

**Dependants' Carers Allowance (Childcare)**

- Childcare may be claimed for all approved duties identified in Schedule 2 to the Members' Allowances Scheme (Appendix 7)
- Payments will be made retrospectively to either care provider or councillor, providing they are supported by the appropriate claim form and receipts.
- Payments to carers will be made by BACS and processed on the first available appropriate payroll run.
- Reimbursements to councillors will be made by BACS together with the usual monthly Members' Allowances payments.
- Payments will be no more than the actual amount paid for childcare provision up to a maximum hourly rate of £7.00 per hour for a single child or up to a total of £9.00 per hour for two or more children.
- This claims-based scheme is subject to tax and national insurance deductions at personal rates (the liability falling to whomever receives the payment).
- Up to one hour travelling time may be added to the claim (where applicable) to enable the councillor to travel to/ from meetings, provided the child/children remain with the carer for the duration.
- Ofsted registered childcare is not compulsory but Working Tax Credit may be claimable where registered care is used.
- The council's At Home Childcare Scheme may provide a flexible solution to childcare provision. (Full details are available from the council's Family Information Service.)
- Childcare costs may be claimed for children until the Saturday following the 1 September after their 15<sup>th</sup> birthday.
- The minimum age for any carer should be 18 years.
- The restriction on councillors' family and other household members continues to apply as a matter of good practice.
- The annual cap for childcare is set at £1,200 pa per councillor.

**NOTE:**

1. Revenue & Customs (HMRC) advise that councillors are not eligible for salary sacrifice schemes such as national childcare vouchers.
2. Maternity/paternity entitlements generally apply to paid employees and they are not the responsibility of the city council, we feel councillors should provide appropriate support for one another in their councillor role.
3. The annual cap for childcare has been set at £1,200 pa per councillor.  
As an example, a Cabinet Member will use approximately 50% of their annual childcare allowance for attending Cabinet Meetings and full Council. The balance is available for attendance at ad hoc approved duties.

