

Guidance on Science Council Honorarium and Expenses

From 1 October 2024 the Science Council will receive an honorarium.

Honorarium

The Science Council will receive an annual honorarium equivalent to 10 days work (6 hours per day) per financial year. This will be paid as follows:

- Chair - £4000
- Member - £3000
- Associate Member - £1500

The honorarium will be made in two payments. The first payment equating to half of the total honorarium will be made midway through the financial year and the final payment at the end of each financial year. If a member leaves Science Council between payments, the FSA will review with the member and provide the level of remuneration that is deemed appropriate on a case-by-case basis.

Travel and other expenses

Committee members are entitled to reimbursement of reasonable travel and subsistence expenses necessarily incurred on official committee business. Members must seek value for money and are encouraged to use the most cost effective and environmentally sustainable options for travel and accommodation. Members are encouraged to arrange their travel with as much notice as possible in order to take advantage of discounted fares and other benefits available to early bookers.

Guidance on the types and rates of expenditure that can be claimed for specific expenses is outlined below. Alcoholic drinks and newspapers are not reimbursable from public funds. Reimbursement of gratuities will only be authorised in exceptional circumstances where the Secretariat agrees that they have necessarily been incurred.

Tax liabilities arise on elements of these payments, which have been regarded as part of a Committee member's income and are therefore taxable. Arrangements have been made whereby the FSA meets the cost of this tax (see below).

Public transport (bus, underground, tram, etc.)

- There is no public transport rate for official business. Actual costs of travel are reimbursed. Any expenses incurred using public transport such as London Underground, local bus services and so on should be claimed back through the expenses procedure and tickets or receipts should be submitted with all claims.
- Members are encouraged to use Oyster cards for travel on the London Underground and Bus network. Cards should be registered on-line with London Transport so that a print-out of journeys showing the cost of fares can be submitted with claims.
- Where London Underground has been included in the rail ticket, further expenditure on London Underground travel is not claimable.

Rail

- Members should take return tickets where appropriate and observe any other normal economies and seek ways of reducing costs for example by avoiding open returns. The cost of sleeping car accommodation may be claimed where an overnight journey is necessary. The FSA will only be able to refund standard class travel costs. Actual ticket or print-out showing date of journey, destination and class of travel must be produced, not a debit/credit card sales voucher.

Car

A mileage allowance is payable for the use of a member's own car on official business. This is payable at the following rates for all car types:

- First 10,000 miles in any tax year 50 pence per mile

- Over 10,000 miles in any tax year 25 pence per mile

You will incur a personal tax liability from the payment of these mileage rates.

- Members wishing to claim mileage will need to register details of their car with the FSA's Finance Section. The Secretariat will supply the necessary forms which must be completed and returned.
- Permission for car journeys exceeding 130 miles in any one day should be sought from the Secretariat. Members will be expected to travel by public transport if that is cheaper.
- Please note that your car must be insured for business use. Comprehensive insurance will not be insisted upon, but members should note that no liability will be accepted in the event of any accident, damage, injury or death or in respect of risks not covered by their insurance policies

Taxi

Members should only travel by taxi where there is no viable public transport alternative or the cost will be lower than parking and / or public transport costs. Exceptions may be allowed, for example, as a reasonable adjustment for members with a mobility disability or for health and safety reasons or for members travelling alone at night. FSA central contracts with taxi providers should be used where available. Expenses incurred using taxis and other forms of public transport or car parking costs may be reimbursed through the claims procedure.

Air

For the FSA to meet its sustainability targets, domestic air travel should only be used in exceptional circumstances. Where air travel is essential, approval is needed at least two weeks in advance from the Secretariat. All air travel should be in economy class.

Accommodation

The maximum allowance for various locations is as follows:

- Central London: £145 per night including breakfast ex VAT
- Aberdeen: Up to £130 per night including breakfast & VAT
- Elsewhere: Up to £100 per night including breakfast & VAT

Note: Where room only is the only option, the cost of breakfast will be reimbursed up to a value of £5

If the Secretariat usually books accommodation for you, this will be done through the Agency's agents Redfern Travel.

Other expenses

Other, reasonable incidental expenses necessarily incurred on Committee business (for example, for childcare, parking, postage and telephone calls) may be reimbursable. In certain circumstances, reimbursement for locum cover may be reimbursable, for example for vets and GPs who are required to provide 24-hour cover; this should be discussed and agreed in advance with the Secretariat.

All items of 'other expenses' should be detailed separately in claims and supported by receipts wherever possible.

Submitting claims

Members must complete the Agency's 'Committee Fees and Expenses Claim Form' for claims, which is provided by the Secretariat. Members should use the electronic version and return with a digital signature.

Claim forms must be submitted within 90 days (3 months) of the relevant meeting otherwise the claim may not be processed by Finance.

Receipts (or a copy of the relevant statement with highlighted transactions if the total bill includes personal expenditure) must be attached to the appropriate claim form before it is sent to the Secretariat. Claims without receipts will not be paid. However, individual claims of under £10 for expenses on items such as Oyster Cards, where receipts cannot be obtained, will be reimbursed without a

receipt, at the discretion of the Committee Secretariat.

Payment of claims

Claims are processed on behalf of the FSA through its payroll processes and are paid in accordance with monthly salary timetables i.e. the last working day of each month, via the BACS system into members' bank accounts. Advice slips are forwarded by email.

Tax on honorarium and expenses

The honorarium paid to members will be subject to income tax and national insurance contributions depending on individual members' circumstances. Deductions for tax and national insurance contributions will be made by the Agency before you receive payment. Payments for travel and related expenses are also liable to income tax and national insurance contributions, but members can opt for the Food Standards Agency to pay any tax on expenses on their behalf, providing they do not re-claim it from HM Revenue and Customs at a later date.

Members of pensionable age may be exempt from or have reduced liability to national insurance contributions. There may be other cases where payments to members take them over their maximum liability for national insurance contributions. In these instances, members are advised to contact the Department for Work and Pensions for further guidance. It is the responsibility of individual members to correctly raise VAT on their honorarium and expenses if they are deemed to be acting as a trader registered for VAT. If you require further guidance on this, please contact your local VAT office.

Newly appointed members are required to complete the 'Committee Member Payroll Registration Form' and 'Committee Member Reimbursement of Expenses Registration Form'.

Subsistence Rates

24-hour subsistence allowance (not taxable)

Up to £25 (based on actual receipts). Plus up to £5 breakfast if not included in room rate (based on actual / receipts)

Family and friends allowance(taxable)

This allowance may be claimed to cover the expenses associated with staying with family and friends. This is a 24-hour flat rate allowance.

Receipts are not required. The allowance cannot be claimed in addition to the 24-hour subsistence rate above.

£25 flat rate allowance

Day subsistence allowance (not taxable)

More than 5 hours and **no official food provided**
: One meal (snack/refreshment)

Up to £5 (based on
actuals/receipts)

Payable when away from the normal workplace for
over 10 hours

Up to £10 (based on actuals/
receipts)

Evening meal allowance (not taxable)

Payable when away from the normal workplace for
over 12 hours and after 8pm.

Up to £15 (based on actuals /
receipts)