutiny for Policies and Communities Committee	6	0.25	3,875
Vice-Chair of Planning Sub-Committee North	6	0.25	3,875
Vice-Chair of Planning Sub-Committee East	6	0.25	3,875
Vice-Chair of Planning Sub-Committee South	6	0.25	3,875
Vice-Chair of Planning Sub-Committee West	6	0.25	3,875

Appendix 2

Opposition Group Spokespersons Deputy Leader (Conservative)	6	0.25	3,875
Group Leader Labour	6	0.25	3,875
Group Leader Independent	6	0.25	3,875
Group Leader Green	6	0.25	3,875

Co-opted member allowance £1,000

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SUMMARY OF RATES OF ALLOWANCES FOR MEMBERS

1	TRAVELLING ALLOWANCE	Pence per mile
	Mileage rate up to 10,000 miles	45.00
	Over 10,000 miles	25.00
	Passenger supplement (5p per person per mile)	
	Motor Cycle	24.00
	Bicycle Allowance	20.00
2	SUBSISTENCE ALLOWANCE	
	<ul style="list-style-type: none"> • Breakfast allowance (more than 4 hours away from the normal place of residence before 11 am) – up to a maximum of £9.01; • Lunch allowance (more than 4 hours away from normal place of residence, including the lunchtime period between 12 noon and 2 pm) – up to a maximum of £12.40; • Tea allowance (more than 4 hours away from normal place of residence, including the period 3 pm to 6 pm) – up to a maximum of £4.82; • Evening meal allowance (more than 4 hours away from the normal place of residence, ending after 7 pm) – up to a maximum of £15.36. 	
	<p>These payments only apply to duties undertaken outside of Somerset. Subsistence cannot be claimed for duties undertaken in Somerset.</p>	
3	OVERNIGHT ABSENCE	£
	maximum	144.45
		162.91 (within London)
4	CO-OPTED MEMBERS FINANCIAL LOSS	£
	(evidence based)	
	up to 4 hours	27.65
	over 4 hours	55.31

LIST OF APPROVED DUTIES

1. Attendance:-
 - a) at formal meetings of the Council including Committees, the Executive, Committees, and Sub-Committees, and any other authorised meeting of these bodies or organised by these bodies
 - b) at ad-hoc formally constituted Working Groups / Panels (e.g. scrutiny task and finish groups), where named members of the body or formally invited to participate.
 - c) at County Hall or other Council establishment for a meeting with either a member in receipt of an SRA or an Officer for the purpose of discussing matters relating to Council business in which it is reasonable to expect the member to have an interest.
 - d) as the Council's named representative on bodies to which the Council makes appointments except where the body itself pays allowances to the Council's representative. The approval relates to meetings of the body itself, its standing committees / sub-committees but not to other activities of the body.
 - e) at a meeting of any body that the Council is required to, or has agreed to, provide Council attendance at, acting as the Council's nominee or representative.
 - f) at local briefing meetings at the invitation of an Officer of the Council provided that the members of at least two political groups have been invited.
 - g) at a formal meeting of a District or Parish Council – where not a member of that Council:-
 - where formally invited to attend or where the Member has a specific interest in any/ all of the business on the agenda
 - h) at conferences where the Council has agreed to meet the conference fees or where the Member agrees to meet the conference fees
 - i) at Member induction, learning and development events / sessions organised by the Council
 - j) at up to 12 single party officer briefing / training events per annum
 - k) at open days, sports days and similar events at Council establishments by formal or official invitation where the Member is performing a specific function.
 - l) Attendance at any civic or ceremonial event at the specific invitation of the Chair of Council, the Lord Lieutenant or High Sheriff.
2. Duties authorised by Council or Leader of the Council, including briefing meetings, site visits, meetings with outside bodies or individuals, tours of inspection, and general information visits, visits to Council premises.

Appendix 2

3. Duties carried out arising out of a Member holding an office:-
 - a) to which a SRA applies or such a duty carried out by their nominee,
 - b) as a named Member Champion, including attendance at County Hall or other Council establishments for any purpose which he/she considers necessary.
4. The undertaking of any duty associated with the Council where invited by or on behalf of the Scrutiny Committee.
5. Any duty for which express authority is given by the Chief Executive in the event of an emergency.
6. Any other attendance for which prior approval has been given by the Service Director for Finance & Property after consultation with the Executive Member for Resources.

Note 1:

The term 'Council' covers Council, Committee, Sub-Committee and Executive business unless otherwise indicated.

Note 2:

A duty cannot be approved, in retrospect, for the purpose of paying allowances