

Original Approval Date: 11 April 2007

Version No. and Date: 1 (August 2007); 2 (May 2008); 3 (Oct 2008); 4 (May 2011); 5 (July 2011); 6 (September 2011); 7 (April 2012); 8 (July 2012); 9 (February 2013); 10 (November 2013 – automatic uprating in accordance with Section 8 of Scheme only); 11 (Jan. 2015 - automatic uprating in accordance with Section 8 of Scheme only); 12 (Feb. 2016 - revision re: allowances for Authority-appointed nonexecutive directors on the Board of Red One Ltd.); 13 (April 2016); 14 (May 2016); 15 (April 2017 – automatic uprating only in accordance with Section 8 of Scheme); 16 (April 2018); 17 (April 2018 – automatic uprating only in accordance with Section 8 of the Scheme); 18 (April 2018 – reinstatement of SRA to Authority Members appointed by the Authority as non-executive directors on the Board of Red One Ltd.); 19 (December 2018); 20 (April 2019 – automatic uprating only in accordance with Section 8 of the Scheme); 21 (June 2019 – allowances for Independent Persons and Independent Scheme Manager representative on Local Pensions Board); 22 (April 2020 – revised to incorporate approved recommendations from four-yearly annual review); 23 (December 2020); 24 (May 2022 - automatic uprating in accordance with the Scheme and revision to NI rates); 25 (September 2022- new allowance co-opted independent member of Audit & Governance Committee); 26 (December 2022 – Authority approved uprating to 22-23 allowance rates); 27 - automatic uprating in accordance with Authority decision December 2022); 28 – April 2024 review to incorporate approved recommendations from four yearly review).

## **DEVON AND SOMERSET FIRE AND RESCUE AUTHORITY**

### **SCHEME OF MEMBERS' ALLOWANCES**

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## **1. INTRODUCTION**

1.1. The Devon and Somerset Fire and Rescue Authority (“the Authority”) has adopted this local scheme in accordance with the provisions of the Local Authorities (Members Allowances) (England) Regulations 2003 (“the Regulations”).

1.2. In this Scheme:

“Member” means any Councillor appointed by a constituent authority in accordance with the provisions of the Devon and Somerset Fire and Rescue Authority (Combination Scheme) Order 2006;

"Constituent authorities" means Devon County Council, Somerset County Council, Plymouth City Council and Torbay Borough Council.

“Independent Person” means any person so appointed by the Authority in accordance with the requirements of the Localism Act 2011.

“Independent Employer Representative” means any person appointed to serve on the Local Pensions Board in accordance with the provisions of Section 102(3) of the Local Government Act 1972 and 13(2) of the Local Government and Housing Act 1989.

“Co-opted independent member” means any person appointed to serve on the Audit & Governance Committee in accordance with the provisions of Section 102(3) of the Local Government Act 1972 and 13(2) of the Local Government and Housing Act 1989.

“Co-optees Allowance” means an allowance payable in accordance with Regulation 9 of the Regulations.

## **2. THE SCHEME – GENERAL ASPECTS**

2.1. The Scheme provides for the payment of allowances as detailed below in relation to duties undertaken for the Authority. In accordance with Regulation 10(9), Members may NOT receive an allowance from their appointing constituent authority in connection with their work as an Authority Member.

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- 2.2. Where a Member's term of office does not extend through a complete year, any Basic or Special responsibility allowance payable shall be pro-rata to the number of days during which his/her term of office subsists.

### **3. BASIC ALLOWANCE**

- 3.1. Members of the Authority will receive an annual Basic Allowance of £3,346 payable in twelve monthly instalments.
- 3.2. The basic allowance is intended to recognise the time commitment of Members including calls on their time at meetings with officers. It is also intended to cover incidental costs such as the use of Members' telephones, postage etc.

### **4. SPECIAL RESPONSIBILITY ALLOWANCES**

- 4.1. Members holding the positions listed below will receive – in addition to the Basic Allowance - an annual Special Responsibility Allowance as shown, payable in twelve monthly instalments, in recognition of the duties and time commitment such positions entail.

