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Date: 3 July 2025

Dear Member

# **COUNTY COUNCIL - THURSDAY, 10 JULY 2025**

Please find enclosed, for consideration at the Full Council meeting on Thursday, 10 July 2025, the reports for Item 8 which were unavailable when the agenda was first published.

# Agenda Item No

8 Member Allowances Scheme (Pages 1 - 20)

Yours sincerely

Benjamin Watts General Counsel



By: Linden Kemkaran, Leader of the Council

To: County Council – 10 July 2025

Subject: Members' Allowances Scheme 2025 – 2026

Status: Unrestricted

Summary: This report summarises the amendments proposed to the Members' Allowances Scheme and asks the Council to agree the Scheme for 2025-2026.

#### 1. Introduction

- a) Member Allowances were introduced to Local Authorities in accordance with Section 18 of the Local Government and Housing Act 1989 (as amended by the Local Government Act, 2000). The regulations governing Local Authorities schemes is set out in "The Local Authorities Members' Allowances (England) Regulations 2003."
- b) Full Council is the decision-maker on Members' allowances. However, there is a legal requirement under the regulations for Members to have before them a report by an independent Member Remuneration Panel setting out their recommendations regarding the scheme.
- c) The current Member Remuneration Panel (MRP) were appointed by County Council on 7 November 2025 to a four-year term.
- d) As agreed by the Selection and Member Services Committee on 9 March 2023, and subsequently endorsed by County Council, the Panel was asked to first produce recommendations for a one-year Member Allowances Scheme covering 2025/26. This is the subject of the current paper.
- e) The next review that the Panel will undertake will make recommendations for the next four-year scheme covering April 2026 to March 2030. The intention is that following this one-year transition period, each four-year scheme will be offset from the election year. This will mean clarity for individuals considering standing for election, and will enable the new Council to consider what will be needed for the next scheme.

# 2. Members' Allowances Scheme 2025-26

- a) The review and recommendations from the Member Remuneration Panel for the current year are set out at Appendix B. In sum, the recommendations of the Panel are:
  - a. Increase allowances by 3.8%, in line with the CPIH measure of inflation. This would increase the Basic Allowance, Dependents'

- Carers' Allowance and Leader's Special Responsibility Allowance (SRA). As the other SRAs are a percentage of the Leader's, they would also increase.
- b. Increase the annual allowance for the two Co-Opted Members of the Governance and Audit Committee from £1,500 to £1,700. This is based on a comparison with other County Councils.
- b) Appendix C sets out what the changes to the allowances would be if the Council accepted all the recommendations.

# 3. Response to the MRP Recommendations

- a) We would like to thank the Panel for the work they have put into making their report and recommendations and look forward to working with them on the four-year review in due course.
- b) We also recognise that the majority of the review was undertaken prior to the election in May. With a new administration in place, there is a need to consider the recommendations from the Panel in the context of its priorities. We are therefore recommending to the Council that the allowances are reduced by 5% for 2025-26. The intention is to use the savings released by doing so to increase the money available for Member Grants.
- c) We also recognise that it is best practice to have independent Co-Opted Members on the Governance and Audit Committee and takes seriously the role that this Committee has in providing a high-level focus on the adequacy of governance, risk, finance, and control arrangements. In order to ensure we are able to recruit the most able people to this role, we will be supporting the Panel's recommendations regarding the increase to the Co-Opted Member allowance and their entitlement to the Carer's Allowance (on a par with elected Members).
- d) Appendix A sets out what the changes to the allowances would be if the Council accepted all the recommendations set out in this report.

#### 4. Recommendations

The County Council is asked to:

- a) Note the report of the Member Remuneration Panel and thank the Panel Members for their work; and
- b) Agree the Member's Allowances Scheme for 2025/26 as set out in Appendix A, incorporating:
  - i. A reduction of 5% to the Basic Allowance.
  - ii. A reduction of 5% to the Leader's Special Responsibility Allowance, with all other SRAs being reduced in accordance with the scheme.
  - iii. A reduction in 5% to the Dependent's Carers' Allowance.

iv. An increase in the allowance for Co-opted Members of the Governance and Audit Committee to £1,700, and an entitlement to the Carer's Allowance.

