

KEEPING LOCAL GOVERNMENT ACCESSIBLE TO ALL

Submission on the Role and Remuneration of Local Authority Elected Members Ms. Sara Moorhead Review Group September 2018



The Association of Irish Local Government (AILG) is the statutory body representing the democratically elected members and their member local authority.

The AILG is a networking, policy development and training resource for the elected members of Ireland's thirty-one County and City Councils. The Association works through delegates in each of the councils to help develop a sense of collegiality among the elected members who serve the public in a variety of local government settings ranging from urban to suburban and rural. Through regular interaction with other stakeholders in the local government environment the AILG aims to ensure that the contribution of Ireland's democratically elected councillors is appreciated in Government Departments and throughout the full range of public agencies.

CONTENTS

02	Foreword			
03	AILG Executive Committee and Executive Diversity Committee Membership 2017/2018			
05	Introduction & Executive Summary			
06	Recommendations			
08	Overview and Implications of the 2014 Local Government Reforms			
10	Analysis of the Increase in Workload of the Elected Member Post 2014			
13	Role of a Local Authority Elected Member			
13	I. Statutory & Civic Leadership Role			
15	II. Statutory Outside Bodies Obligations			
18	III. Community Representation			
21	IV. Public Representation			
22	Better Gender & Diversity Balance within Local Authorities			
23	An appropriate level of Remuneration for the Local Authority Elected Member			
27	Review of Elected Members Annual Fixed Expenses Allowance			
29	Other Allowances for Office Holders within Local Authorities			
30	Aggregation of Travel for a Multiplicity of External Bodies			
31	Maternity/Paternity Leave Provisions for Elected Members			
32	Conclusion			
33	Appendices			

FOREWORD

KEEPING LOCAL GOVERNMENT ACCESSIBLE TO ALL

The AILG welcomes the establishment of a review group to review and make recommendations to the Minister, on the role and remuneration of elected members of local authorities.

Since 2014 it has been the priority of the AlLG to support an improved package of terms, conditions and supports for all local elected members reflective of the considerable increase in workload now associated with being a local public representative. The AlLG considers the work of this review group to be of the utmost importance. There is a need to recognise the valuable work carried out by local councillors for the communities that they represent, and also to ensure that local government remains accessible to the next generation of local public representatives.

The AILG are steadfast in their belief for the need for an honest conversation on the role of the Councillor within local government into the future. Elected Members need a proper salary, at a realistic level, to continue to attract and sustain existing and new Councillors to serve at local authority level.

On behalf of the members of the AILG, we would like to extend Ms. Moorhead best wishes in her work over the coming months.



Cllr. Damien Geoghegan President AILG, 2017/18



Cllr. Luie McEntire Vice-President AILG, 2017/18

AILG EXECUTIVE COMMITTEE AND EXECUTIVE DIVERSITY COMMITTEE MEMBERSHIP 2017/2018



Cllr. Damien Geoghegan President AILG 2017/18 Waterford City & County Council



Clir. Eamon Alyward Kilkenny County Council



Clir. Luie McEntire Vice President AILG Longford County Council



Cllr. Cathy Bennett Monaghan County Council



Clir. Pat Daly Past President AILG Clare County Council



Cllr. Patrick Connor-Scarteen Kerry County Council



Cllr. Sinead Guckian Leitrim County Council



Cllr. Mary Hanna Hourigan Tipperary County Council



Clir. Thomas Healy Sligo County Council



Cllr. Conor Keelan Louth County Council



Cllr. Brian Lawlor South Dublin County Council



Cllr. Eddie Moran Tipperary County Council



Cllr. Guss O'Connell South Dublin County Council



Cllr. Terry O'Flaherty Galway City Council



Cllr. Shane P. O'Reilly Cavan County Council



Cllr. Danny Owens Offaly County Council



Cllr. Oliver Tully Louth County Council

INTRODUCTION & EXECUTIVE SUMMARY

The Association of Irish Local Government (AILG) is the statutory body representing the democratically elected members and their member local authority. The Association supports the elected members in their role as board members of all local government units in the State.

Since the reform of our local government structures in 2014 the AILG has been aware of the increased workloads on elected members. This increase is due to an ongoing increase in additional structural and legislative obligations. This has been exacerbated by the reduction in the number of councillors from 1,627 to 949 (40%) at a time when the population has been increasing. In other words, a smaller number of councillors are now charged with delivering representational services to a larger number of citizens.

Many rural based councillors are faced with large geographical electoral areas, while councillors in urban/city areas are servicing areas with growing population levels. As a result some city electoral areas now have nearly twice the national standard of one elected member for every 4,830 population. This, coupled with the additional powers and responsibilities devolved to local authorities under the 2014 reforms in areas such as local economic development, local community development, increased budgeting functions and Local property Tax (LPT) variations, has led to an increase in workload for all elected members across all local authorities.

There is an urgent need to put in place an appropriate level of remuneration and supports for local councillors in order to continue to attract, sustain and encourage a diverse range of our people, especially female members, to partake in our local democratic structures.

This is a critical issue against the backdrop of a growing economy which is itself now having to confront the challenge of attracting and retaining staff. In the absence of much improved conditions for elected members the prospect of increasing levels of female and younger persons participation will be considerably reduced. This will also have considerable knock on effects on entrance into national politics. We should also bear in mind the centrality of elected local government in the civic architecture of the State. Apart from the President and Teachta Dála, Councillors are the only public representatives elected by universal public suffrage.

However, it is an important principle, when deciding upon an appropriate level of support for local authority members, that "remuneration should not be an incentive for service as a councillor but nor should poor levels of remuneration and support services be a barrier to entry." The basic remuneration should encourage people from a wide range of backgrounds and with a wide range of skills to serve as local councillors. Those who participate in and contribute to our local democratic process should not suffer unreasonable financial disadvantage as a result of doing so. Councillors should be compensated for their work and that compensation should have regard to the full range of commitments and complexity of their roles.

We also recognise the commitment in the Programme for a Partnership Government to deliver potential measures to boost local government leadership and accountability. This includes a commitment to ensure that local government funding is adequate and underpinned by structures and responsibilities to strengthen local democracy. We welcome the opportunity for more powers and responsibilities to be devolved to local authorities. In this context, we also support the commitment in the programme to have the supports provided to councillors to enable them to do their important work.

For more than a century, local authorities have successfully served and provided for the Irish population. Our local authorities have a strong record of achievement across all areas of services that are provided at local level. The experience and contribution of local authority members has been and remains central to such achievement and thus the role needs to be recognised, underpinned and emphasised in any future reform efforts directed by the outcome of this particular review process.

RECOMMENDATIONS

THE AILG URGES THAT THE REVIEW SHOULD BEAR IN MIND THE FOLLOWING PRINCIPLES IN RECOMMENDING IMPROVED SUPPORTS FOR ELECTED MEMBERS:

- 1 That the outcome results in all Councillors being treated equally whether in urban or rural settings, large or small councils.
- 2 That no Councillor should be financially disadvantaged compared to her or his present level of financial support.
- **3** That the system be simplified and streamlined in comparison to the current complexity which makes things difficult for Councillors and for administrators alike.

KEY RECOMMENDATIONS

- » Key principle and objective of the review should be to reaffirm the primacy of the elected member in our local government system and that the experience and contribution of the local authority member needs to be recognised, underpinned and emphasised.
- Need to put in place an appropriate level of remuneration and supports for local councillors under the principle that remuneration should not be an incentive for service as a councillor but nor should poor levels of remuneration and support services be a barrier to entry.
- Recognition that Local Authority Members are dedicating an average of between 27.25 to 33.15 hours (median average of 30 hours) per week fulfilling their role as a Local Authority Member.
- Any improvements in financial supports must ensure fairness and equity across the full body of local authority members both urban and rural.

- The historical link of the Members Representational Payment to that of a Senator should cease and instead the salary type payment for Councillors should now be linked to the Public Service Pay Scale.
- The combined Elected Members Representational Payment and Municipal District/Area Committee Allowance should be replaced and renamed as the Local Authorities Members Payment (L.A.M.P).
- >> Using the "Public & Civic Element" approach to determine an appropriate level of remuneration, the Local Authority Members Annualised Salary Payment should be linked to Grade 4 - Assistant Staff Officer Grade, Point 4 at €33,713 per annum.
- The current Members Annual Fixed Expenses Allowance, which is currently similar to the Oireachtas Parliamentary Standard Allowance (PSA), should be re-named the Local Authorities Members Standard Allowance, with the current criteria for this allowance remaining in place.

» The AILG would advocate that, for ease of administration and efficiency, that the current criteria for allowances, for specific office holders within each local authority, would remain in place within their current format.

- The AILG would recommend that a working group, consisting of representatives from the AILG, LAMA, the LGMA, the DHPLG and DPER would be set up to explore possible solutions on the issue of aggregation of travel from external bodies.
- The AILG are calling on this review process to immediately provide appropriate maternity/ paternity leave provisions for councillors and in particular concerning maternity leave, vis-à-vis the requirement to look for "permission" after six months to extend a period of absence as is the case generally within the public service.

- Recognition to the "all boats rise" theory which suggests that if there was proper remuneration for Councillors then all members of society, particularly women, younger people and non-national residents, would see Council membership as a viable commitment to local betterment and community development.
- » Recognition that Elected Members are available "around the clock" to the public who expect their Councillors to be available at all times, day or night.

OVERVIEW AND IMPLICATIONS OF 2014 LOCAL GOVERNMENT REFORMS

In October 2012, then Minister for the Environment, Community and Local Government, Phil Hogan T.D., launched a comprehensive Action Programme for Effective Local Government - "Putting People First" (PPF). This action plan has brought about fundamental changes to the local government system in Ireland, covering four main areas including Structures, Funding and Accountability & Governance, Economic Development (including Job Creation) and Delivering Services Efficiently.

