

Part 6 - Members' Allowances Scheme

Members' Allowances and Subsistence

This section explains the Councillors' Allowances Scheme adopted by the Borough Council effective from 1 April 2026 to 31 March 2027.

1. ALLOWANCES PAYABLE TO COUNCILLORS

Note: A person may forego all or part of any allowances to which they are entitled. To do so, notice must be given in writing to the Monitoring Officer.

1.1 Basic Allowance

The Basic Allowance paid to all Councillors is £9,825.99 per year. It is paid automatically through the payroll system, monthly in arrears.

Basic allowance is intended to recognise the time commitment of all councillors, including such inevitable calls on their time as meetings with officers and constituents and attendance at political group meetings. It is also intended to cover incidental costs such as the use of their homes and telephone.

1.2 Special Responsibility Allowance

The Special Responsibility Allowances payments are as follows:

- (a) the amount paid to the Leader is £22,111.80;
- (b) the amount paid to the Deputy Leader is £13,506.12;
- (c) the amount paid to SRA Tier 1 is £11,354.76;
- (d) the amount paid to SRA Tier 2 is £7,262.28;
- (e) the amount paid to SRA Tier 3 is £3,632.28;
- (f) the amount paid to SRA Tier 4 is £1,283.64.

Paid through the payroll system monthly in arrears as follows.

No councillor is to receive more than one Special Responsibility Allowance.

With regard to Special Responsibility Allowance:

- ◆ Tier One is paid to the Lead Councillors.
- ◆ Tier Two is paid to the Leader of the main opposition group and the Chairs of Licensing Applications Committee and Planning Applications Committee.
- ◆ Tier Three is paid to Chairs of Committees (except the Chair of the Appeals Committee) and Group Leaders of the other political groups.
- ◆ Tier 4 is paid to the Vice-Chairs of Committees and the Independent Person appointed in accordance with Section 28 of the Localism Act 2011 to carry out the functions specified in that Act in relation to the Members' Code of Conduct and Local Standards Committee.
- ◆ In addition to the categories set out in tier 4 above, tier 4 SRA is paid to the Council's representative(s) on the Fostering Panel.

2. DEPENDANT CARER'S ALLOWANCE

- (a) Up to £13.45 per hour for childcare for up to 15 hours per week.

- (b) Up to £13.45 per hour towards the cost of a care attendant for an elderly or disabled relative (including a disabled child) for up to 15 hours per week.

The person providing the care may not be a close relative, defined as spouse, partner (opposite or same sex cohabitants), parents, children, brothers, sisters, grandparents and grandchildren. The paid care attendant must sign a receipt to show that they have cared for the dependent during the hours claimed for.

A claim may be made for the cost of a paid care attendant to look after children or elderly or disabled relatives when undertaking particular duties as set out below:

- a meeting of the authority
 - a meeting of a committee or sub-committee of the authority
 - a meeting of some other body to which the authority makes appointments or nominations
- or
- a meeting of a committee or sub-committee of a body to which the authority makes appointments or nominations
 - a meeting which has **both** been authorised by the authority, a committee, or sub-committee of the authority or a joint committee of the authority and one or more authorities, or a sub-committee of a joint committee **and** to which representatives of more than one political group have been invited (if the authority is divided into several political groups) or to which two or more councillors have been invited (if the authority is not divided into political groups)
 - a meeting of a local authority association of which the authority is a member
 - duties undertaken on behalf of the authority in pursuance of any standing order requiring a member or members to be present while tender documents are opened
 - duties undertaken on behalf of the authority in connection 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
 - duties undertaken on behalf of the authority in connection with arrangements made by the authority for the attendance of pupils at a school approved for the purposes of section 342 of the Education Act 1996
 - any other duty approved by the authority in connection with discharging the duties of the authority or its committees or sub-committees.

Note: This allowance is taxable.