# 5. Appendices

**Appendix A** – Member's Allowance Scheme showing the changes recommended by the Leader.

**Appendix B** – Interim Review of the Member Remuneration Panel with recommendations for the 2025/26 Member Allowances Scheme.

**Appendix C** - Member's Allowance Scheme showing the changes recommended by the Member Remuneration Panel.

### 6. Background Documents

None.

# 7. Report Author and Relevant Director

Ben Watts, Director of Law and Governance 03000 416814 benjamin.watts@kent.gov.uk

Tristan Godfrey, Senior Governance Manager 03000 411704 tristan.godfrey@kent.gov.uk

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# Members' Allowances Scheme (2025/26 Scheme)

21.14 Basic Allowance - £17,123.0616,266.91 per annum (inclusive of an element for routine subsistence expenditure on KCC duties).

for routine subsistence expenditure on NCC duties).				
	%	£		
Executive				
Leader	100	<del>56,308.82</del> <u>53,493.38</u>		
Cabinet Members (maximum 9)	65	<del>36,600.73</del> <u>34,770.70</u>		
Deputy Cabinet Members (maximum 11)	30	<del>16,892.65</del> <u>16,048.01</u>		
Cabinet Committee Chair (maximum 6)	17.5	<del>9,854.04</del> <u>9,361.34</u>		
Council				
Council Chairman	33	<del>18,581.91</del> <u>17,652.82</u>		
Council Vice-Chairman	17.5	9,854.049,361.34		
Planning Applications Committee Chair	22	<del>12,387.94</del> <u>11,768.54</u>		
Regulation Committee Chair	22	<del>12,387.94</del> <u>11,768.54</u>		
Other Committee Chairs (a)	17.5	<del>9,854.04</del> <u>9,361.34</u>		
Scrutiny Committee Chair	17.5	<del>9,854.04</del> <u>9,361.34</u>		
Select Committee Chairs (for period of review)	17.5	<del>9,854.04</del> <u>9,361.34</u>		
Opposition				
Leader of each Opposition Group (of at least five members) (c)	33	<del>18,581.91</del> <u>17,652.82</u>		

## 21.15 Notes to Table in 21.14:

- (a) Other Committee Chairs: Governance and Audit, Health Overview and Scrutiny, Selection and Member Services, and Pension Fund.
- (b) No Member to receive more than one Special Responsibility Allowance.
- (c) The Opposition Group must comprise a minimum of five Members, one of which will be the appointed Opposition Group Leader. The maximum total SRA funding available for Opposition Group Leaders shall be 3 times the SRA set out in the table for a single Opposition Group Leader. In the event of there being more than 3 qualifying Opposition Group Leaders, the total amount is shared equally amongst them.
- (d) No other allowance to be payable.

Indexation

- 21.16 This is a one-year scheme for year 2025/26. Each indexation increase is subject to annual approval by full Council and will apply to the Basic Allowance, Special Responsibility Allowances and Dependent Carers' Allowance.
- 21.17 The indexation method. A 5% reduction was applied compared to the previous year.