Structural changes provided for in the Action Plan and subsequently legislated for in the Local Government Reform Act 2014, provided for the merger of some county/city authorities into one Local Authority (North & South Tipperary, Limerick City/County & Waterford City/County). This along with the abolition of the 80 Town/Borough Councils, has resulted in a reduction in bodies from 114 to 31 local authorities and within those 31 local authorities the establishment 95 Municipal Districts/Borough Districts/Metropolitan Districts, representing 137 Local Electoral Area's (Note these are to increase to 97 Municipal/Borough/Metropolitan Districts and 166 LEA's following the 2018 Local Electoral Boundary Review). These changes led to a reduction in the number of councillors throughout the State from 1,627 to 949. This reduction represents a 42% decrease in overall numbers (over 33% reduction in real terms due to some elected members holding both town and county seats)

New powers and responsibilities devolved to local authorities under economic development, governance and accountability changes detailed in the action plan have provided for an enhanced local authority role in relation to economic development and enterprise support This includes a new dedicated Strategic Policy Committee for Economic Development in each local authority supported by a dedicated Director of Services for Economic and Community Development. The action plan also provided for the establishment of one-stop-shops for business support through new Local Enterprise Offices (LEOs) and a closer alignment of local and community development with the local government system. Services administered by local authorities under the action plan are now increasingly funded through the new local property tax, a move designed to strengthen local responsibility for decision-making by the local authorities and their elected members. The action plan also provided for a new independent National Oversight and Audit Commission (N.O.A.C) to scrutinise local government performance and efficiency. In addition local authority audit committees were put on a full regulatory footing and the committee's review of Audit Reports is now reported to the council in all authorities.

All of the above structural, governance and accountability changes delivered under PPF are seeking to enhance and widen the role and functions of the elected council. One of the fundamental aims of the reform programme was to reaffirm the primacy of the elected members in the local government system and to examine the default provision which grants the executive power to act unless powers are specifically assigned to members. This, coupled with the position of the local authority manager being replaced by a chief executive post was to reinforce the principle that the chief executive of a council should be accountable to the elected members in the discharge of all of his/her functions, in the same way as a chief executive of a company reports to a board of directors.

However, the 2014 Local Government Reforms have had serious implications for the elected members and by extension the communities that they represent. With the reduction in the number of local authorities from 114 to 31 City and County Councils coupled with the number of councillors reduced from 1,627 to 949, Ireland now has one of the highest councils per head of population representation in Europe. This, at a time when, as noted above, responsibilities and levels of accountability have been significantly increased and made more transparent.

Country	Population (millions)	No. of local councils	Average pop. per council	Avg. size of council	Pop. per cllr.
France	59.6	36,700	1,600	14	118
Austria	8.2	2,350	3,500	17	209
Sweden	8.8	310	28,400	111	256
Germany	83	15,300	5.400	15	350
Finland	5.2	452	11,500	28	410
Italy	57.7	8,100	7,100	12	608
Spain	40	8,100	4,900	8	610
Belgium	10.3	589	17,500	22	811
Greece	10.6	1,033	10,300	10	1,075
Denmark	5.4	275	19,600	17	1,115
Portugal	10.1	308	32,800	29	1,131
Netherlands	16	548	29,000	19	1,555
Ireland (Pre-2014)	4	114	35,000	14	2,500
UK	59.6	468	127,350	49	2,603
Ireland - 2018	4.8	31	154,838	32	4,838

Table 1 – Council and Councillor Representation in the European Union

Source: Weeks, L. and Quinlivan, A. (2009), All Politics is Local – A Guide to Local Elections in Ireland, Cork: The Collins Press, p. 107

ANALYSIS OF THE INCREASE IN WORKLOAD OF THE ELECTED MEMBER POST 2014

Since the 2014 reforms in local government structures, the AILG has been aware of the increased workloads on elected members arising from new structures and legislative obligations.

As detailed above, this has been exacerbated by the 42% reduction in the number of council seats, at a time when the population has been increasing. In other words, a smaller number of councillors are charged with delivering representational services to a larger number of citizens. This, coupled with the additional powers and responsibilities devolved to local authorities under the 2014 reforms has led to an increase in workload for all elected members, county & city. There has been ample evidence, research and information correlated over the last 3 years to quantify the workload of the local councillor including a detailed nationwide survey undertaken by the AILG in July 2015 on members workload. A further national survey, undertaken by the Department of Housing, Planning and Local Government in December 2015 as part of their review of the Operation of Local Government Reforms 2014, also quantifies this increased workload.

Both independent survey results broadly supported the viewpoint that councillor workload has increased as a result of the 2014 reform measures. The surveys calculated a (mean) average of 33.15 hours per week (AILG Survey)/32.25 hours a week (DHPLG Survey) for the elected members undertaking their role. Usefully both survey results underpinned the view that it would be difficult for councillors to satisfactorily fulfil their statutory role as a member of their local authority and provide an adequate service to constituents without undertaking the current level of workload involved and putting in the high number of hours required.

A more comprehensive analysis of both surveys found the following results;

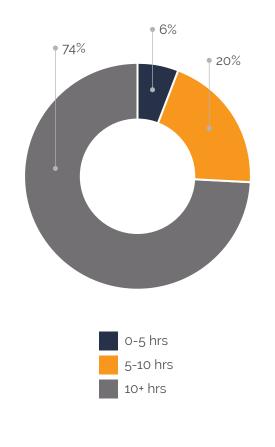
AILG'S ELECTED MEMBER WORKLOAD SURVEY – JULY 2015

In July 2015 the AILG undertook an extensive and detailed survey of the 949 Elected Members across all Local Authorities in order to assess and evaluate the considerable increase in workload that all local elected members now undertake since these new local government structures were introduced.

The Association received a 59% response rate (561 out of 949 surveys) to our survey. Survey results were processed and data evaluated and in November 2015 a full presentation on the survey findings was presented to the DHPLG Advisory Group on the review of the Operation of Local Government Reforms 2014.

The key findings of the survey are set out below;

- » 74% of elected members are spending 10+ hours per week attending local authority meetings (including all various local authority committee meetings/workshops).
- » Average number of local authority meetings/workshops attended on a weekly basis is 3.03
- » 68% of Elected Members are spending a further 10+ hours per week attending community meetings, events and commitments to outside bodies.
- » 53% of Elected Members are spending 10+ hours a week travelling in order to fulfil their duties as a local councillor including travel and time on general constituency work. This is representative of the increased geographical areas of new Municipal Districts/Electoral Areas
- » 40% of Elected Members now classify themselves as Full Time Public Representatives
- » Average (mean) hours per week fulfilling their role as a local public representative is 33.15 Hrs p/week



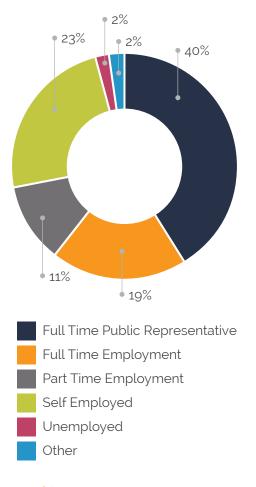
74% of elected members are spending 10+ hours per week attending Local Authority related meetings.

Average no. of weekly local authority related meetings 3.03

NOTED COMMENTS

"Embarrassing to say that I can't afford to be a councillor at 25 years of age - living week by week"

"Need an increase in basic pay for increased workload"



40% of Elected Members now classify themselves as Full Time Public Representatives.

Average (mean) hours per week fulfilling their role as a local public representative 33.15 Hrs p/week

"As a female member it is nearly impossible to be a mother, an elected rep and try to hold another job with the current payment that we receive"

Source: AILG's Elected Member Workload Survey July 2015 – Published November 2015 (Appendix 1)

2. DHPLG REVIEW OF THE OPERATION OF LOCAL GOVERNMENT REFORMS 2014 SURVEY OF ELECTED MEMBERS (2015)

In 2015, then Minister for the Environment, Community and Local Government, Alan Kelly T.D., initiated a review in relation to the operation of the new local government structures. The review involved an Advisory Group and a supporting Local Government Forum with the objective of the review to provide sound evidence based upon which to consider whether any adjustments might be warranted in the operation of the new local government arrangements.

In October 2015 an elected members survey was designed by the review group to secure the views of elected members, primarily focussing on the operation of the new system of municipal districts but dealing also with relevant questions on the operation of plenary councils and councillor workload. A modified survey was issued to Cork, Dublin and Galway City Councils, and Dún Laoghaire-Rathdown, Fingal and South Dublin County Councils where there are no municipal district structures. The survey was issued to all 949 councillors in the country with the survey results based on 478 completed questionnaires, equating to a rate of response of 50.4%.



The key findings of the survey are set out below;

- In relation to the operation of Plenary Councils in general, the results indicated a high level of satisfaction ("very satisfied"/" satisfied") with the operation of plenary council meetings in terms of their management and the relevance of agenda items being discussed.
- In relation to the operation of Municipal Districts, as with plenary council meetings, the results indicate a high level of satisfaction ("very satisfied"/" satisfied") with the operation of municipal district meetings in terms of their management and the relevance of agenda items being discussed.
- In terms of an understanding on the part of councillors of the availability to them of reserved functions at Municipal Level, a majority of respondents (63%) indicated overall satisfaction
- In terms of views on support services available to elected members, the survey showed strong (60%+) satisfaction levels ("very satisfied"/" satisfied") with regard to the adequacy of training and overall support services available.
- » Responses to survey questions on elected member workload showed that 61% of respondents from local authorities containing municipal districts "disagreeing/ strongly disagreeing" with the proposition that "The 2014 local government reforms have resulted in a reasonable workload for Elected Members."
- » Elected members with municipal districts report that they spend a (mean) average of 32.25 hours a week undertaking their role with a median average of 27.25 hours per week.

Source: Review of the Operation of Local Government Reforms 2014 Survey of Elected Members (2015) – DHPLG Local Government Forum January 2016 – (Appendix 2)

ROLE OF A LOCAL AUTHORITY ELECTED MEMBER

Our local government system in Ireland is the most accessible form of democratically elected government in the country. Our local authorities identify local concerns and help solve community problems. "Putting People First" envisaged local government being the main vehicle of governance and public service at local level - leading economic, social and community development, delivering efficient and good value services, and representing citizens and local communities effectively and accountably. As a result the key purpose of local government is to promote the well-being and quality of life of citizens and communities, through effective, accountable representation, and efficient performance of functions and delivery of services.

