



SCHEME

OF

MEMBERS' REMUNERATION

&

ALLOWANCES AND EXPENSES

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1. INTRODUCTION

From 2 May 2007 new Regulations came into force and Angus Council, in terms of the Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2007 and the Local Government (Allowances and Expenses) (Scotland) Regulations 2007, hereby issue the following guidelines in respect of members' allowances.

The above Regulations are the authority for payment of remuneration and expenses to the Leader of the Council, Civic Head, Senior Councillors and Councillors.

Travelling allowances and expenses are prescribed by the Regulations.

Prior to the commencement of each financial year, the Head of Corporate Improvement and Finance will update the Scheme of Members' Remuneration, Allowances and Expenses, in accordance with the regulations. Any amendments to the Scheme will be notified at the commencement of each financial year by the Head of Corporate Improvement and Finance.

It should be noted that the contents of this document are driven by Regulation, HM Revenue and Customs legislation and good practice in the governance of public funds.

It is recognised that this is a complex area and that further guidelines may be required. This should be sought in the first instance from Elaine Whittet, Chief Executive's Unit on 01307 476099 unless otherwise stated in this guidance.

2. GENERAL GUIDANCE/INFORMATION

2.1 Payment Arrangements

Payment of remuneration will be made on the last working day of each month. All other Allowances and Expenses will be paid one month in arrears, also on the last working day of each month.

Allowance and Expenses claims should be submitted, on the form attached at *Appendix G*. These should be submitted to the Payroll Section by the 10th of each month, in respect of the previous calendar month's allowances and expenses. Prior to submission claim forms should be passed to the Members Secretary, Members Services who will then carry out validation checks before they are passed to the Chief Executive's Unit, for counter-signature.

It should be noted, that in terms of Financial Regulation 28.2 all claims submitted more than 3 months after the expenses would normally have been paid, will be paid only with the express approval of the Chief Executive and the Head of Corporate Improvement and Finance.

It is important that all claims are completed fully and correctly including all totals and amounts. The information must then be transferred to the summary at the front of the claim form. Please note that multiple sheets can be used for each calendar month should this be necessary but only one summary/authorised sheet requires to be used.

Members should ensure that they fully complete travel claim forms with full details of the journeys undertaken to enable the correct amounts to be paid. The form requires the "approved duty" to be clearly shown in one column and details of the journey actually undertaken e.g. "home to The Cross, Forfar and return" in the next column. Both columns should be completed on each occasion so that the mileage claimed can be properly assessed.

Please note that in accordance with the audit recommendations, a claim submitted that is not completed fully at the time it is received, will be returned to the member for resubmission with full details of the journeys being claimed for. This could result in payment of the claim being delayed.

2.2 Attendance for Conferences, Courses etc.

Prior to booking a place at a Conference or Seminar members should ensure that they are properly authorised to attend by following the correct procedures as set out in *Appendix A*.

2.3 March/April Prompt Submission/Annual Statement Production

Each year the Members' Services team distribute a memorandum requesting that all claims up to 31 March are submitted by a specific date.

In terms of the Regulations all Councils must publish information on councillors' salaries, allowances and expenses in respect of the previous

financial year in a standard format on their website by 1 June each year. These should include information on any costs for transport or subsistence which have been booked by the Council on behalf of the councillor. The standard format can be found at *Appendix B* and completion of this is undertaken by the Payroll Section based on submitted claims.

The Council is required to make information on councillors' remuneration and expenses available for inspection at council offices, when requested to do so in writing by a member of the public. It would be for the member of public to consider at which Council office they would wish to see the information.

3. TYPES OF ALLOWANCES

3.1 Remuneration

The levels and classes of member remuneration are undertaken in accordance with Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2007.

1. Leader of the Council – The Regulations prescribe what amounts are payable to the Leader of the Council. For Angus this amounts to £33,454 effective from 1 April 2015.
2. Civic Head – The Regulations prescribe what amounts may be payable to the Civic Head. For Angus this amounts to a maximum of £25,090 (75% of the £33,454 paid to the Leader of the Council), with effect from 1 April 2015.
3. Senior Councillor – The Regulations restrict the number of Senior Councillors in Angus to 13, as well as the total budget that the council cannot exceed. This amounts to £271,804. The level of remuneration to Senior Councillors is also limited to no more than 75% of the Leader of the Council's amount (i.e. a maximum of £25,090). This is for the year commencing 1 April 2015.

Appendix C details the Senior Councillor structure in relation to the Council's overall Committee structure.

4. Basic Councillor – All councillors who do not hold a position, for remuneration purposes, of Leader of the Council, Civic Head or Senior Councillor, will receive a basic remuneration of £16,726, with effect from 1 April 2015.

The remuneration amounts under 1 to 4 above are before the deduction of Income Tax, National Insurance and, where appropriate, pensions contributions.

3.2 Civic Head Allowance

In addition to the Civic Head's remuneration, a local authority may reimburse actual and receipted expenditure incurred by the Civic Head, or any other member deputising for the Civic Head, in carrying out his or her civic duties. This is separate from entitlement for reimbursement of travel and subsistence costs. The Civic Head's expenses are subject to a yearly maximum amount of £3,000. The year, for these purposes, runs from the date of the election for 12 months, and the sum available is the total amount which may be reimbursed in any year even if the Civic Head changes during that time.

HM Revenue and Customs have indicated that they consider the reimbursement of receipted expenditure incurred by the Civic Head to

enable them to carry out his or her civic duties should be subject to PAYE and National Insurance contributions

This expenditure should be claimed and will be reimbursed in the same manner as other Allowances and Expenses.

3.3 Telephone and Computer Costs

- | | |
|---|----------------------------|
| 1. Telephone & computer line rental for use of personal telephone & computer for approved duties | 50 per cent of line rental |
| <ul style="list-style-type: none">• Initially members are asked to submit evidence of regular telephone line/internet rental charges.• These costs will be reimbursed on a month to month basis.• It is important that any changes of costs are notified to the Payroll Section immediately with supporting evidence. | |
| 2. Telephone & computer line rental for second line for approved duties use | Received cost of expense |
| 3. Telephone & computer costs (apart from calls or line rental) necessarily incurred for approved duties | Received cost of expense |
| 4. Calls made in respect of approved duties, upon a home telephone, networked personal computer, fax machine, or personal mobile telephone | Received cost of expense |

Any additional telephone costs necessarily incurred to allow councillors to carry out their role effectively may be reimbursed, i.e. provision and rental of a second telephone line.

Councillors may claim reimbursement of reasonable peripheral costs e.g. ink cartridges.

In all cases Councillors may be reimbursed for the cost of business calls made on their home telephone, networked PC, fax machine or personal mobile phone. Where a mobile telephone or any other equipment is provided by the council, the cost of any personal use of the services i.e. for non-council business must be reimbursed to the council. Itemised bills should be submitted with personal use identified and VAT must be added to the reimbursable amount.

As with other reimbursements, detailed and highlighted receipts must be provided to support any claims.

Any claims should be included in the *Appendix G* claim form and any receipts attached.

4. TRAVEL AND SUBSISTENCE EXPENSES

4.1 General

All claims for Travelling Allowances and Expenses should be submitted on the *Appendix G* claim form and include all appropriate signatures, confirming signatures and receipts.

It is important to note that the Regulations state that all claims for Allowances and Expenses must be supported by valid receipts.

However it is recognised that there can, on rare occasions, be circumstances which mean that a receipt is not readily obtainable.