# Travel Expenses

- 21.18 Travel by private vehicles will be reimbursed at the rates set for tax allowance purposes by the HM Revenue and Customs for business travel. Currently, these are 45p per mile for the first 10,000 miles and 25p a mile thereafter by car; the relevant HMRC rates will be paid for travel by bicycle.
- 21.19 Parking fees, public transport fares and any hotel expenses will be reimbursed at cost, but only on production of a valid ticket or receipt the cheapest available fare for the time of travel should normally be purchased.
- 21.20 Taxi fares will only be reimbursed on production of a valid receipt and if use of public transport or the Member's own car is impracticable.
- 21.21 Travel expenses will be reimbursed for any journey on Council duties between premises as agreed for tax purposes (normally excluding journeys to constituents' homes).
- 21.22 VAT receipts for fuel must always be provided to accompany Members' expense claims and any instructions issued by the General Counsel in relation to the submission of expense claims complied with.
- 21.23 Air travel and rail travel other than to/from London or within Kent should be booked through Officers to enable use of discounting arrangements.
- 21.24 Journeys undertaken in accordance with the following descriptions are allowed to be claimed for:
  - (a) attendance at KCC premises to undertake KCC business, including attendance at Council, Cabinet and Committees, etc (including Group meetings) and to undertake general Member responsibilities,
  - (b) representing KCC at external meetings, including Parish and Town Councils and those of voluntary organisations where the member is there on behalf of KCC,
  - (c) attendance at events organised by KCC and/or where invitations have been issued by County Officers or Members (including Chair's events and other corporate events), and

(d) attendance at meetings/events where the Member is an official KCC representative (as determined by the Selection and Member Services Committee) or requested by the Leader or the relevant Cabinet Member.

#### Subsistence Expenses

21.25 These are not normally reimbursed. Hotel accommodation should be booked through Officers. Any other reasonably unavoidable costs related to overnight stays, excluding normal subsistence, will be reimbursed on production of a receipt.

### Dependents' Carers' Allowance

- 21.26 Members who incur expenses themselves in respect of care responsibilities for dependent children under 16 or dependent adults certified by a doctor or social worker as needing attendance will be reimbursed, on production of valid receipts, for actual payments to a carer while the Member is on Council duties, up to a maximum of £13.4712.80 per hour for each dependent child or adult. Money paid to a member of the Members' household will not be reimbursed. In the case of an allowance for the care of a dependent relative, the relative must reside with the Councillor, be dependent on the Councillor and require constant care. Subject to the Childcare Voucher Scheme's standard terms and conditions\*, any Member may, if they wish, sacrifice a portion of their Basic Allowance for Childcare Vouchers which are not subject to tax and national insurance deductions.
  - (a) \* For reference these terms and conditions include (but are not limited to):
    - i. The childcare provider must be OFSTED registered.
    - ii. The children must be aged between 0 and 16.
    - iii. A sacrifice agreement would need to be signed.
    - iv. The amount that can be sacrificed varies depending on whether the applicant is a basic, higher, or additional rate taxpayer.

#### **Pensions**

21.27 Members are not eligible for admission to the pension scheme.

### Co-Opted Members

- 21.28 An allowance is payable to an Independent Person for Standards of £500 per annum plus a daily rate of £100 (pro rata for part of a day).
- 21.29 An allowance is payable to an independent member of the Governance and Audit Committee of £17001500 per annum; they shall also be entitled to claim expenses and the Dependents' Carers' Allowances in line with this scheme.

# Election to Forgo Allowances

21.30 In accordance with Regulation 13 of the Local Authorities (Members' Allowances) (England) Regulations 2003, any Member may elect to forgo all or any part of their entitlement to allowances, by notice in writing to the Monitoring Officer.

# Submission of Claims

21.31 In accordance with Regulation 14 of the Local Authorities (Members' Allowances) (England) Regulations 2003, the time limit for the submission of claims relating to travel, subsistence, Co-Opted Members and dependent carers allowances is four months from the date the expense was incurred.

No Other Allowances are Payable

21.32 Only allowances complying with the above scheme are payable.

# Interim Review

### Introduction

This interim review serves to put forward independent recommendations for Members Allowances for a one-year interim period before the next full review of the Members Allowances Scheme. The scope of the interim review is limited to the uprating of the Members Allowances for the current period, along with the Cooptee Allowance calculation. No other aspects of the Members Allowances Scheme are within the scope of this review; however, the Panel has used this review process to identify a number of areas for further consideration within the upcoming full review, based on the information we have gathered. These areas for further consideration are summarised within this review.