<b>Position</b>	<b>Allowance (£)</b>
Authority Chair	16,395
Authority Vice-Chair	8,298
Committee Chair	4,852
Authority appointed non-executive directors to the Board of Red One Ltd.	7,361
Member of Local Pensions Board (Firefighters' Pensions Scheme) (0.15 x Basic)	501

- 4.2. Members may, normally, receive only ONE Special Responsibility Allowance (SRA) – at the highest appropriate rate – in addition to the basic allowance irrespective of how many eligible positions they hold.

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## **5. CO-OPTEEES ALLOWANCES**

- 5.1. An Independent Person appointed as required by Section 28(7) of the Localism Act 2011 will receive a co-optees allowance of £112 for each standards issue with which they are involved.
- 5.2. An Independent Employer Representative appointed to the Local Pensions Board in accordance with the provisions of Section 102(3) of the Local Government Act 1972 and Section 13(1) of the Local Government and Housing Act 1989 will receive a co-optees allowance of £600 per annum.
- 5.3. A co-opted independent member appointed to the Audit & Governance Committee will receive a co-optees allowance of 0.5 x the Basic Allowance per annum.

## **6. TRAVEL AND SUBSISTENCE EXPENSES**

### ***General***

- 6.1. Those duties set out in Schedule 1 to this Scheme will attract reimbursement of travelling and subsistence expenses including overnight accommodation as appropriate. Those duties listed in Schedule 2 will be eligible for reimbursement of travelling expenses only.

### ***Travel***

- 6.2. Where a Member undertakes official duties within the geographical areas listed in paragraph 6.3 below and travels in his/her own car, he/she may claim for reimbursement of actual mileage incurred in accordance with rates shown in paragraph 6.4 below. Please note that, in accordance with relevant legislation, reimbursement for mileage claimed for home to Fire Service Headquarters journeys (i.e. to attend Authority meetings) will be taxed at source.
- 6.3. The geographical areas referred to in paragraph 6.2 above are:  
the County areas of Cornwall, Devon, Dorset, Gloucestershire, Hampshire, Somerset, Wiltshire and the area of the former Avon County Council

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6.4. For clarification, the current rates referred to in paragraph 6.2 above are:

	<i>Rate per mile</i>	
	<i>First 10,000 miles</i>	<i>Above 10,000 miles</i>
Cars	45pence	25pence
Motorcycles	24pence	24pence

- 5p per passenger per mile (up to 4 passengers);
- 20p per mile bicycle allowance.

6.5. Members travelling on official duties in the geographical areas listed above may alternatively elect to travel using a mixture of public and private transport (i.e. taxis). Where such transport is used, receipts MUST be obtained. Members will be entitled to claim, on production of receipts, for expenditure actually incurred by using such transport EXCEPT where this expenditure exceeds that which would have been incurred had the member used his/her own transport. In this case, the claim will be adjusted to pay the lesser of the two amounts. Claims will be checked against the home-to-venue mileage calculated using the [AA website route planner](#).

6.6. For travel on official duties outside the areas defined in paragraph 5.3 above rail travel (at Standard Class fare) or other public transport (at ordinary fare) should be used except where this would prove impracticable. In the first instance, Members should contact Democratic Services to obtain a travel warrant. In the event of a Member having to arrange his/her own journey, Standard Class rail fare will be refunded on production of a receipt. In the event of the Member considering that travel by rail or other public transport to be impracticable, the approval of the Clerk to the Authority must be obtained to use the Member's vehicle prior to the journey being undertaken.

6.7. Wherever practicable, claims for travel by car or motorcycle should be accompanied by a VAT fuel receipt. This is to enable the Authority to reclaim the VAT on the fuel element of mileage claims.

6.8. All mileage claims will be checked against the route indicated on [the AA website route planner](#). Claims will be adjusted accordingly if more than 10% above the mileage shown on the website.

