

# **MEMBERS' FINANCIAL SUPPORT POLICY**

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## **1. PURPOSE OF DOCUMENT**

The purpose of this document is to outline the financial support that is available to Members to assist them in performing their roles. The financial support available is summarised in Sections 2, 3, and 4 below and includes the Financial Support Scheme (covered in Section 3) and the Extended Support Scheme (covered in Section 4).

## **2. SUMMARY OF THE FINANCIAL SUPPORT AVAILABLE TO MEMBERS TO ASSIST THEM IN PERFORMING THEIR ROLE**

2.1 The following financial support is available:-

- a. The Corporation will meet the cost of travel expenses for Members travelling from the Guildhall to a business venue at which they are conducting their City Corporation business, in accordance with the City Corporation's Business Travel Policy.
- b. Members are entitled to claim expenses associated with the care of children and dependent adults whilst undertaking City Corporation business, for example, for the period of time required to enable attendance at committee meetings, conferences, training, visits and awaydays.
- c. Overnight accommodation is provided to Members free of charge when attending certain early morning or late evening meetings or events e.g. visits to the City Corporation's Markets, a Party Conference which finishes very late at night, hosting or speaking at an early morning or late evening event. This excludes early morning briefings and social events such as Banquets (unless speaking), concerts and ward clubs.
- d. Members can book to use the accommodation when it is not made available under e) in a personal capacity at a subsidised cost. For more details of these costs see 1 in Annex 4.
- e. Non-Members e.g. past Lord Mayors, Chief Commoners and Members (providing they previously served a minimum of 10 years on the Court) can also use the rooms. For details of the costs for use of the rooms see 1 in Annex 4. Guests of Members are also able to use the rooms at the non-Member rates.
- f. Members will have access to IT support and any necessary equipment from the City Corporation's internal IT team.

2.2 The tax and NIC treatment of the items highlighted above is summarised at Annex 5.

2.3 In addition to the above, a Financial Support Scheme is available for Members to claim for loss of earnings suffered as a result of carrying out the duties of their role. The criteria for the evidence required to demonstrate a loss of earnings from employed or self-employed income under the Financial Support Scheme is strict.

2.4 Where a Member does not make a claim under the Financial Support Scheme, but nonetheless performs qualifying duties as a Member and/or incurs other costs as a result of performing their qualifying duties as a Member, a claim can be made under the Extended Member Support Scheme instead.

2.5 Details of both the Financial Support Scheme and the Extended Member Support Scheme are outlined below.

## **3. THE FINANCIAL SUPPORT SCHEME**

3.1 The Financial Support Scheme (previously titled the Financial Loss Scheme) was made in accordance with the resolution of the Court of Common Council of 13 April 2006.

- 3.1.2 The object of the Financial Support Scheme (hereafter “the Scheme”) is to provide a means of addressing the situation where a Member demonstrably suffers a loss of earnings and, as a result, is likely to incur hardship by virtue of undertaking his/her civic duties.
- 3.1.3 It is the responsibility of the Administrator to monitor/scrutinise the Scheme.
- 3.1.4 Where payments are made, the Chamberlain and Town Clerk are required to submit a joint annual report to the Finance Committee setting out the payments made under the Financial Support Scheme during the preceding year.

### **3.2. Eligibility for the Scheme**

- 3.2.1 Subject to the relevant claim form (see Annex 2) being completed at the appropriate time, entitlement to make a claim under the Scheme commences on the date upon which a Member is elected to the Court of Aldermen or the Court of Common Council.
- 3.2.2 The entitlement ceases on the date upon which a Member ceases to be a Member of the Court of Aldermen or the Court of Common Council.

### **3.3 Qualifying/Non-Qualifying Duties**

- 3.3.1 The following are defined as qualifying duties for the purpose of payments under the Scheme:-
- a. attendance at meetings of the Court of Aldermen, Court of Common Council, committees, sub-committees, panels or working groups;
  - b. attendance at any other meeting convened by the Court of Aldermen, Court of Common Council, committee or sub- committee, including call-over meetings, to discuss matters relevant to the discharge of the City of London Corporation’s functions, attendance at any meeting which is an induction training session, seminar, presentation or briefing arranged by Chief Officers of the City of London for Members of a committee, sub- committee, panel or working group to discuss matters relevant to the discharge of the City of London Corporation’s functions;
  - c. attendance at external meetings as a representative of the City of London Corporation where information is available from either the City or the outside body as to the duration of such meetings and where the outside body confirms that it does not operate an allowance scheme of its own;
  - d. attendance at visits, inspections and business events arranged by the City of London Corporation.
- 3.3.2 The following are defined as non-qualifying duties for the purpose of payments under the Scheme:-
- a. constituency work/meetings;
  - b. hospitality events including committee dinners, banquets and receptions;
  - c. service on an outside body which is a charity and where none of the trustees receive payment.