# Approach

For the purpose of this interim review, the Panel conducted semi-structured interviews with senior Kent County Council staff (including the Chief Executive, Monitoring Officer and Corporate Director Finance), the Leader of the Council, and 9 Members of the Council. The Panel also conducted an electronic survey, circulated to all Members, which attracted 45 responses, representing over half of the membership. The review also draws upon desk-based research, including benchmarking against Member Allowances Schemes in other jurisdictions.

# **Uprating**

This interim review considered the indexation methodology which is used by the Kent County Council to adjust/uprate/index annually all the categories of the member allowances. The annual adjustment enables KCC to adjust the allowances pending a full review of the allowances which is normally performed every four years by the Members Review Panel.

# Approach

The Panel conducted a desk-based benchmarking exercise against a Sample Group of County Councils nationwide. The Sample Group included County Councils from across the entire country to get as diverse and representative a group as possible.

In addition to the benchmarking exercise, feedback from semi-structured interviews with senior Kent County Council staff (including the Chief Executive, Monitoring Officer and Corporate Director Finance), the Leader of the Council, and 9 Members of the Council, along with the electronic survey feedback was considered.

# **Findings**

The Sample Group selected for benchmarking purposes comprised:

- Surrey
- Essex
- Lancashire
- Derbyshire
- Devon
- West Sussex

A review of the Indexation Methodology for the Sample Group revealed that of the six County Councils:

- All six use an uprating methodology that is based on inflation or other wage bargaining body
- One has an inflation only indexation methodology which is based on Consumer Price Index (CPI)
- Three have an indexation methodology based on the National Joint Council for Local Government (NJC) pay increase award
- One has a hybrid methodology based on CPI for basis and special responsibility allowances, HMRC rates for car allowances and NJC for carers allowances
- One utilises the Public Sector Pay Index (excluding bonuses) published by the Office of National Statistics for all allowances

The benchmarking exercise indicates that Kent County Council's approach is complex and unpredictable compared to the other approaches. KCC's current approach is an average of the increase to staff who have been deemed successful in the prior year's performance management process and the average of up to eight bodies who use the Public Sector Pay Index (excluding bonuses) published by the Office of National Statistics. The eight bodies include: Armed Forces' Pay Review Body; Review Body on Doctors' and Dentists' Remuneration; NHS Pay Review Body; Prison Service Pay Review Body; School Teachers' Review Body; Senior Salaries Review Body; National Crime Agency Remuneration Review Body; and Police Remuneration Review Body.

The approach adopted by KCC is complex and although it enables KCC to be as wide ranging as possible in the indexation methodology, the complexity, opacity and lack of predictive power relative to other simpler inflationary adjustment mechanisms presents a challenge.

The Panel considers that an indexation methodology should be simple, highly transparent & easily accessible and with a high predictability due to widespread use and availability of information. Based on these criteria, the Panel favours the Consumer Price Index (CPI) approach.

There are two CPI measures that are widely used in the UK: CPIH (Consumer Prices Index including owner occupiers' housing costs), CPI (Consumer Prices Index).

### **CPIH**

This is the headline measure of inflation used by the Office for National Statistics (ONS) and is considered the most comprehensive. It includes owner occupiers' housing costs, which are not included in the CPI.

### CPI

This is a broader measure of inflation, similar to the European harmonised CPI. It excludes owner occupiers' housing costs, making it slightly different from CPIH

Of the two measures above, the Panel prefers the CPIH. EIM65960 - Local Government Councillors and civic dignitaries in England: ODPM guidance: Part One: members' allowances defines the basic allowance as per below:

Basic allowance is intended to recognise the time commitment of all councillors, including such inevitable calls on their time as meetings with officers and constituents and attendance at political group meetings. It is also intended to **cover incidental costs such as the use of their homes**.

As the incidental use of the home is a key component that the basic allowance seeks to recognise we believe that the CPIH is the best measure of inflation to be adopted by Kent County Council for this review period.

