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To: County Council – 10 December 2015

Subject: Dependents' Carers' Allowance

Summary: Following consultation with relevant senior officer, the Member Remuneration Panel and the Selection and Member Services Committee the Selection and Member Services Committee recommend a minor amendment to the Dependents' Carers' Allowance paragraph in the Members' Allowance Scheme which will permit an elected Member with childcare responsibility to participate in the Childcare Voucher Scheme offered by the County Council to employees.

1. Introduction

Following a request from an elected Member with childcare responsibility asking whether it would be possible for an elected Member to participate in the County Council childcare voucher scheme we have discussed this possibility with relevant senior officers and sought the advice of the independent Member Remuneration Panel prior to seeking the approval of the Selection and Member Services Committee.

2. Dependents' Carers' Allowance

(1) Within the Members' Allowance Scheme is the following paragraph on Dependents' Carers' Allowance

"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 £10 per hour for each dependent child or adult. Money paid to a member of the Member's 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 reliant on the councillor and require constant care"

(2) We have checked the feasibility of an elected Member, even though they are not employees, being able to participate in the Childcare Voucher Scheme and there is no reason why this is not possible.

(3) The proposal has also been checked with the County Council tax advisers who have confirmed that there is no reason why this facility cannot be made available to elected members from a tax standpoint. The internal auditor has also been consulted and is content.

3. Member Remuneration Panel

(1) Following this consultation process we have sought the views of the Member Remuneration Panel.

(2) The Panel unanimously support the re-wording of the Dependents' Carers' Allowance paragraph as follows with the additions shown in bold type face:

*"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 £10 per hour for each dependent child or adult. Money paid to a member of the Member's 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 reliant 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.**"*

****For reference these terms and conditions include (but are not limited to):***

- ***The childcare provider must be OFSTED registered.***
- ***The children must be aged between 0 and 16.***
- ***A sacrifice agreement would need to be signed.***
- ***The amount that can be sacrificed varies depending on whether the applicant is a basic, higher or additional rate tax payer.***

(3) The Panel expressed the view that this extension to the scheme will be a valuable addition to attract those persons with childcare responsibility to take on the role of an elected Member.

4. Selection and Member Services Committee

(1) The Selection and Member Services Committee considered this request at its meeting on 19 November and agreed to recommend this minor amendment to the Members' Allowance Scheme to the County Council for approval.

(2) One of the questions raised at the Committee was whether both an elected Member and an employee of the County Council from the same family could participate in the scheme. This has been checked again with the operators of the scheme. It has been confirmed that both parents or guardians can be a member of the Childcare Voucher salary sacrifice scheme if they are either employed by the County Council or an elected Member.

5. RECOMMENDATION

The County Council is asked to agree the rewording of the Dependents' Carers' Allowance paragraph in the Members' Allowance Scheme as set out in paragraph 3 (2) above.

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Background Documents : [Report to Selection and Members Services Committee – 19 November 2015](#)