In order to ensure that the ideas and vision in "Putting People First" are realised the role of the elected member, as a major stakeholder in our local government system, is of paramount importance. The public face of our local authorities are the democratically elected councillors. The elected council is in law the policy-making arm of the local authority with councillors having the role of creating the overall policy framework that the council's executive and staff work within. Aligned with that, a significant role of councillors is to represent the views of their communities. They identify and track local problems and issues and bring this knowledge back into the council chamber to ensure better outcomes for the well-being and quality of life for the people and communities that they represent.

The councillor's role and responsibilities include representing the electoral area for which they are elected and the local authority as a whole, decision-making and developing and reviewing council policy, regulatory, quasi-judicial and statutory duties. They also have a key role in community leadership and engagement.

However, a more detailed analysis of the role of the elected member can be summarised over the following four key areas;

- I. Statutory & Leadership Role of the Local Authority Member
- II. Statutory Outside Bodies Obligations
- III. Community Representation
- IV. Public Representation

I. STATUTORY & LEADERSHIP ROLE OF THE LOCAL AUTHORITY MEMBER

As stated in PPF, an effective and accountable system of local authority governance involves a range of requirements in relation to the elected council working in conjunction with the council executive, their relationships with citizens, local communities and external interests, including central Government, and structures and procedures within local authorities.

A key requirement in this regard involves the statutory role of the elected member including;

- » Ensuring effectiveness of the elected councils in setting policy and rigorously overseeing the performance of their organisations.
- » Creating appropriate balance between the policy and leadership role of the elected councils and the administration and implementation role of the executive, with proper allocation of functions, checks and balances, and a robust ethical code.
- » Ensuring accountability and transparency, with effective arrangements for information, oversight and external evaluation.
- » Ensuring compliance with national policy and appropriate balance between local objectives and wider strategic/ national interests and the common good.
- » Promoting adequate engagement with and participation by, communities and individuals in local government.

The 2014 Local Government Reform Act strengthened the reserved functions of local authorities with the elected council having responsibility in performing a substantial range of reserved functions at both municipal and plenary level. The Act sets out over 180 reserved functions under the statutory responsibility of the elected members at a number of levels including reserved functions at Municipal District level – 45, at

Municipal District or Plenary level – 24 and reserved functions at Plenary Level – 113. These reserved functions cover a number of important areas central to the delivery of services at local level including;

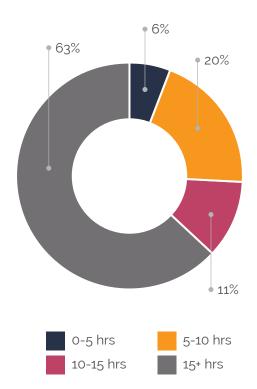
- » Adopting the annual budget with democratic accountability for all expenditure by the local authority.
- » Making variations to the annual local property tax charge.
- » Adoption of county/city development plans and local area plans.
- » Appointment, suspension or removal of the chief executive (oversight and monitoring of work of CE).
- » Adoption of integrated local economic and community development plans and service delivery plans.
- » Having a greater decision-making role in local enterprise, economic development and in local and community development activities.
- » Adoption/implementation of policy/application of regulatory role in areas such as planning, roads, traffic, housing, environmental services, recreation, amenity and community development.
- » Undertaking formal civic functions.
- » Delivering a general representational and oversight role.
- » Ensuring citizen and community engagement including a central role in the oversight and planning of local and community development programmes.

The elected members carry out their statutory role within the local authority by participating in a large number of both formal and informal meetings and workshops including;

- County/City Monthly Plenary Meeting(s)
- Municipal District/Area Committee Monthly Meeting(s)
- Corporate Policy Group Meetings
- Party Leaders/Whips Meetings
- Strategic Policy Committee Meetings –

146 SPC's throughout the country

- Functional Committee Meetings
- Local Community Development Committee Meetings
- Joint Policing Committee Meetings
- LPT Meetings/Workshop(s)
- Budget Workshop/Meeting(s)
- Planning Workshop/Meeting(s)
- Development Plan Workshop/Meeting(s)
- Library Committees
- Other Local Authority Workshop/Meeting(s) as they arise.



As detailed in the graph over 74% of the elected members are devoting 10-15hrs + per week attending Local Authority Meetings (including all various Local Authority Committee Meetings), while the average number of local authority meetings/workshops attended on a weekly basis is 3.03.

Source: AlLG's Elected Member Workload Survey July 2015 – Published November 2015 (Appendix 1)

It should also be noted that our members also engage in extensive preparation work on briefings, policy and other documentation in advance of council meetings and workshops. This preparation work is detailed and consuming but also necessary to ensure that members are well informed to make the best decisions possible. Elected members have seen a significant increase in briefing documentation as a direct result of the increased powers and functions that they now have responsibility for. It should also be noted that, as local authorities have to comply with regulatory functions arising from other government departments and agencies, this may also add to the statutory workload of the elected member. One such recent example of this is in the area of data protection with the introduction of the new GDPR regulations in May of this year.

Another important feature of the role of the elected member is the invaluable civic and community leadership role that they fulfil. Local authorities and their elected members have a central leadership and co-ordination role to play in the planning and provision of public services in their areas with a particular emphasis on quality of life issues. The elected members are well placed to provide leadership at local level and have the capacity and commitment to meet new challenges. This was particularly evident since the 2014 reforms with the greater economic development role that was devolved to local authorities and the elected members. Through the work of the local enterprise offices with the leadership of input of policy decisions taken by the elected members by adopting local economic and community development plans, the elected members have played an important role in helping and contributing to the national recovery and economic growth over the last number of years.

"Without the elected arm of our local authorities, we would no longer have local government but local administration".

II. STATUTORY OUTSIDE BODIES OBLIGATIONS

Local Authorities across the country have important statutory nominating rights to a multitude of external bodies at national, regional and local level. In most instances elected members are statutorily required to be nominated to these bodies and they carry out an important function on these bodies in representing the local government sector in general, their individual local authority and the community interest.

Section 141 of the Local Government Act 2001 sets out the duties of members appointed to other bodies and states that "Where one or more than one member of a local authority is elected, appointed or nominated by that authority to another body, whether established by or under statute or otherwise, it is the duty of that member or members to represent the local authority and to present a report to it on the activities and operation of that body".

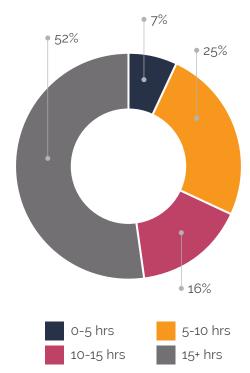
External bodies, at national and regional levels, that seek local authority nominations include Regional Assemblies, HSE Forums, Third Level Governing Bodies, Educational and Training Boards, Cross Border Bodies, Sports Partnerships, Traveller Accommodation Committees, Drugs Tasks Force, River Basin Management Committees, Údarás na Gaeltachta and Forbartha Gaeilge. At local level there are a multitude of local community and voluntary companies, boards, groups and committees that members are also nominated to by their parent authority. In many instances the creation and establishment of these local companies, boards and similar distinct corporate entities are for the purposes of delivering a range of functions or services on behalf of local authorities. Often these are specific local boards to which councillors may be appointed such as boards of theatres/arts centres/sports facilities/community facilities etc. Such needs arise often because the council is a funding stakeholder in the organisation concerned or under the provisions of an old charter.

However, in taking up these positions on behalf of their local authority, elected members have important statutory duties and governance roles as directors to these bodies. All of these appointments to outside bodies are as non-executive directors. Non- executive directors are generally regarded as those directors who, unlike their executive colleagues, do not hold any executive or management position in the company in addition to their role as a member of the board. Like other directors of a company, non-executive directors have to comply with the duties of directors.

The adjacent table is a sample of the external bodies that our member authorities have nominating obligations to. There are over 360 statutory external bodies with over 1,100 nominations of local authority members. There are also over 400 external bodies at local level with 1,010 nominees. This gives a total of over 760 external bodies with over 2,140 elected members nominations sitting on these bodies on behalf of their local authority.

As these external positions are non-executive positions, elected members do not receive a payment from these bodies. In the case of a small number of the national and regional bodies our members may be entitled to claim some travel and subsistence to cover costs incurred attending at these outside bodies. However, many of these positions, particularly to local external bodies are fulfilled on a voluntary basis by our members. Our elected members bring a breadth of experience, specific skills and specialist knowledge to these outside bodies and the information and experience gained by our members from participating in these outside bodies helps to deliver better outcomes within their role as a member of their local authority within the council chamber.

The effort required to sustain the above should be properly appraised but it is evident from our soundings of councillors that these roles bring with them considerable demands on time as well as expense for which there is limited to no recognition. Without such effort the work of many local to national bodies would be severely restricted and it is our view that this particular review should examine the extent of this overall level of effort and make an appropriate provision in its final recommendations.



68% of Elected members dedicate 10-15 + Hrs per week attending Community Meetings/Events including obligations to external bodies.

Source: AlLG's Elected Member Workload Survey July 2015 – Published November 2015 (Appendix 1)

Sample Summary of	Nominations to	o Outside Bod	les
			1

Local Authority	Number of Nominating Statutory Outside Bodies	Number of Nominees	Number of Nominating Local Community & Voluntary Bodies	Number of Nominees	Total Number of Nominating Bodies	Total Number of Nominees
Cavan County Council	11	30	6	15	17	45
Cork City Council	14	63	30	101	44	164
Dublin City Council	19	71	34	110	53	181
Galway County Council	14	39	11	23	25	62
Laois County Council	11	29	15	32	26	61
Tipperary County Council	9	35	11	29	20	64





III. COMMUNITY REPRESENTATION

Community empowerment is about having the conditions in place that allow local people to make a difference to improve their communities and localities. There are overwhelming strong democratic reasons for involving local people as much as possible in the decisions that shape their communities. Their input ensures services are better suited to local needs. For local authorities and the elected members, community empowerment is important as it ensures effective community engagement between service providers and the public. For councillors, community empowerment is a vital component of their work as it demonstrates that there is an effective democratic process and that people feel that they can influence local decision-making. Councillors are continuously working with people on the important decisions that matter to them.