3. **TRAVELLING AND SUBSISTENCE EXPENSES**

3.1 Travelling and subsistence expenses may be claimed when a councillor is on Council business which is an approved duty as set out below:

- a meeting of the authority
- a meeting of a committee or sub-committee of the authority
- a meeting of some other body to which the authority makes appointments or nominations
- a meeting of a committee or sub-committee of a body to which the authority makes appointments or nominations
- a meeting which has both been authorised by the authority, a committee, or sub-committee of the authority or a joint committee of the authority and one or more authorities, or a sub-committee of a joint committee and to which representatives of more than one political group have been invited (if the authority is divided into several political groups) or to which two or more councillors have been invited (if the authority is not divided into political groups)
- a meeting of a local authority association of which the authority is a member

- duties undertaken on behalf of the authority in pursuance of any standing order requiring a member or members to be present while tender documents are opened
- duties undertaken on behalf of the authority in connection 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
- duties undertaken on behalf of the authority in connection with arrangements made by the authority for the attendance of pupils at a school approved for the purposes of section 342 of the Education Act 1996
- any other duty approved by the authority in connection with discharging the duties of the authority or its committees or sub-committees.

Claims must be supported by receipts/spent tickets in order to be non-taxable.

Expenses may **NOT** be claimed for:

- ◆ meetings of political groups.
- ◆ attendance at Public Local Enquiries by councillors appointed by Planning Committee.
- ◆ attendance at Public Meetings not convened by the Council.
- ◆ attendance at School Governors' Meetings.

3.2 **SUBSISTENCE ALLOWANCE**

- Breakfast allowance £9.15
- Lunch allowance £12.64
- Tea allowance £5.01
- Evening meal allowance £15.65
- Overnight subsistence £82.21 a day outside London
£93.77 a day in London or at LGA Annual Conferences

The subsistence limits referred to above may be exceeded in exceptional circumstances at the discretion of the Monitoring Officer, e.g. to enable a Councillor and an officer attending a conference to stay at the same accommodation, subject to there being sufficient budget provision.

3.3 **TRAVEL ALLOWANCE**

- Travel by councillor's own motorcycle – 40.9 pence per mile
- Public Transport – cost of the ordinary fare, cheap fare or portion of any weekly ticket.

3.3.1 **By Councillor's Own Car**

The rate paid for travel by councillor's own motor vehicle is 45 pence per mile.

A claim may also be made for carrying passengers (not exceeding four) who would qualify for travelling allowance. The rate payable is 3p per mile for the first passenger and 2p per mile for second and subsequent passengers.

3.3.2 **Car Park Fees etc.**

The costs incurred in car parking fees, tolls and ferries may be claimed.

3.3.3 **By Councillor's Own Motorcycle**

The rate paid for travel by a councillor's own solo motorcycle is 40.9 pence per mile.

3.3.4 **By Councillor's Own Bicycle**

The rate paid for travel by a councillor's own bicycle is 37p per mile.

The cycle to work scheme for officers has been extended to councillors.

3.3.5 **Public Transport**

The cost of the ordinary fare, cheap fare or portion of any weekly ticket may be claimed.

3.3.6 **Taxis**

When travelling by taxi, the equivalent of the fare for appropriate public transport is claimable UNLESS it is a case of urgency or no public transport is reasonably available. In this case a claim may be submitted for the actual fare and any reasonable gratuity paid.

This means, for example, a councillor using a taxi on non-urgent business during the day when there is a bus service available can only claim the cost of the bus fare. However, using a taxi late at night, when the bus service had ended, a claim for the total cost of the journey may be made.

Councillors with access disabilities which prevent their use either of private cars or public transport, may travel by taxi and reclaim both their actual fare and any reasonable gratuity paid.

4. **CO-OPTEE'S ALLOWANCES**

Co-optees' Allowances are payable solely to non-councillor members of the Standards Committee attending meetings of the Committee or any Sub-Committee set up by the Committee as part of its process of assessing, investigating and hearing complaints about Councillors; the allowances to be paid at the daily rate equivalent of the Councillors' Basic Allowance; the Monitoring Officer to be authorised to settle the rate to be paid on each occasion.