With effect from 1 August 2009 it will be permissible for members to claim (and have paid) an item of expenditure per Appendix G of the Scheme which would normally require a receipt to be provided with the claim. This arrangement will however only apply where exceptional circumstances have resulted in the member not being able to provide a receipt.

Examples of exceptional circumstances will be rare but might include parking costs at pay as you leave car parks where receipts are not readily obtainable or on some public transport where tickets are retained by barrier machines and an alternative form of proof of purchase is not available. For the avoidance of doubt receipts which have been mislaid or lost or items of expenditure for which a receipt could and should have been easily obtainable will not be regarded as exceptional circumstances.

The above discretion is intended to cover those rare situations where a member is claiming an expense and where, through no fault of their own, a receipt cannot be obtained.

Such discretion requires to have a robust control mechanism and to be utilised only in exceptional circumstances. It will be necessary, therefore, for claims for such unreceipted expenses for members to submit a declaration signed by them and counter-signed by the Chief Executive or Head of Corporate Improvement and Finance detailing the following:-

1. Date of Approved Duty
2. Detailed Description of Approved Duty
3. Expense item claimed
4. Value claimed
5. Detailed reason why no receipt obtained

A pro-forma for this purpose can be found at Appendix H. The unreceipted expense will only be paid if a completed declaration is attached to the claim form that the expense is included in.

When members are claiming any travelling and subsistence, they must ensure that they have actually and reasonably incurred expenditure on each of the individual allowances they are claiming. If expenditure is not incurred then no allowance is payable.

Councillors are required to enter the times of all journeys on the claim form.

When claiming mileage councillors should enter whole miles.

Where claims are made for subsistence, members must ensure that relevant times away and the period of absence are detailed on their claim form. Failure to do so may delay payment.

Members should ensure that they fully complete travel claim forms with full details of the journeys undertaken to enable the correct amounts to be paid. The form requires the "approved duty" to be clearly shown in one column and details of the journey actually undertaken e.g. "home to The Cross, Forfar and return" in the next column. Both columns should be completed on each occasion so that the mileage claimed can be properly assessed.

Please note that in accordance with the audit recommendations, a claim submitted that is not completed fully at the time it is received, will be returned to the member for resubmission with full details of the journeys being claimed for. This could result in payment of the claim being delayed.

If when the claim is being checked it is identified that an amendment or change is required then to keep members fully informed a process is in place to e-mail each member of each change with the relevant detail and reasons. This action will allow members to review the change or amendment made and to deal with accordingly. This will ensure that no claim will ever be amended or rejected without the member's knowledge.

4.2 Approved Duties

Travel and subsistence expenses may be claimed for approved duties (as defined in Section 49 of the Local Government (Scotland) Act 1973).

Details of approved duties are contained in *Appendix D*.

Other approved duties are listed in *Appendix C* with details of the Joint Committees, Partnerships and Other Bodies to which councillors may be appointed.

Should an approved duty not be listed then the member must seek the appropriate authority before payment can be made. Guidance on such matters is available in the first instance from Sheona Hunter, Legal and Democratic Services on 01307 476262.

4.3 V.A.T.

As a consequence of a European ruling, HM Revenue & Customs have advised that there must be a relevant VAT Invoice/Receipt in support of mileage expense claims.

Therefore all claims **MUST** be supported by a valid VAT Receipt. A till receipt or credit / debit card transaction note are insufficient. The VAT receipt must be dated prior to the journey(s) claimed and be sufficiently current that fuel

purchased could reasonably be regarded as being for the journey(s) claimed. The relevant receipt should be stapled to each claim and the fuel purchased must be sufficient to cover all journeys for which the claims have been made.

If receipts are not attached then the council is unable to reclaim the VAT, therefore any non-recovery would need to be charged against the respective departmental budget.

For further information regarding VAT members may contact the council's designated VAT officer, Rory Tosh on direct dial (01307) 476204.

4.4 Travel and Subsistence Rates

1. Private Transport

Mileage Rates

Councillors may claim costs incurred when travelling by private car or van, motorcycle and bicycle, on approved duties, and may also claim costs for travelling with passengers where both the councillor and the passenger are carrying out any approved duties. These rates, which are mandatory, are:

- 45.0p per mile for travel by car or van – effective from 14/11/11
- 24p per mile for travel by motorcycle
- 20p per mile for travel by bicycle
- 5p per passenger per mile where both the passenger and the councillor are carrying out any approved duties – please include the name(s) of any passenger(s) in the "Details Journey" column on the claim form.

Tax Liability

As the rates payable are in line with the HMRC tax-free rates any claim for mileage will not attract PAYE or National Insurance. However if a member exceeds 10,000 business miles and continues to be paid 45p then a tax liability will arise.

Basis for Calculating Mileage

For purposes of calculating claims, a councillor's normal place of residence (his/her home) is regarded as his or her normal place of work, so expenses associated with travel from home to the council headquarters, and other locations to conduct council business, may be claimed back.

Where a councillor travels on council business from his or her employment or business (which is not council related) he or she may be reimbursed for the cost of the journey. However, if the cost of making this journey would have been lower had it started from the councillor's home, then that lower cost is the maximum amount which should be reimbursed. For example if the distance from a councillor's home to council offices is 5 miles and from a

councillor's business to council offices is 10 miles, a maximum of 5 miles may be reimbursed.

2. Public Transport

It is expected that Councillors should travel by standard/economy class for the vast majority of their journeys unless in exceptional circumstances. Prior approval for any circumstance deemed to be exceptional should be sought, prior to the expense being incurred, from the Chief Executive who will consult with the Head of Corporate Improvement and Finance.

Other Public Transport costs that Councillors can claim for are for Buses/Trams. Claims for these must be supported by valid receipts.

3. Travel by Air

In relation to travel by air the Chief Executive has delegated authority in consultation with the Leader of the Council and the Head of Corporate Improvement and Finance, to approve its use when necessary.

4. Other Travel Expenses

Councillors can also claim the following costs associated with travelling by private car, motorcycle or bicycle:

- Parking Charges – receipted costs of expenses incurred
- Road and Bridge Tolls – costs of expenses incurred (no receipts required)
- Road pricing/congestion charging – receipted costs of expenses incurred
- Ferry fares for car, motorcycle or bicycle – receipted costs of expenses incurred

Parking fines or tow-away costs will not be reimbursed.

4.5 Subsistence

General

Councillors may claim back the actual costs incurred for meals and overnight accommodation when they are carrying out council business away from their home or away from council premises.

Meal expenditure should not be reimbursed where a councillor is carrying out council business in his or her own ward or on council premises within the council of which they are a member.

Where a Councillor is required to carry out council business **outwith** his or her own ward, or **outwith** council premises, the actual **receipted** cost of reasonable expenses incurred for lunch – up to a maximum of £12 – and dinner – up to a maximum of £25 – may be reimbursed.

Breakfast (where no overnight subsistence is claimed)	£8 per day
Lunch	£12 per day
Dinner	£25 per day

In addition, where a councillor is required to carry out council business **outwith** his or her ward, or **outwith** council premises, it may be possible for them to claim reimbursement of actual receipted breakfast costs – up to a maximum of £8 – where they are not claiming overnight subsistence and where they have needed to purchase breakfast e.g. where they have to travel some distance at an unreasonable hour to attend a meeting and stop to purchase breakfast en route. HM Revenue and Customs have advised that reimbursement of breakfast costs, which is not covered by overnight subsistence, might be taxable/insurable and would need to be declared.

Reimbursement of breakfast costs cannot be claimed in addition to overnight subsistence since it is included in the maximum subsistence for overnight absence from home.