All local authorities have a keen interest in making sure that community groups, individuals and local organisations all feel satisfied with the quality of services delivered and with decisions that the council is taking on behalf of local people for the local area. Local elected members engagement with community groups is a central aspect of both local and national policy development. In fact it is an absolute sine quo non for successful policy development as it means that the councillors gather experience, knowledge and information that would otherwise not be available to the policy process. Through engagement, the councillors are informed of what needs to be done to make things better in their own area and this plays a critical role in helping the local authority and other public sector bodies when they are planning and delivering services. As local councillors, our members can ensure that the council has both the structures and processes in place to make sure this can happen.

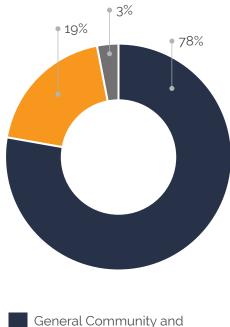
Community representation is an important element of a local councillor's work because by engaging with local community and voluntary groups they help their local authority develop a meaningful dialogue with their citizens, in both good times and difficult times. This community engagement saves them time and money, and creates better, happier and active communities. Equally, research shows that where community groups, individuals and local organisations don't feel empowered they are less self-reliant and the local area is less resilient. Close ties between the community, the local authority and the elected members are empowering and mutually beneficial. As stated previously, local elected members are often the public face of their local councils. They are by and large the first port of call for community groups and they have a significant role to represent the views of their communities at local authority level.

Public Participation Networks (PPNs) were introduced following the enactment of the Local Government Act 2014. PPNs are collectives of environmental, social inclusion, community and voluntary organisations in a county/city. They provide a useful arena through which the participation of communities can be facilitated.

By the end of 2016, 11,962 organisations were members of 30 local PPNs, ranging from 90 to 1,144 per PPN, with an average of 386 per local authority. The breakdown by college, shown below, shows the Community and Voluntary college having 78% of groups, the environmental college at 3% and social Inclusion groups at 19% of those registered.

Critically, elected members engage with these community and voluntary groups on a daily basis. Through their work as local authority members and through this collaborated approach, better outcomes for delivery of service, improvements to local communities and better quality of life outcomes for citizens are achieved.

Composition of PPN members (Overall total for 2016 - 11,962)



General Community and Voluntary (9,330 Members) Environment (2,273 Members) Social Inclusion (359 Members)

Source: Public Participation Networks Annual Report 2016





CASE STUDY WATERFORD GREENWAY



Community representation delivering better outcomes for Local Authorities

The Waterford Greenway is a spectacular 46km off-road cycling and walking trail along an old railway line, venturing from the quays of Waterford, a city founded by the Vikings, all the way through an area rich in Irish heritage to the historic port of Dungarvan, a vibrant seaside market town with a pretty quay-side setting.

The Greenway took in excess of 10 years to deliver from concept to reality. In addition to the various discussions at elected council level, elected members would have attended many meetings with community groups and individuals who lived or carried out agricultural/business activities adjacent to the 47km route.



Opposition to the development of the Greenway was widespread and the argument in favour of its development had to be won by discussing in detail the pros and cons. Councillors would have been lobbied by individuals, families, groups, residents groups, farming bodies and the wider public but by showing community leadership the elected members were able to bring all the relevant stakeholders on board to make the initial concept a reality. In turn, Councillors had to lobby national politicians in order to ensure that funding was forthcoming to develop the Greenway. Councillors worked closely with project engineers and property-owners affected in order to ensure that works were completed to everybody's satisfaction. This was a long drawn-out process due to the amount of people affected but by leading this intense community engagement the local authority was able to deliver a tremendous tourist project that has helped to revive the local community in Waterford and the local economy.



Delivered at a cost of €15m, Waterford City & County Council recorded that over 250,000 people visited and used the Greenway between March and December 2017, contributing millions to the local economy.

"It has changed a little dying village forever, it has. All the pubs are doing coffees and snacks. It's unbelievable,"

Spokesman for Waterford Greenway Bike Hire, Kilmacthomas, Co. Waterford (Irish Examiner July 2017)

IV. PUBLIC REPRESENTATION

The representational role of Councillors is implicit in their status as local elected representatives of the electorate. Section 64(1) of the Local Government Act 2001 states "As a forum for the democratic representation of the local community, a local authority may represent the interests of such communities in such manner as it thinks appropriate". The local authority elected members have the democratic legitimacy to speak on behalf of and represent the interests of the area and its people either individually or collectively.

The public representational role of the Councillor enables them to act as intermediaries between individuals and public bodies, responding to the needs of constituents for information, assisting people to access services and advising them on their options. This is particularly relevant when it comes to local authority services where our members help and assist members of the public across a wide range of local authority services. Furthermore, by engaging in this public representation role, councillors can ensure fairness in the application of decisions affecting the citizens. This role also helps navigate citizens through administrative procedures and thereby ameliorate some of the dysfunctional effects of overly-bureaucratic processes and helps ensure that the personal approach of the councillor is fused with the expertise of officials for the benefit of citizens. While it can be somewhat tempting to take a cynical perspective on this role of the Councillor, this representative role needs to be recognised as an important soft power of a public representative. In many instances our members act as intermediaries between individuals and public services and in this respect, local councillors are frequently called up to perform a brokerage role. Right or wrong, this is an important soft power of all public representatives that will not be subscribed in any Act or piece of legislation, but given the political culture that exists in Ireland, this is a necessary role that the public expects from their elected representatives especially at local level.

However, it is imortant that elected members strive to strike the appropriate balance between this role of the councillor, i.e. responding to requests for assistance on the part of individuals, and the role of councillors representing the broader interests of the area and locality generally.



BETTER GENDER & DIVERSITY BALANCE WITHIN LOCAL AUTHORITIES

From a historic point of view the prospects for the involvement of women in Irish local government started off ahead of other sections of society. The Local Government (Ireland) Act 1898 which established modern democratic councils as we know them today included women in the electorate for the new county councils. While there were some qualifications related to age and position in the household this marked the first time that the franchise was extended to women for any kind of election, parliamentary or local.

However, the experience in the decades since proved disappointing relative to the optimism that came with that particular legislation. As a result and even in modern times women occupy just one in every five local government seats (just on 21%), well below international comparisons. In fact, embarrassingly low. What is particularly noticeable even within this limited cohort is that there is a strong suburban/ rural trend differential. The four Dublin Councils have, between them, over thirty percent female membership. On the other hand, there are a number of rural councils where women account for much less than twenty percent of the seats available – perhaps two female councillors and sixteen male councillors. Research by Dr Adrian Kavanagh of the Geography Dept. of Maynooth University has shown that even where women have a presence in Councils it tends to be clustered in Municipal Districts which embrace big towns e.g: all of the female councillors in Clare County Council are in the Ennis Municipal District.

Previous studies done to identify the barriers to women's participation in local government have demonstrated classical obstacles to women's participation in local government including what is commonly referred to as the four "C" s as being major disincentives, including;

- Cash the poor remuneration of elected members
- Childcare difficult and expensive to organise in relation to Council meetings

- Candidate selection parties will select the candidates which in their strategic view are likely to win seats whether male or female
- Culture that there are embedded social and cultural influences in Irish life which do not provide an encouraging culture for female candidates and councillors.

The AILG established a diversity working group in February 2018 with a view to generating some practical suggestions that would encourage and sustain the involvement of women, in particular, in local government. The working group have identified two emerging themes in order to help, not alone better female participation but better diversity in all aspects of local government. The first theme is the "all boats rise" theory which suggests that if there was proper remuneration for councillors then a wider range in society, including women, would see council membership as a viable commitment. The second theme is that the timing and conduct of meetings did nothing to encourage women's participation. The group also identified the difficulty for female councillors, especially those in large rural electoral areas, in being able to commit the time involved to council and community business and yet sustain their business and domestic responsibilities.

The AILG also engaged with the "Women for Election" organisation and both organisations have emphasised the importance of education in post-primary schools in terms of providing encouragement to young women to engage in civic roles.

While acknowledging that efforts are being made by government departments including the publication of the Government Strategy for Women and Girls in 2017, the AILG will commit to its role as a consultation partner with the Dept. of Housing, Planning and Local Government to continue to ensure better female participation and gender balance in our local government structures.

AN APPROPRIATE REMUNERATION FOR THE LOCAL AUTHORITY MEMBER

Councillors are elected to the local council to represent their local community, so they must either live or work in the area. Becoming a councillor is both a rewarding and privileged form of public service. A councillor is in a position to make a difference to the quality of other people's daily lives and prospects.

Being an effective councillor requires both commitment and hard work. Councillors have to balance the needs and interests of individual citizen, society in general and the local authority. These will all make legitimate demands on a councillor's time, on top of the demands and needs of their personal and professional lives. At the heart of local government is the elected member who stands before the public and gets a mandate to represent them. It is important to always recognise and appreciate this.

When deciding on an appropriate level of remuneration for local authority elected members a number of principles must be considered including;

- a) Remuneration should not be an incentive for service as a councillor nor should lack of remuneration be a barrier.
- b) The basic salary should encourage people from a wide range of diverse backgrounds and with a wide range of skills to serve as local councillors.
- c) Those who participate in and contribute to the democratic process at local level should not suffer an unreasonable financial disadvantage as a result of doing so.
- d) Councillors should be compensated for their work and that compensation should have regard to the full range of commitments and complexity of their roles.
- e) All councillors have both an important statutory and representative role as a democratically local elected member.
- f) The 2014 reforms in local government has led to a significant increase in workload for local elected members.
- g) Recognition that local authority elected members are dedicating an average of between 27.25 to 33.15 hours per week fulfilling their role as a local authority member.

- h) The reality of councillors' day to day lives is that they are on public duty available to citizens at all times and in many instances during unsociable hours.
- i) It should be noted from the outset that in 2017 total current expenditure by local authorities (including regional assemblies) amounted to €4.288bn with the amount of expenditure on local representation/civic leadership (including regional assemblies) totalling €57.7m. This represents 1.34% of total annual current spend by local authorities on local representation/civic leadership.