5. **PROVISION FOR WITHHOLDING OF ALLOWANCES UNDER CERTAIN CIRCUMSTANCES**

Where a councillor is fully or partially suspended from their duties, their basic allowance may be fully or partly withheld.

Travel and subsistence allowances may be withheld where a councillor has been suspended from duties or responsibilities which attracted these allowances.

Where a councillor is fully or partially suspended from any duties or responsibilities which attract special responsibility allowance, those allowances may be withheld by the authority.

Co-optees' allowance may also be withheld where a co-optee is partially or fully suspended from their duties.

Dependant carer's allowance may not be withheld from councillors.

6 **PAYMENT OF ALLOWANCES/EXPENSES**

6.1 **Claim Forms**

All expenses can be claimed on the one form (except Basic and Special Responsibility Allowances, which are paid automatically).

Time and place of departure may be from work, it does not have to be a home to home journey but claims must show clearly where you are travelling from and to. Completed forms should be sent to the Councillor Services Team who will forward them to the Payments Section.

6.2 **Payment Dates**

Allowances will be paid at the end of each month. The usual payment date is 25th of the month. To ensure payment is received by the end of the month, claims should be submitted **by the 7th of the month**. It is essential that claims are submitted regularly and do not build up, to allow effective budgetary monitoring.

6.3 **Taxation Allowances**

Basic, Special Responsibility and Dependant Carers' Allowances are taxable income. HM Inspector of Taxes, Reading South 1 District is provided with the names of new councillors and asks them for appropriate information from which a PAYE tax code can be issued. Alternatively, a councillor may apply to HM Inspector to pay tax at the standard rate, although the only advantage in this method seems to be a greater element of privacy than with a normal tax code.

It is necessary to apply a temporary tax code on allowances until instructions are received from HM Inspector.

In returning the tax assessment forms, members are able to claim certain expenses which would reduce tax liability. These are expenses incurred wholly, exclusively and necessarily in the performance of the duties of the councillor not reimbursed by the Council; they can extend beyond direct Council work for example to the costs of dealing with Ward work, such as travelling, telephone calls, stationery and postage, provided they are not of a political nature. The decision on what is acceptable is made by the Inspector of Taxes who may ask for the actual figures to be returned by a member after the year end.

Travelling and subsistence allowances are not taxable, provided receipts or spent tickets are submitted with claims.

6.4 **National Insurance Contributions**

Basic and Special Responsibility Allowances are subject to a National Insurance contribution on the whole amount of allowances where the weekly average since the previous payment (or from the first week of the tax year, if later) exceed the 'lower earnings limit'. Some married women are still eligible to pay at 3.85% and retired persons are exempt, but in either case, an appropriate certificate from the Department of Social Security must be produced.

A Councillor who has more than one employment and expects to pay National Insurance contributions on earnings at the upper earnings limit throughout the year in one of them, or a combination of some of them, may apply for deferment of contribution liability in the other employment(s). If the application for deferment is accepted, payment of contributions in the other employment(s) will be excused and the employer(s) authorised not to make any deduction of National Insurance.

Any councillor interested in deferment of National Insurance contributions should refer to DSS Leaflet NP28 for further information.

6.5 **Councillors Receiving Benefit**

Entitlement to Income Support/Job Seekers Allowance/Universal Credit may be affected by the Councillor allowance.

7. ACCESS TO LOCAL GOVERNMENT PENSION SCHEME

[Eligible Councillors will be able to join the Local Government Pension Scheme, in accordance with The Local Government Pension Scheme \(Elected Member Pensions\) Regulations 2026.](#)

8. FINANCIAL ADVICE

Councillors who would like financial advice should contact:

Teresa Regan

Tel: 01959 561 000

Email: teresa.regan@fluentifa.co.uk

Address: Victory Way, Admirals Park, Crossways, Dartford, Kent, DA2 6AG

Or alternatively contact the Councillor Services Team who can make an appointment for you.

9. **SALARY SACRIFICE SCHEME**

- Bus to Work Scheme
- Childcare Vouchers
- Cycle to Work Scheme