Overnight Subsistence (Bed and Breakfast)

Night Subsistence	Rate
London	£131.00
Elsewhere in UK	£110.00

Under normal circumstances such bookings and payments should be made by the councillors themselves. However, where several councillors are attending an event and Councils can demonstrate best value would be achieved, they may choose exceptionally to book accommodation on behalf of Councillors. The costs should be within the maximum rate allowed in the Regulations.

Appendix F gives a summary of Section 3 and 4 Allowance and Reimbursement types.

Overnight Accommodation – Away from home with Friends or Family

Councillors may choose to stay overnight with family or friends **instead** of claiming overnight subsistence (bed and breakfast). In such cases, councils may pay an allowance of £25 per night if they consider the expense has been reasonably incurred by the councillor on approved council business. Councillors making such a claim should include the name(s) and address of the friends or family with whom they have stayed.

The HMRC's view is that this allowance is taxable.

5. INCOME TAX

5.1 General

For Income Tax purposes members' (councillors') are treated as employees and subject to taxation under Schedule E.

Income Tax under Schedule E is payable on the Leader of the Council, Civic Head, Senior Councillor and Basic Councillor remuneration. It is also payable on other items including Civic Head expenses, reimbursement of breakfast costs (which is not covered by overnight subsistence), staying with Friends or Family Allowance, or telephone line rental and is deducted either by normal PAYE or at the basic rate of tax. The Inland Revenue will allow certain expenses to be taken into account in calculating the amount of tax payable. The expenses allowed will be those incurred in carrying out the duties of the office of the Councillor but, where the Council meet these expenses on behalf of a Councillor, they cannot be claimed.

Income Tax Forms COP12 and COP13 (See *Appendix E*) should be used by Councillors for submission to the Inland Revenue to detail expenses. These will be distributed at the end of each tax year with substitute Form P60 (your March payslip).

From 6 April 2015 the rates of tax are as follows:

Rate	Percentage	Taxable Income		
		£		
Basic	20%	1	-	31,785
Higher	40%	31,785	-	150,000
Additional	50%	Over		150,000

6. NATIONAL INSURANCE

The payments subject to National Insurance are the same as those subject to Income Tax.

From 6 April 2015 - Earnings brackets and contribution rates are as follows –

<u>Monthly Earnings</u>	<u>Standard Rate</u>	<u>Reduced Rate</u>	<u>If contributing to Pension Scheme</u>
£0 to £672.00	NIL	NIL	NIL
£672.01 to £3,532	12%	5.85%	10.6%
over £3,532	2%	2%	2%

(a) Certain married women and widows qualify for the reduced rate (5.85%).

A Reduced Liability Certificate (CF383)/(CA4139) is required.

(b) Men 65 or over and women 60 born on or before 5 April 1950 - nil.

To ensure that the council holds sufficient evidence to confirm that a councillor has reached or is nearing pension age, and to support the non-deduction of National Insurance contributions from pay, receipt of a copy of a councillor's birth certificate or their passport will suffice.

Please Note: Between April 2010 and 6 November 2018, the State Pension age for women born on or after 6 April 1950 increases gradually from 60 to 65 until the State Pension age for both men and women is 65.

Between December 2018 and October 2020, the State Pension age for both men and women will then increase gradually to 66.

Women will therefore remain liable to pay NICs after their 60th birthday until they reach their State Pension age. You can check the State Pension age quite easily using the State Pension age calculator tool on the Directgov website. All you need is a date of birth and gender.

[More about calculating State Pension age and the State Pension age calculator on the Directgov website.](#)

(c) If you are in more than one employment, and you anticipate earnings in excess of the Upper Earnings Limit, currently £42,385 per year (2015/16), in one, or in a number of employments, you can apply to the National Insurance Contributions Office for permission to defer some of your contributions liability. Applications for deferment can be obtained on the HMRC website at www.hmrc.gov.uk/nic/deferment.htm or you can write to HM Revenues & Customs, National Insurance Contributions Office, Deferment Services, Longbenton, Newcastle upon Tyne, NE98 1ZZ.

For the avoidance of doubt it is the responsibility of the member to undertake the pursuit of any deferment.

The Deferment Service will advise the council of any approved deferments.

7. STATUTORY SICK PAY (SSP)/OCCUPATIONAL SICK PAY (OSP)

General

If councillors are absent due to illness, certain payments may be payable upon receipt of the appropriate documentation, i.e. Self Certificates and/or Doctors certificates or "Fit to Return Notes" as they are now named. The information below details the two payments that relate to sickness absence, Statutory Sick Pay (SSP) and Occupational Sick Pay (OSP).

If the appropriate documentation is present then the Payroll Section will control the level of payments due and any questions relating to either SSP/OSP should be directed to the Payroll Section on 01307 476186.

7.1 Statutory Sick Pay

Councillors are required to pay National Insurance contributions. Consequently, members are entitled to claim, from the Council, Statutory Sick Pay (SSP) for a period of up to 28 weeks.

As councillors are in receipt of remuneration in excess of the minimum weekly average (from 6/4/15 - £112.00) over an eight week period they are eligible for payment of SSP where absence from an "approved duty" has been as a result of illness.

Any SSP paid to the member will be offset against the allowances payable to him/her.

SSP is only payable for the appropriate qualifying days. The Council have set these days as all seven days of the week (Monday - Sunday inclusive). When calculating sickness absence, all seven days are counted and includes days on which members are not scheduled to perform Council duties. SSP is not payable for the first three qualifying days of any period of incapacity, as these days are described as "waiting days". SSP is therefore payable on the fourth qualifying day, and each subsequent qualifying day thereafter, in any one period of incapacity (e.g., if the first day of sickness absence is Friday, the fourth qualifying day will be the following Monday).

The following are the main points of the SSP scheme as they affect members:

- (a) Sickness must last for four or more calendar days in a row.
- (b) In terms of the Department of Work and Pensions guidance a member cannot get Statutory Sick Pay if, on the first day of the Period of Incapacity from Work (PIW):
 - i. can claim a social security benefit again that you claimed before because of an illness or disability.
 - ii. you will soon have been getting 28 weeks' Statutory Sick Pay or you have already had Statutory Sick Pay for 28 weeks.

- iii. your average earnings before your illness or disability were not high enough.
- iv. you are expecting a baby soon or you have just had a baby.
- v. you were in legal custody or you were serving a term of imprisonment when you became sick. Or you are now in legal custody or have been sentenced to a term of imprisonment.
- vi. you were working outside the United Kingdom on the day you first became sick and I was not liable to pay employer's Class 1 National Insurance contributions on your earnings on that day.
- vii. you have been sick on and off for more than 3 years.
- viii. your contract of employment is for a fixed period and has ended.
- ix. your contract of employment has been brought to an end.
- x. you were away from work because of a trade dispute which started before the first day you were sick.
- xi. you have not started working for me yet.

(c) A member entitled to payment of SSP from another employer is also entitled to SSP from the Council. Jobcentre Plus will not accept benefit claims direct unless SSP from all sources has been exhausted. It is therefore advisable, for a member to claim SSP for Council duties in conjunction with SSP from his/her main employment.

(d) From 6/4/15 the weekly rate of SSP is £88.45. Payment of SSP is subject to deduction of Income Tax, National Insurance and Pension Contributions, where applicable.

7.2 Occupational Sick Pay

Payment and Period of Entitlement

As well as being entitled to Statutory Sick Pay members are entitled to Occupational Sick Pay (OSP).

This OSP is based on a member's normal remuneration as long as they remain a member.

Members who are unable to carry out their duties through sickness should notify the Member Services Section of the Chief Executive's Unit on 01307 473000 /473048 as follows:

- i. First working day.