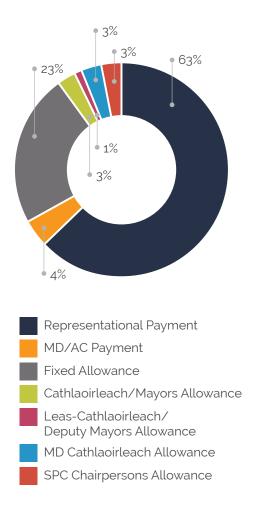
However, it should be noted that when you just take Local Authority Elected Members remuneration, allowances & other payments for 2017 of €24.648m* into account, this represents 0.57% of total annual current spend by local authorities in 2017. ***Source:** Analysis of Local Authority Elected Members Remuneration, Allowances & Payments - 2017 (Appendix 3)

The representational payment is a salary type payment that councillors receive and is fully taxable i.e. subject to PAYE, PRSI and USC. The current representational payment has been historically "linked" to a senator's salary (25%). At the start of this electoral cycle in 2014 the payment was set at \in 16,565 gross having been reduced by \in 1,039 (6%) since 2008 in line with public sector wage decreases. However, when the pension levy and other deductions are allowed for, the real reduction in members representational payments amounted to \in 2,085 (12%).

Total improvements made since 2014 due to the unwinding of the previous FEMPI cuts amounted to an increase of \in 326 in the Annual Representational Payment to \in 16,891 p/ annum as of 1st January 2018. In addition to this there was the introduction of new Municipal District/Area Allowance of \in 1,000 gross per annum since 1st July 2017 under circular LG01-2017 & LG07-2017. Taking all of the about in account the total current gross annual salaried taxable payments to Local Authority Members amounts to \in 17,891 gross per annum.

Of all the supports available to elected members the representational payment represents the biggest element of financial supports to the members, accounting for 63% of all the financial supports to Councillors.

% Summary of Members Supports



Source: AlLG Analysis of current Local Authorities Members Remuneration, Allowances & Payments 2018 (Appendix 4)

RECOMMENDATION FOR SALARIED TYPE PAYMENT FOR LOCAL ELECTED MEMBERS

In recent statements. Minister John Paul Phelan TD, has stated his desire to break the historical link of the Councillors Representational Payment to that of a Senator and instead link it to a point on public service pay scale.

Minister John Paul Phelan – Seanad Éireann debate -Tuesday, 15th May 2018

"It is absolutely the intention to remove political decision making from the remuneration of councillors in the future and to establish, once and for all, a link between a public sector grade and the work of county and city councillors across the country. This will ensure that any benefits accruing to grades in the Civil Service will also accrue to councillors. That includes things such as pensions, health provision and other changes".

The AILG agrees in principal that this historical link should cease and instead the salary type payment for Councillors should be linked to the Public Service Pay Scale. This will fulfil the objective of removing political decision making from the remuneration of councillors into the future.

In deciding on an appropriate annual salary payment for elected member, the AILG would advocate using what we would term the "Public & Civic Element" approach to quantifying the amount that should be paid as an annual salary payment. Using this approach emphasises that councillors enter local government to serve the community, not for financial gain and as such, the councillors role should not attract levels of remuneration that could encourage people to stand for 'the wrong reasons'. Related to this argument is the fear that higher remuneration could encourage people to become full time 'career' councillors, thereby limiting the amount of life and work experience accumulated by members.

The formula used under this "Public & Civic Element" approach is taking a baseline figure and deducting an appropriate

percentage reflective of the public & civic element as a Local Authority Elected Member. This calculated figure should then be linked to its closest point on the Public Service Pay Scale. This base salary would then be subject to ongoing pay increments in line with general public sector pay agreements and will take the political decision making out of our members salary payments into the future.

The baseline figure that we would advocate to begin with is the 2017 CSO Average Annual Earnings which is ***€37,646**. We would then apply an appropriate public & civic element to this baseline figure of -10%. (See table below)

* (www.cso.ie/en/statistics/earnings/earningsandlabourcosts)

Local Authority Members Payment (L.A.M.P.)

	10% Public & Civic Element
Baseline Amount	€37,646
Less Public & Civic Element	€3,764
Annual Salary Amount	€33,882

Taking the above calculations into account we would recommend that the appropriate public service pay scale that the Local Authority Members Payment should be linked to, is the Grade 4 - Assistant Staff Officer, Point 4 at €33,713.

Using this link to a Grade 4 pay scale a summary of the extra potential costs would be as follows;

Summary of LA Members Remuneration – 949 LA Members	Current Annual Cost 2018	Point 4 – Grade 4 Scale @ €33,713
Representational Payment	€16.03m	
MD/AC Allowance	€0.949m	
New Local Authority Members Payment for 949 LA members		€31.993m
Total	€16.978m	€31.993m
Difference		€15.01m

Source: AILG Analysis of current Local Authorities Members Remuneration, Allowances & Payments 2018 (Appendix 4)

When analysing the above calculations, the following should be borne in mind;

- By increasing the base salary figure it ensures equity among the full body of the 949 Elected Members which is an important principal for the AILG.
- It should be noted that the above extra costs are gross figures and will be subject to income tax (PAYE), PRSI and USC.
- Even using a calculation of the standard rate of tax (PAYE) at 20%, PRSI at 4% and USC at 7%, the overall tax due back to the exchequer on the extra costs would be €4.65m on Point 4.
- Therefore, the net potential cost (after tax) to the exchequer would be €10.36m (€15.01m – €4.65m)
- These net potential costs can be further offset by the savings made on members payments and allowances due to the abolition of the 80 town and borough councils in 2014 of a further €4.7m.*
- These net potential costs can be further offset by the other estimated savings of €45m identified in PPF that would be made on an annual basis due to the abolition of the 80 town and borough councils.

*Source: AILG's analysis of Savings on Elected Members Costs due to the abolition of 80 Town & Borough Councils under PPF (Appendix 5)

ELECTED MEMBERS PRSI ENTITLEMENTS

The AILG would also advocate that with a move to a new Local Authority Members Payment, it is now appropriate to link this payment with Class A PRSI contribution. While acknowledging the improvements made in this area over the last number of years by moving Elected Members to PRSI Class S in 2017, we believe that it is now appropriate that our members would move to a Class A PRSI contribution to ensure that Councillors have equal and fair access to all the benefits that would be entitled to them paying a 4% contribution. However, it should be note that the AILG fully accepts that this issue is a matter for the Department of Employment Affairs and Social Protection rather than the Department of Housing, Planning and Local Government.



REVIEW OF ELECTED MEMBERS ANNUAL FIXED EXPENSES ALLOWANCE

Historically the Annual Expenses Allowance is a composite expenses allowance and is regarded as no more than reimbursing Members for overall costs incurred wholly, exclusively and necessarily in the performance of duties for the office held.

The annual fixed expenses allowance currently has three elements in its make- up including;

- I. A travel element as compensation for travel incurred by the elected member for attendance at local authority related meetings. The calculation of this element of the allowance is based on the actual distance from the principal place of residence of the elected member to the Local Authority HQ and is subject to the standard public service travel rates. For ease of administrative purposes, it is calculated on a set pre-determined number of local authority related meetings with all local authorities split into a banding system.
- II. A subsistence element also for attendance at local authority related meetings. Again, this is payable at the standard public service subsistence rate and for easier administrative purposes is calculated on the same set of pre-determined number of local authority related meetings and same banding system.
- III. The final element of the allowance is the fixed representational element. This element is to reimburse the elected members for office type expenditure. The amount of this allowance payable is a fully vouched amount of €5,000 or an un-vouched amount of approx. €2,500 per member.

The average amount of this yearly allowance payable per member is €6,205* per member and is payable to the full body of 949 elected members.

*Source: AILG Analysis of current Local Authorities Members Remuneration, Allowances & Payments 2018 (Appendix 4)

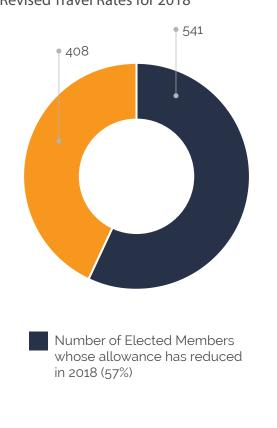
In early 2018, the AILG carried out a detailed analysis of the Members Annual Fixed Expenses Allowance due to changes in the allowance as a consequence of the revised travel rates, notified by DEPR from 1st April 2017. This detailed analysis revealed that 541 Councillors saw a reduction in the travel element of their annual allowance as a consequence of this change in travel rates, with some members seeing a reduction of up to 25% in this allowance.

As part of the overall review of members remuneration and supports we would recommend that the current Members Annual Fixed Expenses Allowance, which is similar to the Oireachtas Parliamentary Standard Allowance (PSA), remain in place and it be re-named the Local Authorities Members Standard Allowance. This allowance would have its three elements remaining, however the travel and subsistence element should be combined as is the case with the Travel and Accommodation Allowance (TTA) element of the Oireachtas PSA and the current fixed element of the allowance should remain separate as is the case with the Public Representation Allowance (PRA) element of the Oireachtas PSA.

As with the TTA (Travel and Accommodation) element of the Oireachtas PSA allowance, this is an allowance to reimburse costs of travel and accommodation for Oireachtas members attendance in Dáil Éireann. This is an allowance based on the distance from the Oireachtas members place of residence to Dáil Éireann and is based on a pre-determined set number of days attendance by the member and deductions are made is this attendance threshold is not reached. This mirrors the criteria currently in place for the travel and subsistence element of the members current allowance, including an 80% attendance threshold, and we would advocate that this would remain as is.