### **3.4. Definition of Earnings**

- 3.4.1 This Scheme provides that a Member is entitled to payment in respect of any loss of earnings or social security benefits suffered by reason of the performance of his/her duties as a Member.

### 3.4.2 Earnings are defined as follows:-

- a. in the case of employment as an employed earner, any remuneration or profit derived from the employment and includes:-
  - any bonus, commission, payment in respect of overtime, royalty or fees;
  - any holiday pay, except where payable more than four weeks after the termination of the employment;
  - any payment by way of a retainer;
  - any statutory sick pay under Part X1 of the Contribution and Benefits Act or statutory maternity pay under Part X11 of the Contributions and Benefits Act;
  - any payment in lieu of notice, and any compensation in respect of the absence or inadequacy of any such notice, but only in so far as such payment or compensation represents loss of income.
- b. in the case of a Member who is self-employed, an actual quantifiable loss evidenced by the production, annually, of a certificate signed by an accountant. The City of London Corporation will reimburse the reasonable cost of obtaining an accountant's certificate upon the Member completing a claim and producing evidence of the payment.
- c. income from a pension.

3.4.3 Examples of the possible circumstances of a claim, the factors to be considered and the evidence required to substantiate the claim are set out in Annex 1.

### **3.5. Members in receipt of Social Security Benefit**

3.5.1 There may be instances when a Member is also in receipt of a Social Security Benefit. In such circumstances, the Member concerned has the same entitlement under this Scheme as any other Member.

### **3.6. Income Threshold**

3.6.1 The Scheme incorporates an income threshold above which payments for Financial Support/hardship will not be paid.

3.6.2 The threshold is set at £50,000.

### **3.7. Rates of Payment**

3.7.1 The daily rates of payment are set out under 2 in Annex 4 and are based on those paid to magistrates under the scheme operated by the Courts Service and shall be increased with effect from 1 May each year in line with the magistrates' scheme.

3.7.2 The Scheme incorporates separate daily rates of payment for Financial Support/hardship sustained for duties of up to two hours, four hours and eight hours duration.

3.7.3 The maximum claimable period per week is eight hours.

3.7.4 The rates of payment specified under 2 of Annex 4 will apply until the Scheme is amended or replaced, in which case the revised rates of payments will be paid from the date from which the amendment takes effect.

### **3.8. Administrator**

- 3.8.1 The Scheme is administered independently by a third-party administrator (“the Administrator”). Details of who the Administrator is can be found in Annex 6.
- 3.8.2 The Administrator will consider claims and (where appropriate) request further information from claimants to support a claim.
- 3.8.3 Once a claim has been considered the Administrator will make recommendations to the Corporation on whether the Corporation should approve the claim and make a payment to the Member under the Scheme. The Administrator will also confirm the amount to be paid to the Member.

### **3.9. Claims**

- 3.9.1 Claimants are required to:-
  - a. make an annual declaration as to their employment status and annual income;
  - b. submit claims in arrears on a not more frequent basis than quarterly to the scheme Administrator, the quarter end dates are 30 June, 30 September, 30 September and 31 March;
  - c. provide appropriate documentary evidence (e.g. a letter from the claimant’s employer confirming the amounts deducted, payslip showing deductions or an accountant’s certificate if the claimant is self-employed) in support of their claim;
  - d. at the year end, provide a copy of their P60 (if employed) or his/her tax return to confirm eligibility for the previous year.
- 3.9.2 Claims must be made on the appropriate form (see Annex 2) and be submitted to the Administrator.
- 3.9.3 Except where so authorised by the Town Clerk, any claim for loss of earnings must be made within three months of the date of the duty to which the claim relates.