- ii. Fourth day. If at this time absence is to continue for more than seven days, a Self-Certificate will be sent to the member to cover the seven days absence.
- iii. If absence is to continue for more than seven days, a Doctors Medical Certificate (Fit to Return Note) will also be required for the period after self-certification. i.e. from the 8th day.
- iv. All Self and Medical certificates (Fit to Return Note) should be forwarded to the Payroll Team of the HR Section.

8. PENSION

With effect from 3 May 2007, the Local Government Pensions Etc (Councillors and VisitScotland) (Scotland) Amendment Regulations 2007, allowed councillors to contribute to a pension scheme if they so wished.

Dundee City Council administers the Tayside Superannuation Fund scheme on behalf of Angus Council and they have a Pension section that deals with Admissions, purchasing additional voluntary contributions to increase your benefits, and Leavers of the Pension Scheme.

Councillors are automatically admitted into the pension scheme. In all cases the councillor must complete form S2AC (available from the Payroll Section) and return it with a photocopy of their birth certificate to the Payroll Section for action. A copy of form S2AC can be found at Appendix J.

If councillors do not wish to be admitted into the pension scheme, or they wish to opt out of the scheme, they must contact the Pension Section, Dundee City Council for guidance.

If councillors wish to transfer any previous pensionable service they may have then application must be made within twelve months of the date upon which they joined the Pension Scheme.

A councillor member may only transfer previous Local Government Pension Scheme service if it is also in respect of being a councillor member. Previous service from Local Government employment cannot be transferred in.

For summary information regarding the Scheme, please refer to Appendix I – Pension Scheme – A Short Guide. For more detailed or specific information councillors should contact the scheme administrators at Dundee City Council, Pension Section on 01382 307931.

Or alternatively, further information is also available by logging onto the following site: <http://www.lgps.org.uk>

ATTENDANCE OF ELECTED MEMBERS AT CONFERENCES ETC

Article 3 of the minute of meeting of Angus Council of 16 May 1996 delegated authority to the Convener and Vice-Convener of the Policy and Resources Committee (now Strategic Policy Committee) to authorise elected members' attendance at conferences, seminars etc, after consultation with the Chief Executive, Head of Corporate Improvement and Finance and the Head of the Service/Department against whose budget the expenditure will be charged.

The following form should be completed by the service or department and signed by the Head of your Department on the front confirming that the expenditure involved will be met from that service's or department's budget. It is essential that the section showing costs is also completed.

The form will then be sent to the other signatories together with supporting papers for consideration. Once all signatures have been obtained the form and papers will be returned to the department/service for appropriate action.

Any enquiries relating to this procedure can be addressed to Elaine Whittet, Chief Executive's Support Manager on 01307 476099.



**FORM FOR ELECTED MEMBERS SEEKING PERMISSION TO ATTEND COURSES,
CONFERENCES AND SEMINARS**

(This side to be completed by Elected Member(s) or Director / Head of Service whose budget will be charged)

TITLE: _____
(of Course / Conference / Seminar)

LOCATION _____ DATE(S): _____

I enclose details of the above event, at which I propose the Council be represented

NAME (S) OF DELEGATE(S)	POSITION (i.e. Convener, Vice-Convener, Councillor)
_____	_____
_____	_____
_____	_____
_____	_____

ESTIMATED COST:
(excluding VAT)

Fees
Accommodation
Travel _____

(To be met from this
Department's budget)

TOTAL COST
(excluding VAT) _____

_____ Department / Division

Article 3 of the minute of meeting of Angus Council of 16 May 1996, delegated authority to the Convener and Vice-Convener of the Strategic Policy Committee to authorise elected members' attendance at conferences, seminars, etc after consultation with the Chief Executive and Head of Corporate Improvement and Finance.

Date: _____

Signed: _____
Director / Head of Service

(Note: Please ensure that details of the course, conference or seminar are attached to this form)

See Over

**FORM FOR ELECTED MEMBERS SEEKING PERMISSION TO ATTEND COURSES,
CONFERENCES AND SEMINARS**

Date _____	Signed _____ Chief Executive	Agreed/Not Agreed
Date _____	Signed _____ Head of Corporate Improvement and Finance	Agreed/Not Agreed
Date _____	Signed _____ Head of Service/Department	Agreed/Not Agreed
Date _____	Signed _____ Convener of Strategic Policy Committee	Agreed/Not Agreed
Date _____	Signed _____ Vice-Convener of Strategic Policy Committee	Agreed/Not Agreed

Note: This form should be passed, after all signatures are obtained, to **Members' Services, Chief Executives Department, The Cross, Forfar** who will record details in the member's personal training record and pass a copy to the relevant department.

The Scheme of Members' Remuneration and Allowances and Expenses sets an overnight subsistence rate for London and for elsewhere in the UK. **Under normal circumstances bookings and payments should be made by the members themselves and then claimed using the usual claim form.** However, where several members are attending an event and councils can demonstrate best value would be achieved, they may choose, exceptionally, to book accommodation on behalf of councillors. In such cases, the relevant department/service will then be responsible for booking and payment arrangements.

The costs should be within the maximum set in the Scheme (as per Regulations). Any excess cost would require to be met by the members concerned.

Senior councillor Structure and Remuneration Levels

REMUNERATION OF COUNCILLORS 2012/2013 AND BEYOND

There was submitted Joint Report No 251/12 by the Chief Executive and the Director of Corporate Services providing background information relating to the remuneration of Councillors, the Council's current remuneration structure and asking that members consider the remuneration structure to apply for 2012/13.

The Report indicated that the formation of the new Council afforded the opportunity for members to review the current Councillors' pay structure for Angus Council, however there were restrictions within the relevant regulations on how this pay structure could be applied.

Councillor Iain Gaul, seconded by Councillor Valentine, moved that this Council:-

- (i) notes the background details provided in relation to the remuneration of Councillors;
- (ii) notes the current Angus Council remuneration structure for Councillors;
- (iii) notes that in accordance with the relevant legislation the following remuneration level must apply to the posts listed:-

Post	Salary
Leader of the Council	£32,470
Basic grade Councillor	£16,234

- (iv) agrees to pay the Provost (Civic Head) 75% of the Leader of the Council's salary (£24,353) and to reimburse any receipted expenditure incurred in carrying out civic duties up to a yearly sum of £3,000 in accordance with the relevant legislation;
- (v) approves the following senior councillor remuneration structure:-

Senior Councillor Remunerated Posts	Salary
Depute Leader of the Council	£24,353
Convener of Development Standards	£21,789
Convener of Education	£21,789
Convener of Infrastructure Services	£21,789
Convener of Neighbourhood Services	£21,789
Convener of Social Work and Health	£21,789
Convener of Corporate Services	£21,789
Vice-Convener of Development Standards	£17,389
Vice-Convener of Education	£17,389
Vice-Convener of Infrastructure Services	£17,389
Vice-Convener of Corporate Services	£17,389

- (vi) notes that to comply with legislative constraints on senior councillor numbers not all Convener / Vice-Convener positions would carry additional remuneration;
- (vii) notes that the proposed senior councillor remuneration structure would result in 11 senior councillor positions at a cost of £224,643 both of which were within the prescribed maximum limits for Angus Council of 13 senior councillors and a maximum cost of £263,822;
- (viii) notes that the headroom on senior councillor numbers and costs compared to the maximums permitted would provide flexibility for changes to committee arrangements which would be brought forward to a future meeting of the Council;
- (ix) notes that the total cost of Councillor remuneration covering all 29 Councillors would be £541,210 and that sufficient provision existed within the 2012/13 Members Services Revenue Budget for the costs of remuneration, as proposed;
- (x) agrees to delegate authority to the Chief Executive to apply any non-material changes to the remuneration structure in consultation with both the Leader of the Council and the Leader of / Spokespersons for non-administration members.