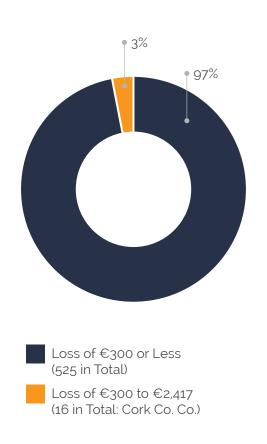
In terms of the current fixed element of our members annual allowance, and as with the PRA (Public Representation Allowance) element of the Oireachtas PSA, this is an allowance for office type expenditure incurred in the carrying out of duties of a public representative. Since the 2014 reforms and with the increased workload and indeed changing profile and role of local elected members, Councillors are experiencing increased ICT costs, equipment costs, secretarial support, stationery costs etc. As previously alluded to, in early 2018

and in recognition of these increased costs, Minister John Paul Phelan TD, bought in amending regulations (S.I. No. 494 of 2017) to provide for the introduction, of a new vouched allowance, worth up to a maximum of \in 5,000 per annum, which elected members may choose to opt for instead of the fixed un-vouched element worth between \in 2,286 and \in 2,667. As this new regulation was only introduced since January of this year it is too early to properly assess the success of this option. Although the Oireachtas PRA (Public Representation Allowance) is a fully vouched allowance we would advocate that due to potential prohibited administrative costs for local authority staff to administer a fully vouched system, the current criteria for this element of the annual allowance would remain in place i.e. elected members may choose to opt for a higher fully vouched amount instead of a lower unvouched amount. In any discussion of vouched vs un-vouched payments it needs to be understood that Councillors do not have the secretarial and administrative supports needed to operate a vouched system.



No. of Elected members affected by the Revised Travel Rates for 2018

Source: AlLG Analysis of current Local Authorities Members Remuneration, Allowances & Payments 2018 (Appendix 4)



OTHER SPECIFIC ALLOWANCES FOR OFFICE HOLDERS WITHIN LOCAL AUTHORITIES

Other allowances payable to elected local authority members can be described as allowances for office holders as they are payable for members who are elected as Cathaoirleach/Mayor of their full local authority, Leas-Cathaoirleach/Deputy Mayors allowance, Municipal District Cathaoirleach allowance and an SPC Chairpersons allowance. These allowances are only paid to the members elected to fill these positions and they are of a fixed duration (normally one year).

The table below gives details of these various allowances and the number and percentage of the over body of local authority members to whom they are applicable on an annual basis. Note that the amounts are the maximum amounts payable under the regulations but as each local authority can set the level of payment itself, the amounts actually payable may be lower.

Allowance Details	Amount of Annual Allowance	Number of LA Members that allowance is applicable to on an annual basis	% of full body of 949 LA Members that allowance is applicable to on an annual basis
Cathaoirleach/Mayor	Range from €20,000 - €50,000 per annum	31	3%
Leas-Cathaoirleach/ Deputy Mayor	Range from €4,000 - €10,000 per annum (⅓ of full allowance)	31	3%
Municipal District Cathaoirleach	Range from €6,000 -€18,000 per annum	95	10%
SPC Chairpersons	€6,000 per annum	146	15%

Under the provisions of section 143 of the Local Government Act 2001, a local authority may pay an allowance for reasonable expenses to its' Cathaoirleach, Leas Cathaoirleach, MD Cathaoirleach and SPC Chairperson, however as noted above, as each local authority can set the level of payment itself the amounts vary from one local authority to another and may be lower than the maximum amounts provided for under the regulations.

Both the Department of Public Expenditure and Reform and the Revenue Commissioners are agreeable that these allowances are paid on a round sum basis to cover reasonable expenses incurred in the performance of the duties of the office including the civic performance element of the office. However, with Revenue Commissioner* approval and given the unique nature of the duties involved, it is accepted that the Cathaoirligh and Leas-Cathaoirligh would, in performing the duties of their office, incur a certain amount of expenditure that would be deductible for tax purposes. Thus, for ease of administration and efficiency, it may be accepted that 50% of the allowance (subject to a fixed minimum amount of \in 5,000 and a maximum of \in 10,000) may be paid tax-free with the balance being subjected to PAYE, PRSI and USC.

The AILG would advocate that, for ease of administration and efficiency, that the current criteria for these allowances, for specific office holders within each local authority, would remain in place within their current format.

***Source:** Revenue Commissioners Tax & Duty Manual - Allowances, Expenses and Gratuities payable to Local Authority Chairpersons and Members Part 05-02-14 (Appendix 6)

AGGREGATION OF TRAVEL FOR A MULTIPLICITY OF EXTERNAL BODIES

In January 2018, the Department of Housing, Planning and Local Government notified all local authorities and elected members, under circular LG01-2018, that the Department of Public Expenditure and Reform had advised them that, in accordance with the Revenue Commissioners' rules on reimbursement, all motor travel undertaken by an elected member should be aggregated on an annual basis for the purpose of determining progression through the various travel bands. Where travel expenses are being claimed by a member from more than one public service body (such as outside bodies) then it is the aggregated distance of all travel accrued that determines the travel band that the Member is on at any given time. It is incumbent on each member, as the claimant, to make all relevant bodies aware of all motor travel expenses claimed to date during the calendar year in order to ensure reimbursement is being paid at the correct rate. The circular advised that local authorities should consider establishing administrative procedures for receiving and recording returns from members for aggregated travel distances.

However, following the introduction of the circular the operation of an aggregation system is after having chaotic implications for both local authority members and administrative staff arising from the requirement to aggregate travel from a multiplicity of outside bodies. The principal reason for this is that as councillors contribute to over 360 plus public bodies (as detailed above), involving 1,100 seats across a wide range of government sectors, the aggregation of mileage from various bodies is virtually impossible to administer as it involves multiple paying bodies. As mentioned earlier on our submission our members are often statutorily required to sit on outside bodies representing their local authority.

It should also be noted that we have been made aware that as some of these external bodies are outside the local government sector, that they are not taking recognition of the circular and they are still operating payments to members for travel as they have historically done. The AILG are of the opinion that it will be very difficult to find a solution to this complex issue and in our opinion, there are only two possible solutions which in themselves would be extremely difficult to achieve.

- 1. The setting up of a centralised payment system where all payments to members for travel could be processed and where a central record would be kept as the members go through the various mileage bands. This option would require extra resources to implement and as there is currently no IT system available that could centralise the processing of these payments, we are of the opinion that this solution would be very difficult to implement.
- 2. Explore the possibility of a dedicated travel rate system applicable to local authority members only, in recognition of their unique role within local government. However, this option would require both DPER and Revenue approval to implement which could be complex as it would mean moving from the standard public sector travel rates that are currently in place.

The AILG would recommend that a working group, consisting of representatives from the AILG, the LGMA, the DHPLG and DPER would be set up to explore possible solutions on the issue of aggregation of travel from external bodies.



MATERNITY/PATERNITY LEAVE PROVISIONS FOR ELECTED MEMBERS

As a local authority elected member is a public office holder and not an employee of the council, they are not entitled to maternity/paternity leave from the local authority. While many local authorities and their elected members are very supportive and afford as much flexibility as possible to enable, in particular, female members to perform their functions, the reality for mainly female local authority elected members is that there simply is no maternity/paternity leave.

This is particularly serious for female members on maternity leave in the operation of section 18 of the 2001 Local Government Act, which states that if a councillor is absent for more than six months they are deemed to have resigned their seat. This may be extended for a further 6-month period if the council passes a resolution. The reality of having no maternity leave provision is that if a female member takes extended maternity leave, as would be their right under normal maternity leave provisions, they need a resolution passed by the local authority to "allow them", without them deemed to be have resigned their seat. In 2018 surely, this is totally unacceptable.

The only acknowledgment that national government has stated that they will do to address this serious issue is under the 'National Strategy for Women and Girls 2017-2020' which states that they will "work for greater female representation in politics, the department will review existing supports available to councillors taking maternity leave." The AILG have, on many occasions over the last number of years, called upon various Ministers and the Department to address this issue with immediate effect and do so again in this submission. Many bodies, political parties and government agencies, including the AILG, have been to the forefront in promoting better gender and diversity in our local government structures in the country. Immediately addressing this current situation would demonstrate not only the departments intention but national governments commitment to ensure better gender in our democratic structures.

The AILG are calling on this review process to immediately provide appropriate maternity leave provisions for female councillors and in particular on maternity leave vis-à-vis the requirement to look for "permission" after six months to extend their period of absence. We also call upon the review to examine the needs of fathers/partners/wives in regard to accessing paternity leave which such circumstances would apply.



CONCLUSION

The Association of Irish Local Government endeavours to bring to the fore the voices of elected members who are rooted in their own communities.

Our submission gives a true and accurate picture of the increased demands on our members as they fulfil their role as local public representatives. As referenced to in many instances throughout our submission local elected members are often the public face of their local councils, working to ensure that the decisions taken within the council chamber are for the betterment of the citizen and the local communities that our members represent.

In order for this to happen, Local Authority Elected Members must have the best tools and supports available to them, including proper remuneration, in order for them to fulfil their democratic mandate, given to them by the people, to the best of their ability.

The AILG wants local government to remain accessible to all and our members need the proper resources and supports to make this happen.





