Kingskerswell Parish Council

Members' Allowance Policy

Date: 22nd June 2023
Agreed at Full Council Meeting – 26th June 2023
Reviewed and updated May 2025

Introduction

Kingskerswell Parish Council (KKPC) may decide to pay a parish basic allowance to the chair only, or to each of its members. If the allowance is paid to members, it will be available only to elected (not co-opted) members.

This policy sets out the details of any allowance paid to the chair and members.

General

The amount payable to the chair may differ (i.e., a higher sum may be awarded because of the extra duties that may be involved (Reg. 25)[1].

Part-years are payable pro rata.

KKPC may also decide to pay travelling and subsistence allowance for the purpose of, or in connection with, the discharge of its functions. This is broad enough to include conferences if KKPC so desires.

A travelling and subsistence allowance may be paid to all members, whether elected or co-opted.

Level of Allowance

In setting the level of these allowances, KKPC must have regard to the recommendations of an independent panel established by the district council or unitary or county council, usually known as the Parish Remuneration Panel (Reg. 27)[2].

The local council does not have to follow the recommendation.

The expenses of this panel may be met by those local councils for whom recommendations are made.

Record keeping

Part 5[3] also makes provision in respect of the publicity that must be given to such recommendations and to the local council's decision on setting the basic allowance, and public rights to inspect the information given.

Part 5[4] also makes provision in respect of the records that must be kept of payments made, and in respect of the publicity that must be given to such payments at the end of a financial year.

---

[1] The Local Authorities (Members' Allowances) (England) Regulations 2003 (SI 2003 No 1021) Part 5 (regs 24 to 32).
[2] As above
[3] As above
[4] As above

A member may, by notice in writing to the local council's proper officer, elect to forego their entitlement (or part of it) to allowances.

Paying the allowance

When making payments to councillors under the allowance scheme, where appropriate, income tax should be deducted under PAYE.

Members may request PAYE is not deducted from the allowance but accept responsibility for this choice.

Chair and Vice Chair

A local council may pay its chair and vice chair a reasonable allowance to enable them to meet the expenses of their office.

The amount should be fixed by the local council in advance and represent reasonable reimbursement to the chair and vice chair for the general duties of their office – communicating with the clerk, attending events in their public figure role, etc (s.15(5).)[5]

The spending of the chair's allowance is not usually subject to annual audit and, unless the local council otherwise directs, it may be spent or used at the chair's discretion and without them having to account for it to the authority.

A chair and vice chair's allowance is probably taxable under PAYE Income Tax, and HMRC advice should be sought before paying it.

The Chair or Vice Chair may request PAYE is not deducted from the allowance but accept responsibility for this choice.

Status and Review

This policy was adopted by the KKPC at a meeting of the full council on 26th June 2023. It will be reviewed periodically by KKPC. Last review May 2025.

[5] LGA 1972