The Council unanimously resolved to approve the motion.

APPOINTMENT OF STANDING COMMITTEES

(a) Election of Conveners and Vice Conveners

Councillor Iain Gaul, seconded by Councillor Valentine moved the appointment of the undernoted Councillors as Conveners and Vice Conveners of the respective standing committees of the Council.

Committee	Convener	Vice Convener
Civic Licensing	Alex King	Sheila Hands
Corporate Services	Alex King	Bill Duff
Development Services	Rob Murray	Lynne Devine
Education	Sheena Welsh	Ewan Smith
Infrastructure Services	Mairi Evans	Sheila Hands
Neighbourhood Services	Donald Morrison	Jeanette Gaul
Social Work & Health	Glennis Middleton	Jim Houston
Strategic Policy	Iain Gaul	Paul Valentine

The Council unanimously resolved to approve the election of Conveners and Vice Conveners, as detailed above.

APPOINTMENTS TO BOARDS, PARTNERSHIPS AND OTHER BODIES

(b) Representation on Statutory Boards and Committees

There was submitted Report No 254/12 by the Director of Corporate Services advising members of the appointments which fell to be made to various statutory Boards and Committees. The Report provided a summary of the purpose of each Board to assist members and, where the scope for appointment was limited in some way or where there were other special factors, an explanatory note had also been included.

The Council resolved:-

(i) to appoint the undernoted members to Angus Licensing Board:-

Alex King
Sheila Hands
Brian Boyd
Lynne Devine
David Fairweather
Craig Fotheringham
Jim Houston
David Lumgair
Bob Spink
Paul Valentine

(ii) to make the following appointments:-

Body/Organisation	Representative Appointed
Tayside Joint Police Board	Paul Valentine Helen Oswald Sheena Welsh Bill Bowles Bob Myles
Tay Road Bridge Joint Board	Sheila Hands (David May substitute)
Tayside Fire and Rescue Board	Bill Bowles Bob Myles Helen Oswald Paul Valentine Sheena Welsh
Tayside Valuation Joint Board	Bill Bowles Jim Houston Bob Myles

	Helen Oswald
TAYPlan Joint Committee	Mairi Evans Bob Myles Rob Murray
Tayside Contracts Joint Committee	Bill Bowles Jim Houston Bob Myles Helen Oswald Sheena Welsh
Angus Children's Panel Advisory Committee	Glennis Middleton (Sheena Welsh substitute) Margaret Thomson (David May substitute)
Angus Local Licensing Forum	Noted and ratified the current membership

Cairngorms National Park Authority Board

COUNCILLOR VALENTINE, SECONDED BY COUNCILLOR DUFF, MOVED THE NOMINATION OF COUNCILLOR JEANETTE GAUL.

Councillor Fairweather, seconded by Councillor Proctor, moved as an amendment, the nomination of Councillor Myles.

On a vote being taken, the members voted:-

For Councillor Jeanette Gaul:

Provost Helen Oswald, Depute Provost Alex King, Councillors Boyd, Devine, Duff, Evans, Iain Gaul, Jeanette Gaul, Hands, Houston, McLaren, Middleton, Morrison, Murray, Smith, Valentine and Welsh (17).

For Councillor Myles:

Councillors Bowles, Brown, Fairweather, Fotheringham, Geddes, Myles and Proctor (7).

No votes:

Councillors May, Salmond, Spink and Thomson (4).

Having received the majority of votes, Councillor Jeanette Gaul was duly nominated to serve on the Cairngorms National Park Board Authority.

Body/Organisation	Representative Appointed
Esk District Salmon Fishery Board	Bob Spink
NHS Tayside Board	Nomination to Scottish Ministers of Councillor Glennis Middleton
Open Estate Prison Visiting Committee	Noted and endorsed the current membership being Mr Ivan Laird and Mrs Anne Williams (non elected members)
Tayside and Central Scotland Transport Partnership	Mairi Evans Ronnie Proctor
Tayside Community Justice Authority	Glennis Middleton Craig Fotheringham

(c) Representation on Partnerships and Other Bodies

There was submitted Report No 255/12 by the Director of Corporate Services advising members of the appointments which fell to be made to various partnerships and other bodies.

The Report gave a summary of the purpose of each body and where the scope for appointment was limited in some way or there were special factors, an explanatory note had also been included.

The Council resolved to make the following appointments:-

Body/Organisation	Representative Appointed
Angus Community Planning Partnership	Iain Gaul Bob Myles Paul Valentine
Economic Development Partnership	Mairi Evans (to act as a link person)
Children's and Learning Partnership	Sheena Welsh (to act as a link person)
Community Safety Partnership	Iain Gaul (to act as a link person)
Community Care and Health Partnership	Glennis Middleton (to act as a link person)

Rural and Environmental Partnership	Jeanette Gaul (to act as a link person)
Healthy Caring and Safe Communities Partnership	Glennis Middleton Mairi Evans Lynne Devine Craig Fotheringham (named substitutes to be submitted to the Head of Law and Administration by Friday 18 May)
Angus Community Health Partnership	Sheila Hands
Angus Community Care Charitable Trust	Glennis Middleton (as Director) Helen Oswald (as Director)
Angus Educational Trust	Lynne Devine Jeanette Gaul David May Boy Myles Margaret Thomson Ewan Smith Sheena Welsh
Doctor Andrew Kerr's Trust	Glennis Middleton Lynne Devine
MARS Training Ship Fund	Jim Houston
Patrick Allan-Fraser of Hospitalfield Trust	Ewan Smith Helen Oswald (as Provost)
Sharp Fund	Rob Murray

Nomination for COSLA President and Vice President

The Council unanimously resolved to nominate Councillor Rob Murray as President of COSLA.

The Council further unanimously resolved to nominate Councillor Rob Murray as Vice President of COSLA.

Body/Organisation	Representative Appointed
COSLA – Convention	Iain Gaul Paul Valentine Bob Myles Mark Salmond
– SJC for Local Government Employees	Alex King

– Community Wellbeing and Safety Executive Group	Donald Morrison
– Education, Children and Young People Executive Group	Sheena Welsh
– Health and Wellbeing Executive Group	Glennis Middleton
– Regeneration and Sustainable Development Executive Group	Mairi Evans
– Resources and Capacity Executive Group	Alex King
– Strategic Human Resources Executive Group	Iain Gaul
Association of Public Services Excellence (APSE)	Paul Valentine
Highland Territorial Auxiliary and Volunteer Reserve Association	Ronnie Proctor

Veteran's Champion

The Council further resolved to approve Councillor Proctor as the Veteran's Champion.

Body/Organisation	Representative Appointed
Highlands Employer Liaison Committee – Tayside Area Sub Committee	Ronnie Proctor
Scotland Excel	Paul Valentine
Scottish Amateur Music Association	Brian Boyd
Scottish Councils Committee on Radioactive Substances	Donald Morrison
Scottish Liaison Group on Radioactive Waste Management	Jeanette Gaul
Angus Care and Repair Limited (as Directors)	Bill Bowles Jeanette Gaul Donald Morrison
Arbroath Golf Course Committee of Management	Alex King Ewan Smith David Fairweather

Arbroath SEAFEST

Alex King

Carnoustie Golf Links Management Committee Limited

Having heard from Councillor Iain Gaul, the Council unanimously agreed to amend the representatives required on the CGLMC to be the Chief Executive or nominee, one administration member from Ward 5 and one non administration member from Ward 5.

