

## MEMBERS' ALLOWANCES POLICY

### 1. Introduction

- 1.1 The Local Authorities (Members' Allowances) (England) Regulations 2003 allow Town Councils to pay a Basic Parish Allowance (Regulation 25), Parish Travelling and Subsistence Allowance (Regulation 26) and a Chairman's Allowance (s.15(5) Local Government Act 1972). The amount payable to the chairman may differ from that of other members (i.e. a higher sum could be paid because of extra duties that may be required of the chairman) but otherwise the sum shall be the same for each member.
- 1.3 The Basic Parish Allowance and Chairman's Allowance are only payable to Members who have been elected. Co-opted Members do not qualify for these allowances. Travel and subsistence allowance can be paid to elected and co-opted Members. Members are not entitled to claim a dependants' carer's allowance.
- 1.4 The Basic Parish Allowance and Chairman's Allowance are not salaries. They are figures calculated to cover expenses which are normally associated with the duties of being a local councillor. Travelling and subsistence allowances are used to reimburse Members for specific expenses incurred while attending meetings, training courses or events on behalf of the Council.

### 2. Setting levels of allowances

- 2.1 Battle Town Council aligns allowances with Rother District Council guidelines and are agreed at the Annual Meeting (currently £20 per month, £240 per year).

### 3. Procedure and payment

- 3.1 At the end of each financial year, the Council must publish a notice in a conspicuous place for a period of at least 14 days stating the total amount that it has paid for the basic allowance and for the parish travelling and subsistence allowance.
- 3.2 A Member is able to elect to forgo all or any part of their entitlement to the allowances by emailing the clerk.
- 3.3 The Council is required to maintain records of payments made in respect of the allowances specifying the name of the recipient and the nature of the allowance. These records can be inspected by any local government elector for the parish or town without payment of a fee upon giving reasonable notice. Copies must be provided if so requested, for which a reasonable fee can be charged.
- 3.4 When paying participation allowances (Basic Parish Allowance and Chairman's Allowance) to elected Members, local councils are obliged by law to deduct income tax, where appropriate, under the PAYE system. It is unlikely that National Insurance Contributions will need to be considered as the allowances are below the lower earnings limit (currently £520 per month, £6,240 per year).
- 3.5 Travel and subsistence allowances are treated as expenses, and reclaimed via an expenses claim form. They are not normally subject to income tax, providing:
  - the expenses were necessarily incurred in the performance of duties
  - they are not expenses of private travel or ordinary commuting

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