



Shire of Tammin

Travel Allowance Policy

RESPONSIBLE OFFICER

Chief Executive Officer

OBJECTIVE

To guide the allowances provided to Shire of Tammin representatives to cover out of pocket expenses for accommodation, travel, meals and incidentals when travelling on local government business.

SCOPE

This policy applies to any Councillor or Shire employees required to travel while on Shire business.

POLICY

Meals and Incidentals

A meal and incidentals allowance will be paid to employees and Councillors when travelling on local government business and required to stay overnight in a place other than their normal place of residence.

The amount of allowance provided, each for meals and incidentals, will be equivalent to what the Commissioner of Taxation considers to be 'reasonable amounts for domestic travel expenses' for the substantiation exception in Subdivision 900-B of the Income Tax Assessment Act 1997 (Cth), for that income year. For all employees and Councillors, the middle 'employee's annual salary' bracket will be used to determine relevant allowances.

Where meals are provided at conferences, workshops, or other events that the employee or Councillor are required to attend on local government business, the Shire will not provide an allowance for that meal if the Councillor or employee should choose to eat elsewhere. The Shire will also not provide any allowance for a meal that has instead been paid for directly using the Shire's credit card i.e annual WALGA Convention Councillor dinner.

Accommodation

Accommodation will be booked, where practicable, at the associated venue or, if unavailable, at a premises in close proximity to the venue, at the discretion of the Shire. Accommodation will only be paid for those days where the Councillors or employee is required to stay overnight in a place other than their normal place of residence to attend the approved training.



Shire of Tammin

Should the Councillor or employee prefer to book their own accommodation the following amounts will be paid as an allowance:

Commercial Accommodation: Actual cost of accommodation up to the amount specified as ATO Reasonable Amounts for Domestic Travel. Valid tax invoices/receipts will be required to be produced before payment of allowance will be made to the employee.

Private Accommodation: 30% of the accommodation rate specified as ATO Reasonable Amounts for Domestic Travel.

Accommodation will be provided to the Councillor or employee:

- For the duration of the event/training/conference/local government business
- The night –
 - Prior to the event/training/conference/local government business where it commences earlier than 9:00am
 - The night following the event/training/conference/local government business, where it concludes later than 4:00pm

Travel

Where a Councillor or employee utilises a personal vehicle when travelling on local government business, mileage reimbursement will be at the cents per km rate set by the ATO. Proof of miles travelled will need to be provided to claim the reimbursement.

DEFINITIONS

Councillor – a person elected under the Local Government Act 1995 (WA) as a member of the council of the local government and includes the president of the local government.

Employee – a person engaged by the Shire on a permanent, fixed-term or casual basis, either full time or part time.

ATO – Australian Taxation Office.

RELEVANT LEGISLATION/LOCAL LAW

Income Tax Assessment Act 1997 (Cth)

Office Use Only

Relevant Delegations

Nil



Shire of *Tammin*

Council Adoption	Date		Resolution #	
Reviewed/Modified	Date		Resolution #	
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