Body/Organisation	Representative Appointed
Carnoustie Golf Links Management Committee Limited (as Directors)	Helen Oswald Brian Boyd (First 2½ years in term) Bill Bowles (Second 2½ years in term)
Dundee Rep Theatre Board	Brian Boyd
East of Scotland European Consortium	Mairi Evans

Glen Esk Trust

COUNCILLOR IAIN GAUL, SECONDED BY COUNCILLOR VALENTINE, MOVED THE APPOINTMENT OF COUNCILLOR HOUSTON.

Councillor May, seconded by Councillor Thomson, moved as an amendment, the appointment of Councillor Myles.

On a vote being taken, the members voted:-

For Councillor Houston:

Provost Helen Oswald, Depute Provost King, Councillors Devine, Duff, Evans, Iain Gaul, Jeanette Gaul, Hands, Houston, Middleton, Morrison, Murray, Smith, Valentine and Welsh (15).

For Councillor Myles:

Councillors Brown, Fairweather, May, Myles, Proctor and Thomson (6).

No votes:

Councillors Bowles, Boyd, Fotheringham, Geddes, McLaren, Salmond and Spink (7).

Having received the majority of votes, Councillor Houston was duly elected to the Glen Esk Trust.

Body/Organisation	Representative Appointed
Monifieth Golf Links Committee of Management (as Directors)	Margaret Thomson Rob Murray
Montrose Air Station	Bill Duff
Montrose Basin Local Nature Reserve Committee	Bill Duff (Lynne Devine substitute) Ian McLaren
Montrose Golf Links Limited (as Directors)	Bill Duff David May

Montrose Port Authority (Selection Panel)

Having heard from Councillor Iain Gaul, the Council unanimously resolved to remove the current requirement that it was the Leader of the Council and that it now be a member from Ward 8.

Body/Organisation	Representative Appointed
Montrose Port Authority (Selection Panel)	Bill Duff
North East Scotland Agricultural Advisory Group	Lynne Devine Jeanette Gaul Bob Myles David Lumgair
Tayside and Fife Institute of Sport	Bill Bowles
Tayside Business Gateway	Mairi Evans
Tayside Sports Development Group	Bill Bowles
Travelling Peoples Advisory Group	Sheila Hands
William Lamb Studio Advisory Committee	Bill Duff David May Mark Salmond Paul Valentine

Other Appointments

The Council resolved to defer the making of appointments to the organisations detailed in Appendix 2 of the Report.

(d) Charitable Trusts

There was submitted [Report No 256/12](#) by the Director of Corporate Services informing members of the existence of various Charitable Trusts in Angus

and seeking to establish the appointment of Trustees to administer these funds.

The Council resolved to appoint as Trustees, the members representing the wards affected by the operation of the Trusts, as detailed in the Appendix to the Report.

APPROVED DUTY - CODE OF PRACTICE

The following have been agreed by Angus Council to be approved duties for the payment of travelling and subsistence allowances in terms of sections 46 to 50 of the Local Government (Scotland) Act 1973.

1. Attendance at meetings of Angus Council.
2. Attendance at meetings of any Committee or Sub-Committee of the Council, provided such attendance is -
 - i. as a member of the Committee or Sub-Committee; or
 - ii. at the invitation of the Committee or Sub-Committee; or
 - iii. expressly authorised by the Committee or the Sub-Committee or the Council itself.
 - iv. where a member attends a Committee or Sub-Committee in regard to work relative to their electoral division, being either the investigation of matters raised by constituents or matters under consideration by the Committee or Sub-Committee (See note 7).
3. Performance of duties for other bodies which have been appropriately prescribed by the Secretary of State; to which the claimant has been appointed or nominated by the Council and which do not themselves provide attendance allowances.
4. Attendance at meetings of, or performance of other duties for bodies to which the claimant has been appointed by the Council as a representative of the council; provided that such duties relate to one or more of the functions of the council and performance thereof will contribute to the claimant's work in the discharge of these functions.
5. Attendance, with the minuted approval of the Council or of the appropriate Committee or Sub-Committee, at (a) meetings or events held for the purpose of or in connection with the discharge of the functions of the Council or (b) conferences, seminars, or similar functions, convened for the purpose of discussing matters relating to the interests of the Council or any part thereof, including meetings held in response to invitations issued by Government departments, or other Councils, or other public bodies.
6. Attendance at meetings convened by Conveners or vice-Conveners of Committees with officers to discuss departmental matters or matters relating to Committee business (see Note 2).
7. Attendance at surgeries or clinics for dealing with constituents' problems.
8. Either:-
 - (a) work relative to the claimant's electoral division, being either the investigation of matters raised by constituents, or visits to sites or locations to investigate matters under consideration by the Council, or

(b) work relating to the Committees or Sub-Committees of which he or she is a member, other than attendance at meetings of these bodies.

Where 8(a) above is claimed members should ensure the following:

- Reference should be made to paragraph 8(a).
 - Details of the journey should show the street name, location or site along with the town (if appropriate).
 - All further details should be returned in the normal manner.
9. Attendance at meetings of a political group of the Council or at meetings of the executive committee of such a group, in connection with the functions of the Council.
 10. The doing by the Convener or the Vice-Convener of the council or one of its Committees, or by another member of the Council on the nomination of the appropriate Convener, of any thing for the purpose of, or in connection with, the discharge of the functions of the Council, or of one of its Committees, as the case may be, including the council's functions of providing assistance to other bodies and of providing information relative to the functions of the authority.
 11. The performance, by the councillors who are appointed to act as Secretary of the Administration Group and of the two main Opposition Groups respectively, of duties which they carry out in arranging for the discharge of business to be considered by the Council or by the Committees or Sub-Committees of the Council.
 12. Attendance at meetings of (a) Community Councils, or (b) School Council (or School Boards), or any Committee or Sub-Committee thereof, whose catchment area includes the electoral division of the claimant.
 13. Attendance at any event arranged by Angus Council to which a formal invitation has been extended by the Council, or the appropriate Committee or Sub-Committee, or by the Convener of the Council.
 14. The performance of any other duty or the attendance at any other meeting for which the Council, or in emergency the Chief Executive may authorise payment of travelling and subsistence allowances under the said Sections; provided that the Chief Executive certifies:
 - (a) that the performance of the duty will significantly contribute to the effective discharge of one or more of the functions of the council, or
 - (b) that the attendance at the meeting will significantly assist the claimant in the performance of his duties; and provided also that the Chief Executive shall not hereunder vary any existing decision of the Council whether contained in Standing Orders or otherwise.

Note

1. Since it will not be practicable for the Head of Corporate Improvement and Finance to verify the details of every claim the declaration by the claimant will be regarded as the primary evidence of the authenticity of the claim.
As advised, all claims should be passed to the Chief Executive's office for counter-signature.
2. In the case of claims relating to meetings with officers, members are asked to state the names and departments of the officers concerned.
3. Work undertaken at a claimant's home will not be covered under paragraph 8.
4. In the case of claims relating to 8(a) members are reminded to state the required detail.
5. To assist the Payroll Section in checking claims members should avoid abbreviations. Due to the restricted space in the claim form, if necessary, use more than 1 line per entry.
6. Where members are directly invited to attend an 'approved duty' of an outside body it would be most helpful if a copy of the invitation was attached to the claim form so that the Payroll Section can check the claim readily.
7. It is important when completing claim forms that if a member is attending a Committee or Sub-Committee under the new 2 (iv) that their claim clearly refers to that paragraph e.g. Development Standards 2 (iv) – it would be helpful if as much detail as possible was included so that when checking is carried out that there is no doubt regarding which Approved Duty applies.