### **3.10. Factors to be considered**

- 3.10.1 In considering claims for Financial Support, the Administrator must ensure that the claim is fair and reasonable. Examples of the factors that may be taken into account when considering claims are set out below:-
  - a. The loss must be claimed in connection with the performance of a Member’s civic duty.
  - b. There must be a direct link between the loss claimed and the performance of the Member’s qualifying duty. It must be demonstrated that the loss would not have been incurred but for the performance of that Member’s duty.
  - c. The loss must have been incurred personally by the Member and not, for example, by a spouse, partner, other relative or an employer or organisation.
  - d. The loss must be actual rather than future or hypothetical and must be capable of being quantified to the extent that the amount is at least equal to or greater than the actual amount claimed.
- 3.10.2 The Administrator reasonably requires Members to furnish evidence of loss of earnings and the City may determine the sufficiency of the evidence provided:-

- a. There must be adequate documentary evidence to support a claim (see Annex 1 for examples).
  - b. The Administrator will examine the documentary evidence provided. The evidence must be independent and sufficient to enable the senior manager to consider whether the claim is fair and reasonable. The Administrator must be able to quantify the loss. The amount payable should be formally recorded and agreed with the Member concerned.
  - c. The documentary evidence may contain sensitive information and to maintain confidentiality it must be retained by the nominated senior manager.
  - d. A copy of the decision setting out the amount payable in response to a claim should be passed to the officer responsible for processing claims.
- 3.10.3 The nature of the normal work carried out by a Member may be taken into account when determining whether a loss has been incurred. It would not be reasonable to expect Members to re-arrange their normal work to avoid incurring a loss, but it is reasonable to expect the City of London and Members to co-operate in ensuring, as far as reasonably possible, that Members' duties and normal work are made as coterminous as possible so as to minimise Financial Support to Members.

### **3.11. Taxation**

- 3.11.1 In terms of taxation and National Insurance, the treatment of payments for loss of earnings will depend on whether a Member is employed or self-employed.
- 3.11.2 If the Member is employed, the Member is treated as holding an unpaid office. In these circumstances, Financial Support payments are not considered to be an emolument of the office if they merely compensate an individual for loss of earnings (i.e. the payment does no more than compensate for the lost employment income) and represent "lost employment income". Therefore, successful claims that have been properly evidenced and represent payment for lost employment income only would not be subject to tax nor National Insurance under PAYE. "Lost employment income" is the difference between:-
- a. the amount of employment income, after deduction of tax and National Insurance contributions (NICs), that the person would have received from their employment for the period during which they carried out duties of the office; and
  - b. the amount of employment income, after deduction of tax and NICs, that they did receive from the employment for that period Where the recipient is self-employed, the amounts received are made for the purpose of filling a hole in the profits of the trade, profession or vocation and are taxable receipts of the business.
- 3.11.3 If a Member is self-employed on profits he/she derives from carrying on a trade or business, Financial Support payments, which compensate for loss of profit or for the fact that additional business expenses have been incurred, must be brought to account for tax purposes (including VAT).
- 3.11.4 Members have a personal responsibility to ensure that they comply with HMRC requirements and may wish to take advice from HMRC or their own tax adviser.
- 3.11.5 Where payments are made, the City of London Corporation is required to submit a return of all self-employed Financial Support payments made annually to HMRC.

### **3.12. Over-Payment**

3.12.1 The City of London Corporation reserves the right to re-claim any over- payment made under the Scheme and, in such circumstances, further claims will not be entertained from the Member concerned until the monies due have been re-paid.

### **3.13. Suspension**

3.13.1 Payments shall not be made to a Member who is suspended.

### **3.14. Appeal Procedure**

3.14.1 Following a determination by the Administrator in relation to a claim, if the Member concerned disputes the decision the first line of appeal is to the Town Clerk in writing.

3.14.2 The Town Clerk will consider the circumstances of the claim and, if necessary, seek further justification from the Member concerned. The further justification must be supplied within a reasonable time and prior to a decision being made and any payment authorised.

3.14.3 Should it prove impossible to settle the dispute under the procedure set out in paragraph 13 (2), the matter shall be referred to the Chair and Deputy Chair of the Finance Committee and the Chief Commoner for final determination.

#### **4. EXTENDED MEMBER SUPPORT SCHEME**

The Extended Member Support Scheme (hereafter “the Extended Scheme”) was made in accordance with the resolution of the Court of Common Council on 22 July 2021.

The Extended Scheme is available (subject to claims being approved) to any Member who:-

- a. Does not make a claim under the Members’ Financial Support Scheme (for example because a Member is retired and has no loss of Earnings);
- b. Nonetheless performs qualifying duties as a Member and/or incurs other types of additional costs as a direct result of performing their qualifying duties as a Member.

