

Lilford Wigsthorpe Thorpe Achurch Parish Council Member Allowances Policy

1. Introduction

- 1.1 The Local Authorities (Members' Allowances) (England) Regulations 2003 (SI 2003/1021) regulates the allowances and expenses that may be paid to members of the council.

2. Basic Parish Allowance

- 2.1 Regulation 25 permits the payment of a basic parish allowance.
2.2 LWTA Parish Council does not pay a basic parish allowance to councillors or the Chairman.

3. Parish Travelling and Subsistence Allowance

- 3.1 Regulation 26 permits the payment of travelling and subsistence allowance to councillors (whether elected or not), includes travel by motor vehicle or bicycle or other forms of non-motorised transport subject to performance of a duty within one or more of the following categories:
- a) for attending a meeting of the parish council or any of its committees or sub-committees or meetings of a body to which the parish council makes appointments or nominations or of meetings of committees or sub-committees of those bodies;
 - b) for attending meetings of any association of authorities of which the parish council is a member
 - c) for performing any duty under the parish council's standing orders made under section 135 of the Local Government Act 1972 requiring a member or members to be present when tender documents are opened;
 - d) for the performance of any duty in connection with the discharge of any function of the parish council conferred by or under any enactment and empowering or requiring the parish council to inspect or authorise the inspection of premises; and
 - e) for carrying out any other approved duty of the parish council, or any duty of a class so approved, for the purpose of or in connection with the discharge of the functions of the parish council or any of its committees or sub-committees.
- 3.2 Parish Travelling Allowances will be limited to 45p per mile for use of a private motor vehicle in accordance with HMRC approved mileage rates and will therefore not be taxable.
- 3.3 Councillors who receive only parish travelling and subsistence allowance (and not parish basic allowance) do not need to be added to the council's PAYE scheme.

4. Chairman's Allowance

- 4.1 A parish council may pay an allowance to its Chairman or Town Mayor under s 15(5) of the Local Government Act 1972, "to cover the expenses of the office".
- 4.2 Chairman's Allowance paid under section 15(5) Local Government Act 1972 will be taxable if it is paid as a round sum allowance but not if it reimburses actual deductible expenditure.
- 4.3 The Chairman's Allowance will not be paid in conjunction with any other allowance for the same expenditure.

5. Elections to Forgo Parish Allowances (Regulation 32)

- 5.1 Any member of the parish council may decide to forgo all or part of his or her allowance entitlements. The member must do this by notice in writing to the proper officer of the council.

6. Records of Parish Allowances (Regulation 31)

- 6.1 The parish council will keep records of all allowance payments and, at the end of each financial year, post a notice in the parish for a period of at least fourteen days setting out the total sum paid over the year and the amounts paid to each individual member in respect of the parish basic allowance and parish travelling and subsistence allowance
- 6.2 Copies of the records must be made available for purchase at a reasonable fee determined by the parish council in accordance with the Freedom of Information Act Policy.

This policy will be reviewed annually or more frequently where new regulations necessitate a review.