APPENDICES

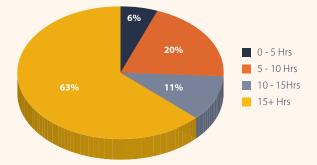
APPENDIX 1: AILG ELECTED MEMBERS SURVEY RESULTS DECEMBER 2015

In July 2015 the AILG undertook an extensive and detailed survey of the 949 Elected Members across all Local Authorities in order to assess and evaluate the considerable increase in workload that all local elected members now undertake since the new local government structures were introduced. Surveys were distributed by AILG Member Delegates and completed surveys were returned with a 59% response rate (561 surveys). The AILG correlated and processed the survey results and the report below provides an overview of the survey results

- 74% of elected members are spending 10+ hours per week attending Local Authority Meetings (including all various Local Authority Committee Meetings/Workshops)
- **3.03** is the average number of local authority meetings/ workshops attended on a weekly basis
- **68%** of Elected Members are spending a further 10+ hours per week attending Community Meetings/Events
- **53%** of Elected Members are spending 10+ hours week spent travelling in order to fulfi I their duties as a local Councillor including travel and time on general constituency work. This is representative of the increased geographical areas of new Municipal Districts/Electoral Areas
- **40%** of Elected Members now classify themselves as Full Time Public Representatives
- **33.15** hrs per week a (mean) average time Elected Members spend fulfi lling their role as a local public representative

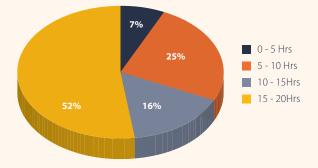
FULL SURVEY RESULTS

- 26,619 Average Constituency Population base served per member. This indicates that elected members are servicing the entire geographical areas of their Municipal Districts/ Electoral Areas.
- Hours per week dedicated as an Elected Member for attending Local Authority Meetings (including all various Local Authority Committee Meetings):

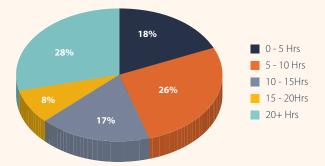


Average number of local authority meetings/ workshops attended on a weekly basis is 3.03

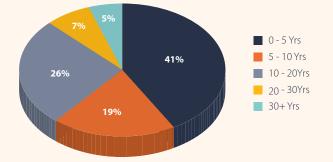
 Hours per week dedicated as an Elected Member for attending Community Meetings/Events:



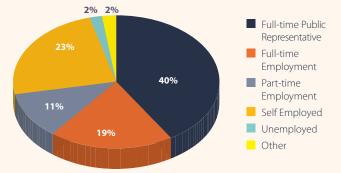
• Hours per week spent travelling in order to fulfil duties as an Elected Member including travel and time on general constituency work.



• How long have you've been an Elected Member

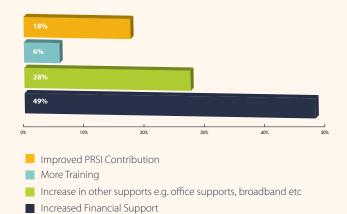


• Elected Members Current Employment Status



31% of Elected Members pay no other PRSI Contribution other than Class K from their Representational Payment

• Other supports (fi nancial/other) that elected members need to see being made available to them to support their work as an elected member:



- Noted Comments:

"Embarrassing to say that I can't afford to be a councillor at 25 years of age - living week by week"

"Need an increase in basic pay for increased workload"

"As a female member it is nearly impossible to be a mother, an elected rep and try to hold another job with the current payment that we receive"

"Technology training"

"Increased fi nancial supports for extra work load & travel especially in rural areas"

"Secretarial back-up; full PRSI A Class"

APPENDIX 2: DHPLG REVIEW OF THE OPERATION OF LOCAL GOVERNMENT REFORMS 2014 SURVEY OF ELECTED MEMBERS (2015)

Local Government Forum, January 2016

Summary of Findings

Detailed results on a question by question basis are set out in Part 3. The following commentary summarises the key statistical outcomes and identifies some of the principal implications arising from those results.

Operation of Plenary Councils (Part B - Questions 1 to 4)

In general, the results from Part B indicate a high level of satisfaction ("very satisfied"/"satisfied") with the operation of plenary council meetings in terms of their management and the relevance of agenda items being discussed. With regard to the issue of frequency of meetings, the overwhelming preference was for monthly rather than bi-monthly meetings. Views on the impact of the number of plenary council members on the efficient conduct of business at meetings were somewhat divided. While a majority of respondents (58%) agreed ("strongly agree"/"agree") with the proposition that "The number of members on the plenary council allows for the efficient and effective conduct of business at meetings of the council", a strong minority (42%) found issue with the statement or had no view.

A record of comments offered by respondents in Part B can be found at Appendix 4. Some examples from that listing follow below:

- "Plenary Council Meetings are always stage-managed by officials in a way that there is little time for the real issues affecting the constituents"
- "A lot of time wasted by councillors repeating each other and playing to the media"
- "Speaking time should be limited no more than 2 or 3 minutes"

- "Meeting paperwork sent to us just 3 days before meetings"
- "Notices of motion not directly connected to the operations of the Council should not be taken"
- "New councillors need specific training on the procedure of meetings/order of business"
- "Far too many members to be effectively managed and provide adequate time for members to give opinion"
- "We need less councillors with more powers"
- "Local issues should be dealt with at local MD level"
- "Too many municipal issues being raised at council meetings"
- "The Act promised much and delivered nothing Power remains with the executive and the Department"
- "Motions about National / International issues should be excluded from the agenda, and the council should deal only with issues relating to the county"
- "Too many councillors"
- "Meetings go on too long with too much repetition from councillors"

Operation of Municipal Districts (Part C- Questions 5 to 14)

Administrative Issues (Questions 5 to 7)

As with plenary council meetings, the results indicate a high level of satisfaction ("very satisfied"/"satisfied") with the operation of municipal district meetings in terms of their management and the relevance of agenda items being discussed. With regard to frequency of meetings, the strong preference was for monthly meetings, with a small minority expressing a preference for bi-monthly meetings.

A record of additional comments offered by respondents in Part C can be found at Appendix 5. Some examples from that listing in respect of questions 5 to 7 in Part C follow below: -

• "Municipal working well! More attendance of CEO and Executive (Directors of Service) is a must! If you want strength at this level the most powerful members of the executive must be present and held accountable"

- "Additional powers as promised by PPF would be welcome. At present, the MD is little more than the former area committee with a diminutive budget"
- "Meetings dominated by petty notices of motion on matters that can easily be resolved/answered outside the meetings by contact with relevant council staff"
- "Municipal district meetings are far more productive than plenary meetings and their role should be expanded. A productive municipal meeting is worth way more than council plenary meetings"

Reserved Functions of Elected Members (Questions 8 to 10)

Under the reform measures, elected members, acting at municipal district level, have been assigned specific reserved functions, in law, which can be exercised by them in respect of their municipal districts. In terms of an understanding on the part of councillors of the availability to them of these functions, a majority of respondents (63%) indicated overall satisfaction with that awareness with some divergent opinions on the issue (37% "neutral"/"dissatisfied"/"very dissatisfied"). A small minority of respondents thought that there were municipal reserved functions which should be ceded up to plenary council level, while opinion was fairly evenly split in terms of responsibility going the other way from plenary to municipal district level in respect of functions. Nevertheless, it is notable that 37% of respondents consider that there are reserved functions currently undertaken at plenary council level that could be delegated to municipal district level. Some examples of comments received in respect of questions 8 to 10 in Part C follow below: -

- "The CPG and SPC structure has weakened ability of Elected members to adequately understand or utilise reserved functions/powers on behalf of constituents"
- "Public be informed of reserved functions"

- "Reserved functions at Plenary level which should be delegated to MD level:
- "Housing should be structured at municipal level"
- "Land allocation from the council that effects an MD"
- "More say in their MDs when it comes to the annual budgets. i.e. monies collected in a District should stay in the District"
- "roads programme should be for particular MD and not for adoption at full co co meeting"
- "Reserved functions at MD level which should be delegated to Plenary level:
- "National issues. We are all too well aware of the homelessness, unemployment, etc. Bring it to full council and voice it as one unit"
- "all major planning and development issues should be at full council meetings"
- "There shouldn't be any hesitation in providing more authority, where possible to MD members. When a municipal issue comes before full council other members will take their lead from those MD members anyway"

Municipal District System / Arrangements (Questions 11 to 14)

Responses to this subset of questions indicated significant majority satisfaction ("very satisfied"/"satisfied") with implementation of municipal district arrangements. However, the questions on improving responsiveness to local needs; delivery of services; and improved decision making at local level showed there was a not insignificant expression of dissatisfaction ("dissatisfied"/"very dissatisfied"). Some examples of comments received in respect of questions 11 to 14 in Part C follow below: -

- "MD working well, all parties working together"
- "With the new council I find getting work done at Municipal level works very well. Delighted with this as I felt the old council not as effective"
- "MDs are doing their best but resources and staff levels are restricting their ability"

- "Decision making at local level is better but the absence of a meaningful budget to carry out these decisions that are agreed at Municipal meetings"
- "Disadvantage being at the edge of a major town as main spend is within this area. Feel that we have to fight harder for recognition from technical and engineering sectors"
- "Was very frustrating at former Town Council level now it is even worse. Morale is very low with staff and there is no relationship with elected members and staff"
- "Loss of Ennis TC, its rating and planning, MPC, JPC and its individual budget has undermined the sustainability of local democracy. There is much less connection to residents, business community"
- "The MDs are too large and too remote from the people to operate with adequate representational effectiveness or accountability. As a result, the workload is too heavy for optimal responsiveness."

Elected Member Support Services and Workload (Part D -Plenary and Municipal District Levels) (Questions 15 to 20)

In terms of views on support services available to elected members, replies to Questions 15 and 16 from elected members in all local authorities showed strong (60%+) satisfaction levels ("very satisfied"/"satisfied") with regard to the adequacy of training and overall support services available, albeit with not insignificant dissatisfaction (20% & 18% respectively). Question 17 asked members to identify areas from a list where support could be improved; the most popular was a designated secretarial support at 24% of respondents from all authorities.

The strong view expressed by the Association of Irish Local Government has been that councillor workload has increased as a result of the 2014 reform measures. Responses to Question 18 broadly support this view with 61% of respondents from local authorities containing municipal districts "disagreeing/ strongly disagreeing" with the proposition that "The 2014 local government reforms have resulted in a reasonable workload for Elected Members.", while 29% indicated that they "strongly agree/agree" with the statement. The equivalent

figures for local authorities without municipal districts were 42% ("disagreeing/strongly disagreeing", which may have linkage to the increased number of councillors in these local authorities following the reforms in 2014) and 18% indicating that they "strongly agree/agree" with the statement.

This Part of the survey (Question 19) also sought views on the main reasons for changes to elected member workload arising from the 2014 reforms or otherwise. The recurring response here was that the area now to be overseen by the elected members has greatly increased in size when compared with the former Town Council administrative area. The larger municipal district areas are also being represented by fewer councillors and, when increased travel and the large number of meetings are factored in, the role of councillor is seen, in essence, as a full-time job, with insufficient recompense. There is also a view expressed by some councillors that the expectations of the electorate are greater than heretofore and, as there is now a greater range of methods by which the councillor can be contacted, the workload has increased exponentially.