The CPIH 12 month rate (March 2024 – March 2025) is 3.8%. Comparing what the increase would have been under the current uprating formula is difficult as the Council has moved away from the TCP scheme and there is therefore no 'Successful' award. However, taking an average of the 3% general award to staff and the figure of 5.2% for the Pay Review Body average, this would have given an uplift of 4.1%. This is not too distant from the uplift we are recommending. The Panel recommends the use of the 12 month rate based on March for the annual uprating process unless an earlier month is more convenient for the various approval processes.

#### Recommendation

For the 2025/26 Members Allowances Scheme, we therefore recommend a one-off increase of 3.8% in line with the CPIH measure. This is to be applied to the Basic Allowance and Special Responsibility Allowance (SRA) for the Leader, with other SRAs increasing as the relevant proportion of this. This increase is to be backdated to the start of the 2025/26 municipal year. It is also to be applied to the Dependents' Carers' Allowance.

# **Cooptee Allowances**

This interim review has considered the Allowance paid to the co-opted members on the Governance and Audit Committee within its scope, to provide Kent County Council with recommendations on the allowance. This Cooptee Allowance is currently paid as a lumpsum honorarium of £1500. Co-optees are also able to claim travel expenses in the same way as elected Members.

# Approach

For the purpose of this review, the Panel conducted a benchmarking exercise against a Peer Group of County Councils. The Peer Group included those County Councils with a population in excess of one million, i.e. the largest County Councils by population. The Panel also took into account the annual budget for Kent County Council, in comparison with the Peer Group.

In addition to the desk-based benchmarking exercise, semi-structured interviews were conducted with senior Kent County Council staff (including the Chief Executive, Monitoring Officer and Corporate Director Finance), the Leader of the Council, and 9 Members of the Council.

The Panel also conducted an electronic survey, circulated to all Members, which attracted 45 responses, representing over half of the membership.

# **Findings**

The Peer Group selected for benchmarking purposes comprised:

- Essex
- Hampshire
- Hertfordshire
- Lancashire
- Surrey

A review of the Member Allowances Scheme for the Peer Group revealed that of the five County Councils:

- three pay a lumpsum Cooptee Allowance
- one pays an hourly rate
- one has no provision for a Cooptee Allowance, but does make provision for a Task Group SRA

The benchmarking exercise indicates that Kent County Council's hybrid approach, with a fixed lumpsum Cooptee Allowance honorarium plus a daily rate, is broadly consistent with the approach taken by Peers, albeit the majority of County Councils across the wider cohort favour the fixed lumpsum approach. The benefit of the lumpsum approach is that it supports budget planning and transparency, with the risk being that Cooptee time spent to deliver against the workload is not accurately reflected. The benefit of the daily/hourly rate approach is that the time spent on Council work by Cooptees is more accurately recognised, with the risk being that this is harder

to budget for and it may create an incentive for excessive time spent on Council business. On balance the more widely adopted lumpsum approach presents the lower risk to Kent County Council, provided that expectations for the demands of the role are managed with prospective Cooptees upfront. It is also noted that the allowance is intended as an honorarium rather than as compensation for time spent.

The benchmarking exercise also highlighted that the approach to Cooptee expenses varies, with some cooptees eligible for expense reimbursement, others conditional on additional committee roles, and some ineligible for expenses. It was noted that a minority of County Council Members Allowances Schemes state that Cooptees are eligible for the Carer's Allowance.

Of the three Peer Group County Councils allocating a lumpsum Cooptee Allowance, the range was from £793 to £1500 (+ annual uprating), the mean was £1,097.67, and the median was £1000. This locates Kent County Council's current payment amount of £1500 within the upper quartile of the Peer Group range.

Of the eleven County Councils allocating a lumpsum Cooptee Allowance, the range was from £500 to £1,738.97, the mean was £1,012.06, and the median was £902.84. This locates Kent County Council's current payment amount of £1500 within the upper quartile of the County Council range.