##### **4.1. Eligibility**

- 4.1.1 Subject to the relevant claim form being completed (see Annex 4) at the appropriate time, claims under the Extended Scheme can be made from the date upon which a Member is elected to the Court of Aldermen or the Court of Common Council.
- 4.1.2 Claims cannot be made three months after a Member ceases to be a Member of the Court of Aldermen or the Court of Common Council.

##### **4.2. Qualifying and non-qualifying duties**

- 4.2.1 The following are defined as qualifying duties for the purpose of the Extended Scheme:-
  - a. attendance at meetings of the Court of Aldermen, Court of Common Council, committees, sub-committees, panels or working groups;
  - b. attendance at any other meeting convened by the Court of Aldermen, Court of Common Council, committee or sub- committee, including call-over meetings, to discuss matters relevant to the discharge of the City of London Corporation’s functions;
  - c. attendance at any meeting which is an induction training session, seminar, presentation or briefing arranged by Chief Officers of the City of London for Members of a committee, sub- committee, panel or working group to discuss matters relevant to the discharge of the City of London Corporation’s functions;
  - d. attendance at external meetings as a representative of the City of London Corporation where information is available from either the City or the outside body as to the duration of such meetings and where the outside body confirms that it does not operate an allowance scheme of its own;
  - e. attendance at visits, inspections and business events arranged by the City of London Corporation.
- 4.2.2 The following are defined as non-qualifying duties for the purpose of payments under the Extended Scheme:-
  - a. constituency work/meetings;
  - b. hospitality events including committee dinners, banquets and receptions;
  - c. service on an outside body which is a charity and where none of the trustees receive payment.

##### **4.3. Maximum payment under the Extended Scheme**

- 4.3.1 Claims under the Extended Scheme are capped at £7,500 payable per annum, payable quarterly in arrears as claims are submitted and approved.

#### **4.4. Claims**

##### **4.4.1 Claimants are required to:-**

- a. make claims on the appropriate claim form (see Annex 4) which are submitted to the Administrator in accordance with instructions on the claim form.
- b. submit claims in arrears on a not more frequent basis than quarterly to the scheme Administrator, the quarter end dates are 30 June, 30 September, 31 December, and 31 March;
- c. except where so authorised by the Town Clerk, make claims within three months of the date of the duty to which the claim relates;
- d. provide evidence in support of a claim for additional costs incurred when performing qualifying duties and provide other information about such costs (as highlighted on the claim form).

Entitlement to receive payment is not automatic and only arises once a claim under the Extended Scheme has been submitted, considered, and approved.

#### **4.5. Administrator**

4.5.1 The Extended Scheme is administered independently by a third-party administrator (“the Administrator”). Details of who the Administrator is can be found in Annex 6.

4.5.2 The administrator will consider claims and (where appropriate) request further information from claimants to support a claim.

4.5.3 Once a claim has been considered the Administrator will make recommendations to the Corporation on whether the Corporation should approve the claim and make a payment to the Member under the Extended Scheme. The Administrator will also confirm the amount to be paid to the Member.

4.5.4 The Administrator will also confirm how the payment should be treated by the Corporation for income tax and National Insurance purposes and whether the payment will have any wider effect on the tax and National Insurance treatment of other expenses/benefits provided to the Member under the terms of this policy document.

4.5.5 The Scheme will be audited through the City Corporation’s internal auditing processes who will have access to claimants’ details as will HM Revenue & Customs following a formal request and any other party required to receive the information by law.

#### **4.6. Factors to be considered**

4.6.1 In considering claims under the Extended Scheme, the Administrator must ensure that the claim is fair and reasonable.

4.6.2 Examples of the factors that may be taken into account when the Administrator considers claims are set out below:-

- a. The claim must be made in connection with the performance of a Member’s qualifying duties.
- b. There must be a link between the claim and the performance of the Member’s qualifying duties.

- c. If the claim includes a claim for a cost incurred by a Member, that cost must be reasonable and have been incurred personally by the Member and not, for example, by a spouse, partner, other relative or an employer or organisation.
- d. Where possible Members should seek to minimise, any costs incurred when performing their qualifying duties.