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- 6.9. Any expenditure on tolls, parking fees (EXCLUDING parking fines) or ferries incurred when undertaking an official duty will be reimbursed on production of receipts.
- 6.10. Except as provided for in paragraph 5.5 above, costs associated with the hire of taxis will only be reimbursed in the event of use in an emergency OR due to public transport being unavailable. In such cases, receipts MUST be produced and the reasons for the taxi hire notified in writing when submitting the claim.
- 6.11. Any arrangements for travel abroad on official duties will be administered by the Clerk to the Authority.

### **Subsistence**

- 6.12. Reimbursement of subsistence expenses will be linked to rates payable to Devon & Somerset Fire & Rescue Service employees and amended accordingly. For clarification, the current rates are:

<b>Subsistence type</b>	<b>Rate (£.p)</b>
Breakfast (payable if leaving home before 07.00hours)	7.00
Lunch (payable for absence of 3hours or more including the hours of 12.00 to 14.00hours)	10.00
Tea (payable for absence of 2.5hours up to including 18.30hours)	4.00
Dinner (payable for absence up to and including 20.00hours)	12.00
Dinner (overnight stay)	22.00

**(NOTE:** either Tea or Dinner may be claimed for subsistence incurred on the same night, but not both).

- 6.13. All claims for subsistence MUST be accompanied by a receipt. Claims will be processed on the basis of reimbursing actual expenditure only up to the maximum amounts set out in paragraph 6.12 above. Subsistence claims will NOT be paid where the subsistence concerned is provided directly either by the Authority OR by the event organiser, even where the Member declines to accept the subsistence and makes their own provision.
- 6.14. Where an official duty requires an overnight absence, then arrangements for this should, normally, be made through the Democratic Services section.

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6.15. Overnight accommodation will only be booked on the basis of the following guidelines:

Members would be eligible for overnight accommodation when:

- A Member is attending a residential event as the Devon & Somerset Fire & Rescue Authority appointed representative; and
- Attendance at a non-residential meeting by a member as the Devon & Somerset Fire & Rescue Authority appointed representative would require them to leave home before 7.00am or arrive back home after 11pm.

6.16. When booking accommodation, either via Democratic Services or directly, there is an expectation that reasonable effort be made to book as far in advance as possible to secure the best rate available

6.17. Paragraphs 6.1 to 6.16 above also apply, making the necessary changes, to the “Independent Person”, the “Independent Scheme Manager Representative” and any co-opted independent member appointed to the Audit & Governance Committee.

## **7. CLAIMS FOR REIMBURSEMENT OF TRAVEL AND SUBSISTENCE EXPENSES**

7.1. All claims for reimbursement of travel and subsistence expenses under this scheme – supported by receipts as appropriate – must be made on the appropriate form to be supplied by the Treasurer. Completed forms must be submitted for each month by the seventh day of the following month. Completed forms must be returned to the Finance Section at Service Headquarters and shall contain a signed statement by the Member (or “Independent Person”) that they are not entitled to receive remuneration in respect of the matter to which the claim relates otherwise than under the scheme.

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## **8. PAYMENT OF ALLOWANCES**

- 8.1. The payment date is the last working day of each month. Payments will be made on the following basis:
- for Members, one twelfth of the Basic Allowance and any Special Responsibility Allowance for which the Member concerned is eligible will be paid each month;
  - for the Independent Scheme Manager Representative and a co-opted independent member appointed to the Audit & Governance Committee, one twelfth of the associated co-optees allowance will be paid each month;
  - for an Independent Person, an amount representing each standards issue with which they have been involved, on conclusion of that issue;
  - for Members, an Independent Person, an Independent Scheme Manager Representative and an co-opted independent member appointed to the Audit & Governance Committee, an amount representing the sum claimed for travel and subsistence incurred in the month preceding the month of payment.