HM INSPECTOR OF TAXES,
CENTRE 1, EMPLOYERS UNIT, EAST KILBRIDE G79 1AA

Councillor:..... Ni No:

Council:..... Angus

Office held from 6th April 20
5th April 20

1. Received (period 6th April 20 to 5th April 20)

- (a) Basic Allowance Total:
- (b) Attendance Allowance Total:
- (c) Convener/ Vice Convener’s Allowance Total:
- (d) Chairman’s Allowance Total:
- (e) Travel Allowance Total:
- (f) Subsistence - Non Taxable Allowance Total:
- (g) Subsistence - Taxable Allowance Total:
- (h) Secretarial Allowance Total:
- (i) Postage Expenses Total:
- (j) Telephone/Fax Expenses Non Taxable Total:
- (k) Telephone Expenses Taxable Total:
- (l) Conference Total:
- (m) Miscellaneous Total:

2. Tax Relief claimed on expenses for the above period

- Nature: Details:
- (a) Travel: other than “Approved Duty”:
 - (b) Telephone:
 - (c) Postages & Stationary:
 - (d) Household Expenses:
 - (e) Other Expenses:

I declare that the particulars entered above are in every respect truly stated according to the best of my knowledge and belief:

Signature:.....

Address:.....

.....

.....

.....

Date:.....

Local Councillors – Expenses under Section 198 ICTA 1988

NOTES FOR GUIDANCE

Attendance allowance, with travelling and subsistence allowances where appropriate, paid by the Local Authority in connection with the approved duties, are assessable to Income Tax under the rules of schedule E.

In addition to the expenses covered by the travelling and subsistence allowances which councillors receive from the Local Authority in connection with approved duties certain items of expenditure may also be incurred in their capacity as councillors other than in connection with the approved duties. A deduction for tax purposes may be claimed by councillors for such expenses provided they are incurred wholly and exclusively and necessarily in the performance of their duties as councillors and are met from their taxable allowance.

No deductions can be given:

- Where reimbursement has been or could be claimed from the Local Authority;
- Where a councillor could use the services provided by the Local Authority, for example postage stationery, but incurs expenses because he chooses not to do so;
- Where expenses are incurred for political purposes, for example electioneering;
- For an amount in excess of the total taxable allowances received in respect of the councillors duties;
- Where a councillor receives a non taxable allowance (financial loss allowance)

The following notes set out, the various types of expenditure concerned, with guidance as to the basis of the claim under each individual head. These notes have no legal force and do not affect your rights of appeal on points concerning your own liability to tax. You should remember that the inspector may require evidence of the amount spent on all or any of the items listed below.

CATEGORIES OF EXPENDITURE

TRAVEL

Where a councillor incurs expenses on necessary travelling in the performance of his duties as a councillor for which he does not receive an allowance from the Local Authority he may claim expenses as below.

- a. car. In the case of a privately owned car used by a councillor a standard mileage allowance of 50% of the rate paid by the Local Authority for approved duties. Councillors will need to keep records of their mileage on non-approved duties which will attract this relief.
- b. Public transport/other. The actual costs incurred for which no allowance can be obtained from the Local Authority.

POSTAGE AND STATIONERY

The amount of claims should be limited to the actual cost incurred.

TELEPHONE

A claim may be made for the cost of call made in respect of approved and non approved duties. No deduction can be given for any part of the rental of the telephone. Any claim should be reduced by any non taxable reimbursement made by the local authority and where reimbursement covers the cost of the calls no claim should be made

SECRETARIAL ASSISTANCE

A deduction may be given for payment for necessary secretarial assistance involving for example drafting replies to letters, typing and filing where such assistance is not provide by Local Authority. Any amounts claimed should be reasonable in relation to the councillor's allowances and to the assistance given. The amounts must actually have been paid to the assistant on a regular basis; the inspector may wish evidence of such payments.

HIRE OF ROOMS

The expenditure to be claimed should be limited to the amount incurred and should relate to hire for "surgeries" or protest meeting such as objections to planning applications. A claim will not be admitted in respect of the hire of rooms for party political purposes.

HOUSEHOLD EXPENSES

The Inland Revenue's view is that expenses such as rent rates and fuel are not admissible under the head as they do not fulfil the basic requirement of the legislation (section 198 taxes act)namely that they must be incurred wholly, exclusively and necessarily in the performance of the duties.

The Inland Revenue are however prepared to grant concessional relief in respect of the additional costs incurred. Following discussions it has been agreed that the amount of the standard concessional allowance for the use of home by a councillor should be £120 per annum.

OTHER EXPENSES

Any other expenses which are not covered by the above should be itemised and should be limited to the actual amount incurred. The inspector may wish to see the evidence of such payments.

SUMMARY OF PAYMENT & REIMBURSEMENT TYPES

REMUNERATION REGULATIONS

- Salaries
- Leader of the Council
 - Civic Head
 - Senior Councillors
 - Basic Councillors

ALLOWANCES AND EXPENSES REGULATIONS

Expenses – Civic Head including any persons deputising for them - (up to £3,000 in a 12 month period)

Travel Allowances & Expenses Claimable	Car	45p per mile
	Motorcycle	24p per mile
	Bicycle	20p per mile
	Passenger Rate	5p per mile per passenger
	Parking Charges	Receipted
	Road and Bridge Tolls	No Receipt
	Road Pricing/Congestion	Receipted
	Ferry Fares for Car etc	Receipted
	Buses/Trams	Receipted
	Taxis/Trains/Air Travel	Receipted
	Overnight Subsistence (B & B)	Receipted
	Meals - Lunch	Receipted
	Dinner	Receipted
	Breakfast	Receipted

DECLARATION

UNRECEIPTED EXPENSES

I _____ (Employee/Member name) hereby request that I am reimbursed for the undernoted unreceipted expense(s).

Employee/Member Pay No:

Date Expense Incurred:

Description of Journey & Purpose:

.....

Expense Item Claimed:

Value Claimed: £.....

Detailed reason why no receipt obtained:

.....

.....

.....

Employee/Member Signature Date:

AUTHORISATION

I hereby authorise the above unreceipted expense.

Authorised Signatory: Date:

Job Title:



Pensions for Councillors in Scotland

The Local Government Pension Scheme (LGPS) in Scotland is available to all councillors elected to a local authority in Scotland, including such a councillor when exercising functions as a convenor or vice-convenor of a joint board. To be able to join the LGPS, councillors need to be under age 75.

The LGPS is a secure scheme because the benefits are guaranteed by law. The benefits you get when you retire are based on the number of years you have been a member of the scheme and your average pay as a councillor. The benefits are not dependent on share prices and are not affected by stock market fluctuations.

How do I join the LGPS?

It will be up to you to decide whether or not to join the scheme, although you have to be under age 75. To secure your entitlement to the scheme benefits, even though you automatically become a member, it is important that you complete and return a joining form. On receipt of your form, relevant records will be set up and an official notification of your membership of the scheme will be sent to you.

Can I join if I already pay into another pension?

Yes - you can pay into as many different pension schemes as you want. You can pay up to 100% of your UK taxable earnings in any one tax year into any number of pension arrangements of your choice (or, if greater, £3,600 to a "tax relief at source" arrangement, such as a personal pension or stakeholder pension scheme) and be eligible for tax relief.

What do I pay?