Benchmark	Mean	Median	Lower Quartile	<b>Upper Quartile</b>
Lumpsum - Peer Group	£1097.67	£1000	£896.50	£1250
Lumpsum – All CCs	£1012.06	£902.84	£728.85	£1274.57

The feedback from the semi-structured interviews was consistent in suggesting that the current Cooptee Allowance is inadequate in recognising the public service performed by Cooptees in a large County Council with budget oversight of in excess of £2.2billion. It was noted that the volume of work is high in Kent, the role played by Cooptees carries significant responsibilities, and that the Audit skillset is in high demand from the private sector, where typical compensation is significantly higher than the allowance, even with a public service discount applied. Both Kent County Council staff and Members noted that the current level of Cooptee Allowance impacts the ability of Kent County Council to attract suitably qualified candidates into coopted roles. It was noted that the current Cooptee terms are ending and that recruiting and retaining high calibre replacements is a priority.

### Recommendations

For the purpose of the interim review, the Panel puts forward the following recommendations with regards to Cooptee Allowances:

- a lumpsum payment of £1700, which falls within the top quartile of the lumpsum County Council range and above the Peer Group, in recognition of the size of the Kent County Council budget and population, and associated Cooptee responsibilities;
- expenses reimbursable in line with the Members Allowances Scheme;
- annual uprating in line with the Members Allowances Scheme; and,
- entitlement to the Carer's Allowance, where applicable, to ensure that care responsibilities are not a barrier to Coopted roles.

# Scope of Full Review

The full review will offer an analysis and recommendations to ensure the remuneration framework remains fair, transparent, and conducive to attracting and retaining Members. Following feedback from our interviews and survey with Members, the Panel intends to explore the following areas as part of the full review:

- **Comparative Analysis**: Assessing KCC's allowance structure against other similar local authorities to ensure competitiveness and fairness.
- Review of the Basic Allowance and Special Responsibility Allowances (SRAs): To include a review of the level of Basic Allowance versus the SRAs
- Special Responsibility Allowances: Reviewing the criteria and amounts for SRAs to ensure they are consistent in reflecting additional commitments, particularly where certain roles and committees have significant responsibilities (including, but not limited to: Planning, Scrutiny, School Appeals). Appreciating the challenge of loss of institutional knowledge each election cycle, to include consideration of linking training to payment of SRAs, Members in the performance additional support of
- Expense Reimbursement Policies: Acknowledging the wide geographical coverage of the county, reviewing the existing expense policies to ensure clarity, fairness, and alignment with best practice, including expenses such as travel allowances, subsistence allowances, dependent carers allowances.
- Review of job profile/descriptions for members: Assessing KCC's profiles and descriptors against other similar local authorities.
- Communication of Members Allowances:
  - Training and CPD
  - Consistency of awareness and uptake of allowances and expenses
  - Member pathways and succession planning

Member Remuneration Panel – Review and Recommendations for 2025/26 Scheme



# Members' Allowances Scheme (2025/26 Scheme)

21.14 Basic Allowance - £17,123.06£17,773.74 per annum (inclusive of an element for routine subsistence expenditure on KCC duties).

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Council Chairman	33	<del>18,581.91</del> <u>19,288.02</u>
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Opposition		
Leader of each Opposition Group (of at least five members) (c)	33	<del>18,581.91</del> <u>19,288.02</u>

### 21.15 Notes to Table in 21.14:

- (a) Other Committee Chairs: Governance and Audit, Health Overview and Scrutiny, Selection and Member Services, and Pension Fund.
- (b) No Member to receive more than one Special Responsibility Allowance.
- (c) The Opposition Group must comprise a minimum of five Members, one of which will be the appointed Opposition Group Leader. The maximum total SRA funding available for Opposition Group Leaders shall be 3 times the SRA set out in the table for a single Opposition Group Leader. In the event of there being more than 3 qualifying Opposition Group Leaders, the total amount is shared equally amongst them.
- (d) No other allowance to be payable.