## **9. ANNUAL UP-RATING OF ALLOWANCES**

- 9.1. The Basic and Special Responsibility Allowances and Co-optees allowances will be amended annually in accordance with any proposal agreed by the National Joint Council for Local Government Services (the “green book”) in relation to the salaries of local authority employees.
- 9.2. As indicated earlier:
- rates for reimbursement of travel expenditure will be amended in line with HM Revenue and Customs advice; and
  - rates for reimbursement of subsistence expenditure will be amended in accordance with any changes in rates payable to employees of the Devon & Somerset Fire & Rescue Service.



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## **10. INCOME TAX AND WELFARE BENEFITS**

### **(i) General**

10.1. This provides a brief summary, for information purposes only, of the tax implications associated with the allowances set out in this scheme. The Authority does not guarantee that this information is necessarily accurate or appropriate for individual Members. It is for Members to satisfy themselves personally that their tax and National Insurance arrangements are in order and they should consult their own advisers as they think fit about these matters.

### **(ii) Income Tax**

10.2. Basic and Special Responsibility Allowances are subject to Income Tax as they are payments made in respect of the duties of an office. Travelling and Subsistence Allowances MAY be subject to Income Tax and in this respect Members (and the “Independent Person”) are advised to keep appropriate records to satisfy the Tax Office. Receipts should be obtained and kept in the case of any subsistence allowance claimed. Please note that, as per paragraph 6.2 above, reimbursement of mileage expenses incurred on home to Service Headquarters journeys (i.e. to attend Authority meetings) is taxable at source.

10.3. The Inland Revenue is notified of the names and addresses of all Members who claim taxable allowances. Tax is deducted at basic rate until the Inland Revenue notify the Authority of the appropriate tax code for each Member.

10.4. Some expenses incurred by Members in the course of their Authority duties may be deductible against tax. Any Member who believes that some of his/her expenses as a Member may be tax deductible, should contact his/her Tax Office.

### **(iii) National Insurance Contributions**

10.5. Basic and Special Responsibility Allowance payments will attract National Insurance Contributions (NICs) at levels that vary depending on the total earnings of the Member concerned.

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- 10.6. Members who are employees will have no liability for NICs if their earnings are less than the lower earnings limit (currently £123 per week) or they have reached State Retirement Age.
- 10.7. In its 2023 Autumn Statement, the government announced that from 6 April 2024 Class 2 self-employed NICs would be abolished and Class 4 NICs cut from 9% to 8% on profits between £12,750 and £50,270.
- 10.8. Members who are employees with more than one job may be able to “defer” paying Class 1 National Insurance contributions to prevent an overpayment in instances where the Member earns £967 or more from one job or £1,209 or more from two (or more) jobs over the tax year in question. Application for deferment is via completion by the Member concerned of form CA72A, available from the HM Revenue and Customs website. The deadline for applying is 14 February in the relevant tax year (or 31 January if you are self-employed).
- 10.9. Members who are both employed and self-employed are advised to check the position in relation to payment of National Insurance contributions with HM Revenue and Customs. A link to the HM Revenue and Customs website is provided below:
- <https://www.gov.uk/government/organisations/hm-revenue-customs>
- (iv) Department of Works and Pensions Benefits***
- 10.10. The receipt of allowances may affect Members who are receiving benefits from the Department of Works and Pensions (DWP). All allowances should be declared to the DWP who will be able to advise Members about the way in which allowances affect any benefits received.
- 10.11. Members should note that failure to disclose any allowances to the DWP may result in prosecution.
- (v) Qualification on above information***
- 10.12. The information in this section is correct up to the date of the last revision of this Scheme. In the event of any issues relating to income tax, national insurance or welfare benefits Members are advised to contact the relevant statutory office directly.

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## **11. ELECTION NOT TO RECEIVE PAYMENT**

- 11.1. A Member may notify the Clerk to the Authority in writing that they elect to forego all or part of any allowances to which (s)he is entitled.