#### **4.7 Supporting evidence if additional costs are incurred**

- 4.7.1 Where a Member incurs an additional reasonable cost as a result of performing their qualifying duties they should, where possible, provide evidence of the costs incurred.
- 4.7.2 The Administrator may request reasonable evidence to support a claim if it is not initially provided and a Member should endeavour to provide the Administrator with any information the Administrator reasonably requests.
- 4.7.3 Where such evidence cannot be provided, Members must ensure they provide sufficient explanations with their claim.
- 4.7.4 The requirement to provide this information will:-
  - a. enable the Administrator to make recommendations to the Corporation about whether a claim should be approved;
  - b. enable the Administrator to advise the Corporation as to the income tax and National Insurance treatment of any payment made following a claim being approved. It is possible that the provision of such information could affect the Administrator's view of whether the payment is taxable and liable to National Insurance.

#### **4.8 Income tax and National Insurance**

- 4.8.1 The tax and National Insurance treatment of approved payments made under the Extended Scheme may, where the claim includes a claim for additional costs, depend on the nature of the costs incurred and the evidence/level of detail provided by the Member with their claim.
- 4.8.2 As noted above, the tax and National Insurance treatment of payments made following an approved claim will be considered by the Administrator and notified to the Corporation.
- 4.8.3 Where a payment liable to tax and Class 1 National Insurance is made under the Extended Scheme, the Member will receive an amount net of any income tax and employee's National Insurance due.
- 4.8.4 Members have a personal responsibility to ensure that they comply with HMRC requirements and may wish to take advice from HMRC or their own tax adviser.
- 4.8.5 Where a payment is made, Members will be provided with a payslip by email showing the amount paid and (where relevant) any tax and National Insurance deducted. Members will also be provided with a form P60 at the end of the tax year.

#### **4.9 Suspension**

- 4.9.1 Payments shall not be made to a Member who is suspended.

#### **4.10 Appeal Procedure**

- 4.10.1 Following a recommendation by the Administrator in relation to a claim, if the Member concerned disputes the recommendation the first line of appeal is to the Town Clerk in writing.
- 4.10.2 The Town Clerk will consider the circumstances of the claim and, if necessary, seek further justification from the Member concerned. The further justification must be supplied within a reasonable time and prior to a decision being made and any payment authorised.
- 4.10.3 Should it prove impossible to settle the dispute the matter shall be referred to the Chair and Deputy Chair of the Finance Committee and the Chief Commoner for final determination.

## ANNEX 1 – CLAIMS UNDER THE FINANCIAL SUPPORT SCHEME – EXAMPLES

Circumstances of Claim	Factors for consideration by the Administrator	Evidence
Members who have wages/salary deducted by their employer for any period they are absent from work whilst performing a civic duty may claim for loss of wages/salary.		Letter from employer or other evidence (eg. pay slip) showing that wages/salary has been deducted.
Self-employed sole practitioner (eg. freelance journalist).	Has work been turned down which had a fixed deadline or which he/she is contracted to do during the period when they are meeting a CoL commitment? Could alternative arrangements outside hours involving the CoL commitment have been made?	Letter from an accountant estimating loss. Details of lost contract or the deadline for completing the work.
A retailer or other trader shuts the business to attend CoL meeting.	Is the business one that operates only in normal daytime working hours? If not, could any loss of profit be made good at other times? If it is, loss of profit but not loss of revenue could be made good to the limits of the Financial Support Scheme.	Accountant's letter showing average daily or half daily profit. Letter to be produced annually, or at other times if circumstances require it (eg. profit could be made seasonally).
Retailer pays somebody to assist so that the business can be kept open.	Is the business one that is normally or necessarily open during hours carrying a CoL commitment? If so, payment could be claimed.	Evidence of payment made.
Member's income is partly or wholly commission.	Any loss in commission normally represents a future or hypothetical loss rather than a direct or actual loss. Not all business contracts will result in commission and appointments may be arranged for other times. However, there may be circumstances in which commission might be claimed (eg. a salesperson working fixed hours in a saleroom might be able to show average commission earned every day).	Documents showing average commission earned on evidence of fixed hours.
Members who have 'care' responsibilities (eg. caring for a child or an elderly relative) may claim for the cost of employing a carer to enable them to perform their civic duties.	The relevant period of time over which the cost is incurred is subject to the limits prescribed and must be necessary to enable attendance at CoL business. In cases where it is essential for paid assistance to be for longer, the period of necessary expenditure is the qualifying period for payment.	Declaration that expenditure has been actually and necessarily incurred.