Indexation

- 21.16 This is a one-year scheme for year 2025/26. Each indexation increase is subject to annual approval by full Council and will apply to the Basic Allowance, Special Responsibility Allowances and Dependent Carers' Allowance.
- 21.17 The indexation method <u>applied compared to the previous year was to use the CPIH rate based on the year to March of the year preceding the start of the scheme year, or an earlier month to align with the approval of the scheme.</u>

# Travel Expenses

- 21.18 Travel by private vehicles will be reimbursed at the rates set for tax allowance purposes by the HM Revenue and Customs for business travel. Currently, these are 45p per mile for the first 10,000 miles and 25p a mile thereafter by car; the relevant HMRC rates will be paid for travel by bicycle.
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- 21.22 VAT receipts for fuel must always be provided to accompany Members' expense claims and any instructions issued by the General Counsel in relation to the submission of expense claims complied with.
- 21.23 Air travel and rail travel other than to/from London or within Kent should be booked through Officers to enable use of discounting arrangements.
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  - (b) representing KCC at external meetings, including Parish and Town Councils and those of voluntary organisations where the member is there on behalf of KCC.
  - (c) attendance at events organised by KCC and/or where invitations have been issued by County Officers or Members (including Chair's events and other corporate events), and

(d) attendance at meetings/events where the Member is an official KCC representative (as determined by the Selection and Member Services Committee) or requested by the Leader or the relevant Cabinet Member.

#### Subsistence Expenses

21.25 These are not normally reimbursed. Hotel accommodation should be booked through Officers. Any other reasonably unavoidable costs related to overnight stays, excluding normal subsistence, will be reimbursed on production of a receipt.

### Dependents' Carers' Allowance

- 21.26 Members who incur expenses themselves in respect of care responsibilities for dependent children under 16 or dependent adults certified by a doctor or social worker as needing attendance will be reimbursed, on production of valid receipts, for actual payments to a carer while the Member is on Council duties, up to a maximum of £13.9847 per hour for each dependent child or adult. Money paid to a member of the Members' household will not be reimbursed. In the case of an allowance for the care of a dependent relative, the relative must reside with the Councillor, be dependent on the Councillor and require constant care. Subject to the Childcare Voucher Scheme's standard terms and conditions\*, any Member may, if they wish, sacrifice a portion of their Basic Allowance for Childcare Vouchers which are not subject to tax and national insurance deductions.
  - (a) \* For reference these terms and conditions include (but are not limited to):
    - i. The childcare provider must be OFSTED registered.
    - ii. The children must be aged between 0 and 16.
    - iii. A sacrifice agreement would need to be signed.
    - iv. The amount that can be sacrificed varies depending on whether the applicant is a basic, higher, or additional rate taxpayer.

### **Pensions**

21.27 Members are not eligible for admission to the pension scheme.

### Co-Opted Members

- 21.28 An allowance is payable to an Independent Person for Standards of £500 per annum plus a daily rate of £100 (pro rata for part of a day).
- 21.29 An allowance is payable to an independent member of the Governance and Audit Committee of £17001500 per annum; they shall also be entitled to claim expenses and the Dependents' Carers' Allowances in line with this scheme.

# Election to Forgo Allowances

21.30 In accordance with Regulation 13 of the Local Authorities (Members' Allowances) (England) Regulations 2003, any Member may elect to forgo all or any part of their entitlement to allowances, by notice in writing to the Monitoring Officer.

# Submission of Claims

21.31 In accordance with Regulation 14 of the Local Authorities (Members' Allowances) (England) Regulations 2003, the time limit for the submission of claims relating to travel, subsistence, Co-Opted Members and dependent carers allowances is four months from the date the expense was incurred.

No Other Allowances are Payable

21.32 Only allowances complying with the above scheme are payable.