How much it costs you depends on how much you're paid. There is currently a five tier contribution system, with contributions based on how much of your remuneration as a councillor falls into each tier.

Here are the tiers from April 2013:

Whole-time pay	Contribution rate (%)
On earnings up to and including £19,800	5.5%
On earnings above £19,800 and up to £24,200	7.25%
On earnings above £24,200 and up to £33,200	8.5%
On earnings above £33,200 and up to £44,200	9.5%
On earnings above £44,200	12%

The pay ranges will be increased each April in line with the cost of living.

Let's take a look at a councillor whose remuneration rate is £22,000.

They'll pay 5.5% on their pay up to £19,800, and 7.25% on the next £2,200. That gives an overall contribution rate of 5.7% - around £104 a month in contributions.

If you pay tax you will get tax relief¹ on your contributions at the time they are deducted from your pay and if you pay National Insurance you will pay a lower rate of NI contributions up to State pension age. Your council pays the rest of the cost of providing your LGPS benefits, which costs the council about double the amount you pay.

What are the benefits?

Life cover from the moment you join, with a lump sum of 3 times your career average pay being paid if you die in service.

Cover for your family with a pension for your husband, wife, civil partner² or nominated co-habiting partner³ and for eligible children should you die.

Retirement Benefits:

After 2 years membership you can retire from office and draw your pension at age 60⁴ or over, even though the scheme's normal pension age is 65. It's also possible to retire from age 55⁴ and receive your benefits immediately, but only if your council gives their consent.

Regardless of how long you have been a member of the scheme, immediate benefits are payable at any age if you have to retire because of permanent ill health.

When you retire you can look forward to:

A **pension for life** that increases each year in line with the appropriate cost of living index.

On retirement you can exchange part of your annual pension for a one off **tax-free cash payment**.

How are benefits worked out?

Your LGPS retirement pension when you retire is calculated as 1/60th of your career average pay for each year of membership of the LGPS i.e.:

$$\text{Annual Pension} = \frac{\text{Membership in the LGPS}}{60} \times \text{Career Average Pay}$$

And if you want to take a lump sum, you receive £12 lump sum for each £1 of pension given up. You can take up to 25% of the capital value of your pension benefits as a lump sum.

What is career average pay?

This is your remuneration as a councillor for each year or part year ending 31 March adjusted (other than the final year's pay) by the change in the cost of living, as measured by the appropriate index(es), between the end of the relevant year and the end of the month in which you leave the scheme.

The aggregate of each year's revalued pay is then divided by the total number of years and part years you have been a member of the LGPS to arrive at a career average pay. This is used in the calculation of your LGPS benefits.

Can I transfer previous pension rights into the LGPS?

You may be able to transfer previous pension rights into the LGPS from another pension scheme, personal pension plan or stakeholder pension. You have only 12 months from joining the LGPS to opt to transfer previous pension rights, unless your council allows you longer. You are not able to transfer councillor membership from a previous LGPS fund in Scotland or from LGPS membership as an employee in Scotland. If you have benefits you have previously built up as a councillor in the same LGPS fund in Scotland and you have not made an option within the normal

twelve month time limit, you can still transfer them into your current LGPS membership **provided you opt to do so by 31 January 2014.**

What happens if I leave before retiring?

If you have at least two years membership, or have transferred other pension rights into the LGPS, or you already have a deferred benefit in the LGPS in Scotland, and you leave before becoming entitled to the immediate payment of your benefits, they will be deferred for payment, normally until age 65.

You may be able to transfer your LGPS benefits to another pension scheme, although you cannot transfer them to another LGPS fund in Scotland or join them to any membership of the LGPS you might take up as an employee in Scotland.

If you have less than two years membership, have not transferred other pension rights into the LGPS and do not already have a deferred benefit in the LGPS in Scotland, you may be able to claim a return of contributions less tax and an amount for National Insurance.

Can I pay more to improve my pension benefits?

You can increase your benefits by making additional voluntary contributions (AVCs) or, if you are under age 64, you can pay⁵ additional contributions to buy up to £5,000 of extra LGPS pension in blocks of £250. Also, you may be able to pay contributions into a personal pension plan or stakeholder pension scheme. You can find out more about these options from www.dundee.gov.uk/pensions/.

How do I join the LGPS?

If you are under age 75 you will be **automatically** enrolled into the scheme. Check your payslip details to make sure contributions are being collected from your remuneration. Even though you automatically become a member, it is important that you complete and return the joining form.

You have the right to opt out of membership of the scheme.

Want to know more?

This leaflet gives a brief outline of the LGPS that applies from 1 April 2009. If you want to know more about the scheme, or if you have membership in the scheme before 1 April 2009 and want to know how benefits built up before then are worked out, you can find more information from

www.dundee.gov.uk/pensions/ or by logging on to www.lgps.org.uk.

This leaflet is for councillors in Scotland and reflects the provisions of the LGPS and overriding legislation at the time of publication in May 2013. The Government may make changes to overriding legislation and, after consultation with interested parties, Scottish Ministers may make changes in the future to the LGPS. This leaflet is a brief guide to the Local Government Pension Scheme and cannot cover every personal circumstance. In the event of any dispute over your pension benefits, the appropriate legislation will prevail. This leaflet does not confer any contractual or statutory rights and is provided for information purposes only.

¹ There are restrictions on the amount of tax relief available on pension contributions. If the value of your pension savings increase in any one year by more than the annual allowance of £50,000 you may have to pay a tax charge. Most people will not be affected by the annual allowance.

² A civil partnership is a relationship between two people of the same sex ("civil partners") which is formed when they register as civil partners of each other.

³ A co-habiting partner is someone you are living with as if you are married or in a civil partnership. To nominate a co-habiting partner to receive a survivor's pension, your relationship has to meet certain conditions laid down by the scheme.

⁴ Benefits payable before age 65 will be paid at a reduced rate.

⁵ Subject to completion of a satisfactory medical if required by the council.

**DUNDEE CITY COUNCIL
LOCAL GOVERNMENT SUPERANNUATION (SCOTLAND) REGULATIONS**

TO BE COMPLETED BY EMPLOYEE AND RETURNED TO YOUR FINANCE SECTION - TOGETHER WITH A COPY OF YOUR BIRTH CERTIFICATE

Name _____ NI No _____

Authority _____ Pay No _____

The undernoted is a complete statement of all previous pensionable service in a Pension Scheme in which my rights and contributions have been preserved, or pensionable employment from which I have resigned, and from which I have not received, or applied for a refund of contributions or am in receipt of a pension (if none, please write "none") _____ **PLEASE SEE NOTES OVERLEAF**

Status: Single Married Widowed Divorced Civil Partnership

Have you paid into an Occupational Pension? YES/NO (If Yes, complete Box below)

BOX B

Name and Address of Superannuation Scheme or Fund in which you were a member	Name and Address of Employer	Post Held	Date of Service						State whether benefits were preserved/transferred
			Day	From Month	Year	Day	To Month	Year	

Are you interested in transferring the above service? * YES/NO (see overleaf)

*** If Yes, I authorise my previous Pension Provider to provide all relevant information to Dundee City Council.**

Are you in receipt of a pension or compensation from any of the above? YES/NO If yes, give details.

Were you paying Additional Voluntary Contributions (AVC's) in your previous employment? YES/NO

Date _____

Signature _____

Important Notes: -

1. Application to transfer any previous pensionable service must be made within twelve months of the date upon which you joined the Pension Scheme.
2. A Councillor member may only transfer previous Local Government Pension Scheme service if it is also in respect of being a Councillor member. Previous service from Local Government employment cannot be transferred in.