## ANNEX 2 – CLAIM FORM

### Members' Financial Support Allowance Scheme

Password protected completed claim forms and supporting evidence should be submitted to the Administrator by email to:

[cityoflondonclaims.esg@rsmuk.com](mailto:cityoflondonclaims.esg@rsmuk.com)

#### Section A – Personal Details

Title	Initials	Surname
<i>(enter Title)</i>	<i>(enter initials)</i>	<i>(enter Surname)</i>

#### Declaration

With respect to the claim as detailed in Section B of this form, please put a Y in the box below to confirm and declare that the statements below are correct:

- I have actually and necessarily suffered loss of earnings, which I would have otherwise made, for the purpose of enabling me to perform my duties as a Member of the Court of Aldermen or Court of Common Council.
- The amounts claimed do not exceed those which I am entitled to receive in accordance with the rates prescribed in the City of London Corporation Members' Financial Support Allowance Scheme.
- Except as set out in this form, I have not made, and will not make, any claim under any enactment for Financial Support payment in connection with the duties in respect of which this claim is made.

## SECTION B – DETAILS OF CLAIMS FOR MONTH OF (ENTER MONTH)

Claims will be verified against information held by the City of London Corporation and provided by the claimant.

<b>Date of Event/Duties</b>	<b>Title of Event [e.g. Finance Committee]</b>	<b>Hours Claimed</b>	<b>Financial Support [Self-employed (S) Employed (E)] Claimed £</b>	<b>Details of Documentary Evidence Submitted in Support of Claim (copies to be attached)</b>
<i>(enter details)</i>				
<i>(enter details)</i>				
<i>(enter details)</i>				
<i>(enter details)</i>				
<i>(enter details)</i>				
<i>(enter details)</i>				
<b>Total:</b>				



Choose an item.	Click or tap to enter a date.
Choose an item.	Click or tap to enter a date.
Choose an item.	Click or tap to enter a date.

Choose an item.

## ANNEX 4 – COSTS, LIMITS AND RATES

### 1. Accommodation Costs (2.1 d and 2.1 e)

Members can book to use the accommodation when it is not made available under 2.1 e) in a personal capacity at a subsidised cost of £20 for a single room or £30 for a double. Non-Members e.g. past Lord Mayors, Chief Commoners and Members (providing they previously served a minimum of 10 years on the Court) can also use the rooms at a cost of £60 for a single room and £95 for a double. Guests of Members are also able to use the rooms at the non-Member rates.

### 2. Daily rates of payment (only for the Financial Support Scheme) (3.7)

Rate	£
<b>Gross Rate – Self-employed Members</b>	
Up to two hours	33.74
Up to four hours	67.48
Up to eight hours	134.96
<b>Net Rate – Other Members</b>	
Up to two hours	26.99
Up to four hours	53.98
Up to eight hours	107.97

### 3. Maximum payment available under the Extended Scheme (4.3.2)

The maximum payment which can be claimed is set at £7,500 per annum from the 2021/22 tax year. This can be claimed in quarterly instalments of £1,875.

## **ANNEX 5 – TAX AND NIC TREATMENT OF ITEMS IN SECTION 2**

### **Travel expenses (2.1 a)**

Where the Corporation meets travel costs (and subsistence where applicable) for Members travelling from their homes, or from the Guildhall, to a business venue at which they are conducting their City Corporation business, this would be exempt from income tax and NIC.

### **Care for children and dependent adults (2.1 b)**

For any Member who makes a claim, and is made a payment, under the Extended Scheme, the payment of such costs by City Corporation will be liable to tax and NIC as earnings. If a Member only makes a claim and the Financial Support Scheme, and the costs incurred are reasonable and wholly attributable to the Member performing City Corporation business, the payment of such costs by the City Corporation will not be liable to tax and NIC as earnings.

### **Accommodation costs (2.1 c, d and e)**

No taxable benefit should arise when a Member (or a Member's guest) stays overnight in the accommodation and does not pay the Corporation at least the marginal cost for staying there. This is in accordance with an agreement the Corporation has previously reached with HMRC.

### **IT support (2.1 f)**

There should not be any tax or NIC implications of Members having access to IT support and any necessary equipment from the City Corporation's internal IT team.

## **ANNEX6 – ADMINISTRATOR DETAILS**

### **RSM UK**

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[cityoflondonclaims.esg@rsmuk.com](mailto:cityoflondonclaims.esg@rsmuk.com)

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