In relation to Question 20, elected members with municipal districts report that they spend a (mean) average of 32.25 hours a week undertaking their role, with in excess of half the time being utilised on constituency matters. There was a considerable spread of responses to this question, with workload estimates ranging from 4.25 to 157 hours per week. In this context, the application of the median average of 27.25 hours per week might be more representative of the returns made. When asked for suggestions on reducing the workload, elected members are, in the main, of the view that it would be difficult to satisfactorily provide an adequate service to constituents without undertaking the current level of workload involved and putting in the high number of hours required. In this context, a number of councillors stated that there is no way to reduce the workload. However, there is also a view expressed that the provision of a designated secretarial support from within the local authority (which underpins the findings on Question 17 above) would ameliorate the workload. Some elected members also feel a reversion to the Town Council model of subsidiarity would make for a more efficient provision of services to the public.

A record of additional comments offered by respondents in Part D can be found at Appendix 6 to 6(d). Some examples from that listing follow below: -

- "The workload has increased substantially and travelling expenses for servicing our larger areas are totally inadequate"
- "Much larger area to be covered almost impossible to service"
- "Significantly increased workload due to the enlarged area and the disappearance of two urban councils in the district as well as the fact that due to improved technology all constituents have easy access to contact council members now - email, etc"
- "Level of meetings required to find consensus has grown enormously, and despite the larger workload have seen no evidence of increase in output or productivity"
- "Elected members gone from 65 to 18, my/our workload has increased to that similar to a TD in my view"
- "The reduction in council staff levels has had a considerable negative impact and inflicted reputational damage on the organisation"
- "A lot of services that were operated by local councils are now under new national authorities, making it more difficult to get answers or speak directly with staff"
- "Average weekly commitment circa 3 full working days (25 hrs pw)- researching, reading, policy documents, printing meeting materials, meetings, communication and representations"
- "Being a public representative is a highly rewarding job. However, if one takes it seriously, it is all-consuming... If a public representative is enthusiastic and hard-working, there is no limit to the efforts they can become involved in. The only limit is their time"
- "The workload of elected members could be reduced by simply making information easily available on a digital platform that is searchable and organised into categories of departments as necessary"

APPENDIX 3: AILG ANALYSIS OF LOCAL AUTHORITY ELECTED MEMBERS REMUNERATION, ALLOWANCES & PAYMENTS - 2017

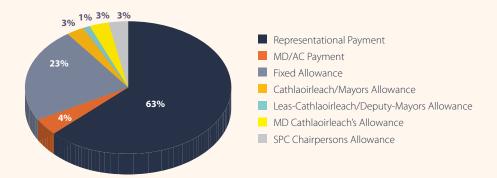
Total Summary Members Payments 2017	Total Annual Cost - 2017		
Representational Payment	€15.72m		
MD/AC Allowance Payment – 2017 (6 Months July-Dec)	€0.475m		
Sub Total – Taxable Payments	€16.195m		
Annual Fixed Expenses Allowance	€5.89m		
Sub Total – Taxable Payments & Fixed Expenses Allowance	€22.085m		
Cathaoirleach/Mayors Allowance	€0.830m		
Leas- Cathaoirleach/Deputy Mayors Allowance	€0.166m		
MD Cathaoirleach's Allowance	€0.696m		
SPC Chairpersons Allowance	€0.876m		
Total Annual Taxable Payments & Full Allowances 2017	€24.653m		

APPENDIX 4: AILG ANALYSIS OF CURRENT LOCAL AUTHORITIES MEMBERS REMUNERATION, ALLOWANCES & PAYMENTS 2018

Local Authority	No. of Elected Members	2018 Representational Payments @ €16,891 Gross p/annum €	2018 Municipal District/Area Committee Allowance €	Total Annual Expenses Allowance 2018 €	Total Local Authority Office Holders Payments 2018 €	Total Current Members Payments 2018 €
Carlow County Council	18	304,038	18,000	78,009	66,000	466,047
Cavan County Council	18	304,038	18,000	87,698	66,000	475,736
Clare County Council	28	472,948	28,000	176,927	78,000	755,875
Cork City Council	31	523,621	31,000	159,668	66,000	780,289
Cork County Council	55	929,005	55,000	518,724	156,000	1,658,729
Donegal County Council	37	624,967	37,000	263,560	102,000	1,027,527
Dublin City Council	63	1,064,133	63,000	454,530	102,000	1,683,663
Dun Laoghaire-Rathdown County Council	40	675,640	40,000	259,375	72,000	1,047,015
Fingal County Council	40	675,640	40,000	259,375	72,000	1,047,015
Galway City Council	18	304,038	18,000	74,133	54,000	450,171
Galway County Council	39	658,749	39,000	273,469	96,000	1,067,218
Kerry County Council	33	557,403	33,000	209,762	90,000	890,165
Kildare County Council	40	675,640	40,000	234,599	114,000	1,064,239
Kilkenny County Council	24	405,384	24,000	117,554	78,000	624,938
Laois County Council	19	320,929	19,000	86,203	66,000	492,132
Leitrim County Council	18	304,038	18,000	89,651	60,000	471,689
Limerick City and County Council	40	675,640	40,000	248,493	102,000	1,066,133
Longford County Council	18	304,038	18,000	77,140	66,000	465,178
Louth County Council	29	489,839	29,000	139,751	78,000	736,590
Mayo County Council	30	506,730	30,000	192,645	96,000	825,375
Meath County Council	40	675,640	40,000	231,842	102,000	1,049,482
Monaghan County Council	18	304,038	18,000	83,622	66,000	471,660

Local Authority	No. of Elected Members	2018 Representational Payments @ €16,891 Gross p/annum €	2018 Municipal District/Area Committee Allowance €	Total Annual Expenses Allowance 2018 €	Total Local Authority Office Holders Payments 2018 €	Total Current Members Payments 2018 €
Offaly County Council	19	320,929	19,000	91,683	66,000	497,612
Roscommon County Council	18	304,038	18,000	88,366	66,000	476,404
Sligo County Council	18	304,038	18,000	82,131	60,000	464,169
South Dublin County Council	40	675,640	40,000	259,375	72,000	1,047,015
Tipperary County Council	40	675,640	40,000	325,578	102,000	1,143,218
Waterford City and County Council	32	540,512	32,000	203,258	96,000	871,770
Westmeath County Council	20	337,820	20,000	103,419	72,000	533,239
Wexford County Council	34	574,294	34,000	218,740	84,000	911,034
Wicklow County Council	32	540,512	32,000	200,071	102,000	874,583
Total	949	16,029,559	949,000	5,889,349	2,568,000	25,435,908

% Summary of Members Payments (Excl Conference & Training Allowances)



APPENDIX 5: AILG'S ANALYSIS OF SAVINGS ON ELECTED MEMBERS COSTS DUE TO THE ABOLITION OF 80 TOWN AND BOROUGH COUNCILS UNDER PPF

Local Authority Description	No. of Local Authorities	No. of Elected Members	Total Gross Representational Payment Cost p/annum €	Total Fixed Annual Expenses Allowance Cost p/annum €	Total Members Costs p/annum €
Borough Councils	5	60	501,720	183,240	684,960
Large Town Councils (1)	3	36	301,032	109,944	410,976
Large Town Councils (2)	2	18	150,516	54,972	205,488
Rating Town Councils	44	396	1,655,755	806,256	2,462,011
Non-Rating Large Town Councils	7	63	263,416	128,268	391,684
Non-Rating Town Councils	19	171	390,051	174,078	564,129
Total	80	744	3,262,490	1,456,758	4,719,248

APPENDIX 6: REVENUE COMMISSIONERS TAX & DUTY MANUAL - ALLOWANCES, EXPENSES AND GRATUITIES PAYABLE TO LOCAL AUTHORITY CHAIRPERSONS AND MEMBERS

2. Allowance payable to Cathaoirligh and Leas Cathaoirligh

2.1 Background

The Cathaoirligh and Leas-Cathaoirligh are elected by a vote of the local authority members at every annual meeting and hold office for a term of one year. A person may be re-elected for a successive term.

Under the provisions of section 143 of the Local Government Act 2001, a local authority may pay an allowance for reasonable expenses to its' Cathlaoirleach and Leas Chathaoirleach. Because each local authority can set the level of payment itself the amounts vary from one local authority to another. The amounts payable are in addition to the normal expenses due to such individuals in their capacity as local authority members.

2.2 Tax treatment of such allowances

The allowance to the Cathaoirligh and Leas-Cathaoirligh is paid on a round sum basis to cover reasonable expenses incurred in the performance of the duties of the office. The tax treatment of such un-vouched expenses is that the payment should be included as pay and subjected to PAYE, PRSI and USC. Given the unique nature of the duties involved, it is accepted that the Cathaoirligh and Leas-Cathaoirligh would, in performing the duties of their office, incur a certain amount of expenditure that would be deductible for tax purposes. Thus, for ease of administration and efficiency, it may be accepted that 50% of the allowance (subject to a fixed minimum amount of €5,000 and a maximum of €10,000) may be paid taxfree with the balance being subjected to PAYE, PRSI and USC. See Appendix 1 for worked examples.

This treatment does not affect in any way an individual's right under section 114 Taxes Consolidation Act 1997 to claim a deduction for allowable expenses for tax purposes. A deduction may be claimed for expenses which the holder of the office or employment is obliged to incur and defray out of those emoluments which are expended wholly, exclusively and necessarily in the performance of the duties of the office or employment.

Elected members who receive this allowance are also eligible for the €1,000 municipal district member's allowance. See paragraph 4.

2.3 Summary

The following summarises the position:

- 1 Each local authority determines the allowance, if any, to be paid to the Cathaoirleach and Leas Chathaoirleach.
- 2 The local authority can pay 50% tax free (subject to a fixed minimum amount of €5,000 and a maximum of €10,000) see examples at Appendix 1.
- 3 Any balance in excess of the amount determined at (2) must be included as taxable pay and subject to PAYE, PRSI and USC in the normal way.





T: 01 610 6100 F: 01 610 6640 www.ailg.ie