## **12. REPAYMENT OF ALLOWANCES**

- 12.1. Where payment of any allowance has been made in respect of any period during which the recipient was not entitled to receive the allowance the Authority may require repayment of that allowance for the period concerned.

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## **SCHEDULE 1 TO THE DEVON & SOMERSET FIRE & RESCUE AUTHORITY APPROVED SCHEME OF MEMBERS' ALLOWANCES**

### ***APPROVED DUTIES, CONFERENCES AND MEETINGS QUALIFYING FOR REIMBURSEMENT OF TRAVELLING AND SUBSISTENCE EXPENSES (IN ACCORDANCE WITH THE TERMS OF THE SCHEME), INCLUDING OVERNIGHT ACCOMMODATION AND CONFERENCE DELEGATE FEES WHERE APPROPRIATE.***

1. Meetings of the full Authority and any committees, sub-committees, fora, working parties and panels properly constituted by the Authority under its Standing Orders and to which Members have been appointed by the Authority.
2. Meetings of any joint committees constituted under the provisions of the Local Government Act 1972 and to which the Authority appoints Members.
3. Meetings at any other bodies to which appointments are made directly by the Authority (e.g. Local Government Association (LGA) Fire Commission; Devon Strategic Partnership; Safer Devon Partnership; South West Employees; South West Forum of Fire Authorities).
4. Meetings of the Local Government Association Fire Services Management Committee, subject to the Member having been directly appointed to the Committee by the LGA in accordance with its procedures.
5. Seminars, meetings or training events arranged by Officers of the Authority for the benefit of Members of the Authority.
6. Duties necessarily undertaken by the Chair and Vice-Chair of the Authority, and Chair and Vice-Chair of the Authority's Committees, in connection with those posts.
7. Attendance at the Conferences/Events shown in the table overleaf.
8. Attendance at any event not detailed at 7. above, subject to:
  - a. approval by the Clerk (following consultation with the Authority Chair); and
  - b. any costs being contained from within the overall approved budget for Member Allowances, with actual attendance being determined on the basis of the subject matter of the event and Member availability.

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NAME OF CONFERENCE/EVENT	ATTENDANCE BY
Local Government Association Annual Conference and General Assembly Meetings <sup>a</sup>	Representatives appointed by the Authority to the LGA General Assembly
Local Government Association Annual Fire Conference <sup>b</sup>	Four Members maximum - Authority Chair and Vice-Chair; up to two other Members as developmental opportunity.
Ypres Armistice Remembrance Ceremony (with Service Ceremonial Unit) <sup>c</sup>	Chair of the Authority

#### NOTES

- <sup>a</sup> Attendance will only be authorised where the Conference/Meeting Agenda contains item(s) relating to the functions of combined fire and rescue authorities. Clarification should be sought of the Clerk in this respect.
- <sup>b</sup> Conference fees, accommodation and travel are all payable. Subsistence expenses up to the maximum of the rates indicated in this scheme will only be paid in those instances where the subsistence in question is not provided by the event organiser and on production of receipts. Bookings will normally be made by the Democratic Services section. Members making direct bookings are required to produce receipts when making claims, which will be paid in accordance with the rates and conditions as set out in this scheme. Actual attendance to be determined by the Clerk in consultation with the Chair to the Authority (unless where otherwise indicated).
- <sup>c</sup> Travel and accommodation usually booked by the Ceremonial Unit and to be reimbursed at actual cost. Other travel and subsistence to be reimbursed in accordance with the rates as set out in this scheme on production of receipts.

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## **SCHEDULE 2 TO THE DEVON & SOMERSET FIRE & RESCUE AUTHORITY** **APPROVED SCHEME OF MEMBERS' ALLOWANCES**

### ***APPROVED DUTIES ETC. QUALIFYING FOR PAYMENT OF TRAVELLING EXPENSES ONLY (EXCLUDING THE "INDEPENDENT PERSON")***

1. Official openings of Authority premises, launches of Authority Services and Passing Out parades etc.