

# Guidance on Committee Fees and Expenses

The following guidance sets out the fees and expenses that Committee members may claim in respect of their service on the Committee and how claims should be submitted. If Members have any queries relating to fees and expenses, these should be addressed to the Secretariat. Members should contact the Secretariat before incurring any expense that they believe should be reimbursed but which is not covered below.

## Fee rates

From 1 Jan 2019, Members may claim the following attendance fees for Committee meetings and for meetings of Working Groups and Sub-groups:

**Committee Chair £400/day**

**Committee Member £300/day**

Members may also make claims for work undertaken between or preparing for meetings, such as reading significant volumes of papers, and undertaking individual pieces of work for the committee.

## Review of fee rates

These rates are set by the FSA with the aim of ensuring consistent approaches across the different Committees that advise it. The FSA will review and revise these rates every 2 years with the intention that rates should rise in line with the recommendations of the Senior Salaries Review Board regarding pay in the Senior Civil Service. The FSA will also consider comparisons with rates paid in similar advisory bodies in the UK.

## 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 45 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 normally 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**

- Taxi fares are admissible where heavy luggage must be transported to or from terminal stations, where there is no other suitable method of public transport, or where saving time is of paramount importance. Exceptions will be allowed in certain circumstances for example as a reasonable adjustment for members with a disability. A taxi receipt must always be attached to the claim form.

## **Air**

- All air travel must be in economy class, except for journeys over 8 hours (from the originating airport to destination airport). In these cases, subject to FSA authorisation and available budget, other options may be explored, including in the first instance, premium economy or similar (where available). Tickets must be provided with claim forms.

## **Reasonable adjustments for members with disabilities**

Changes to the provisions within this guidance may be authorised as a reasonable adjustment for members with disabilities (where applicable). For example, first class rail travel may be authorised as adjustment to staff with a mobility related disability where suitable seats are not available in standard class. Reasonable adjustments should be discussed and authorised through the Secretariat.

## **Accommodation**

The maximum allowance for various locations is as follows:

- Central London: £130 per night including breakfast ex VAT
- Other UK and Republic of Ireland locations: £85 per night including breakfast ex VAT

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 claim, which is provided by the Secretariat. Members should use the electronic version but will need to print out, sign and submit a hard copy.

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 fees and expenses**

Fees 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 fees 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**

These are detailed below. All claims must be supported by an itemised receipt

### **Overnight subsistence allowance**

**Up to £25 (based on actual/receipts)**

Family and friends' allowance

£25 flat rate allowance  
(taxable)

## Overnight subsistence allowance

**Up to £25 (based on actual/receipts)**

Day subsistence allowance

Up to £5

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

OR

More than 10 hours and no official food is provided. Two meal (refreshment/lunch) rate.

Up to £10

OR

More than 12 hours and after 8pm and no official food is provided Evening meal (dinner) rate.

Up to £15

Breakfast Allowance

If the individual leaves home on official business travel before 6am and buys a breakfast whilst away from home.

This will only be applicable in exceptional circumstances and with prior secretariat authorisation.

Up to £5

## UK Overnight accommodation rates

**Central London** Up to £145 per night including breakfast & 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.