



**Association of Irish Local Government – AILG**

**Induction Training Elected Members July 2024**

**Thursday 11<sup>th</sup> July 2024**

# Elected Members Remuneration & Other Pay & Non-Pay Supports

**An Overview of Current Remuneration, Allowances and other Pay & Non-Pay Supports for the Elected Member**

# Elected Members Remuneration & Other Financial Supports – Current Position

Description	Purpose	Tax Status	Amt. per Annum (€) 01/06/2024	No. of Applicable Members
Members Remuneration Payment	Salary Type Remuneration/Payment	Fully Taxable	€29,888 (Gross) Link to LA Grade 4 Point 4 Pro Rata for 27hr p/wk	949
Members Travel & Subsistence Allowance - Annual Expenses Allowance	T&S Payment for attendance at LA meetings & Electoral Area	Non- Taxable	€4,061 (Avg.) (Range from €2,052 to €11,517)	949
Petty Cash Allowance (Un-vouched)	Incidental Expenses	Non- Taxable	€960	949
LRA Allowance (Fully Vouched)	Office & other related expenses for Members to discharge their duties	Non-Taxable	€4,200	949
Mayor/Cathaoirleach Allowance	Council Chair	Part Taxable €5k-€10K Taxable	€20,000 - €50,000	31
Municipal District Chairs Allowance	MD Chair	Non Taxable	€6,000 - €18,000	95
SPC Chair Allowance	SPC Chair	Taxable	€6,000	146

\*\*\* Other Travel & Subsistence - Conference, Training, Other Travel (Normal Public Service T&S Rates)

## 1. Members Remuneration (Taxable) Salary

- ❑ Members Salary is linked to a LA Grade 4 Point 4 Staff Member pro-rata to 27/35
- ❑ Salary for Elected Members as at 1<sup>st</sup> June 2024 is €29,888 (gross) per annum
- ❑ Previous combined RP/MD Salary on 1<sup>st</sup> July 2021 was €18,706 (€20,089 as at 1/6/24)
- ❑ An increase of €9,799 in gross pay (48% ↑)
- ❑ Increase of €7,082 in gross pay on 1<sup>st</sup> July 2021 (38% ↑)
- ❑ Benefit of public sector pay increases July 2021 to Oct 2023 of €2,936 (11% ↑)

## New Public Sector Pay Deal (2024 – 2026) – January 2024

<u>Date</u>	<u>LA Grade 4 Point 4 Salary</u>	<u>Elected Members Salary (Pro-Rata 27/37)</u>
Salary as at 1 <sup>st</sup> January 2024	€39,289	€28,724
1 <sup>st</sup> January 2024 – 2.25% or <u>€1,125</u>	€40,414	€29,592
1 <sup>st</sup> June 2024 – 1%	€40,818	€29,888
1 <sup>st</sup> October 2024 – 1% or <u>€500</u>	€41,318	€30,150
1 <sup>st</sup> March 2025 – 2% or <u>€1,000</u>	€42,318	€30,881
1 <sup>st</sup> August 2025 – 1%	€42,741	€31,190
1 <sup>st</sup> February 2026 – 1% or <u>€500</u>	€43,241	€31,554
1 <sup>st</sup> June 2026 – 1%	€43,673	€31,870

**Total Pay Increases Due from 1<sup>st</sup> January 2024 to 1<sup>st</sup> June 2026 - €3,146 (Total from 1st July to 1<sup>st</sup> June 2026 is €6,082)**

# Members Travel & Subsistence Allowance - Annual Expenses Allowance

- ❖ Members Expenses Allowance (Non-Taxable) to cover attendance at LA related meetings & representing your MD/LEA
- ❖ Paid Monthly/Fortnightly
- ❖ Two Elements to this Allowance
  - ❖ Travel
  - ❖ Subsistence
- ❖ LA's split into Bands
- ❖ 80% Attendance Requirement of all Relevant Meetings (including remote meetings)

# Members Travel & Subsistence Allowance - Annual Expenses Allowance

## 1. Travel element

- ❖ 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. (A minimum distance applies)

## 2. Subsistence element

- ❖ For the 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.
- €4,061 (Avg. payment per member)

# Local Authority Meeting Index

Local Authority	Band No.	Meeting Index
Cork Co Co. & Dublin City Council	4	85
Dun-Laoghaire/Rathdown, Fingal & South Dublin Co Co.	3	75
Clare, Donegal, Galway, Kerry, Kildare, Limerick City & County, Mayo, Meath, Tipperary, Wicklow, Waterford City & County, Wexford Co. Co.'s & Cork City Council	2	55
Carlow, Cavan, Kilkenny, Laois, Leitrim, Louth, Longford, Monaghan, Offaly, Roscommon, Sligo, Westmeath Co. Co.'s & Galway City Council	1	40



# Members Travel & Subsistence Allowance - Annual Expenses Allowance

**Cllr. X – Galway Co. Co. within 16km Minimum Distance from Council HQ & Meeting Index of 55 Meetings per Year**

Description	Details	Members Travel & Subsistence Allowance - Annual Expenses Allowance
Travel (Mileage) Allowance	32km x 55 Meetings = 1,760km  1,500km @ €0.5182 p/km 260km @ €0.9063 p/km	€1,012.93
Subsistence Allowance	55 meetings x Day Subsistence Rate €42.99	€2,364.45
Total Members Travel & Subsistence Allowance (Annual Expenses Allowance)		€3,377.38

# Members Travel & Subsistence Allowance - Annual Expenses Allowance

**Cllr. Y – Galway Co. Co. within 50km Minimum Distance from Council HQ & Meeting Index of 55 Meetings per Year**

Description	Details	Members Travel & Subsistence Allowance - Annual Expenses Allowance
Travel (Mileage) Allowance	100km x 55 Meetings = 2,750km  1,500km @ €0.5182 p/km 1,250km @ €0.9063 p/km	€1,910.17
Subsistence Allowance	55 meetings x Day Subsistence Rate €42.99	€2,364.45
Total Members Travel & Subsistence Allowance (Annual Expenses Allowance)		€4,274.62

## Local Representation Allowance – Vouched Allowance

- ☐ The LRA Allowance is €5,160 per annum of which €960 is an un-vouched petty cash allowance (no receipts required) with the balance of €4,200 being a vouched allowance (receipts required)
- ☐ The un-vouched Petty Cash element of the Allowance, of €960 per annum, will be paid in 12 monthly installments of €80 p/month
- ☐ Payment of the vouched amount of €4,200 will be dependent on you being able to provide receipts, invoices and proof of payment to cover all eligible expenditure.
- ☐ 50% Attendance Requirement of all Relevant Meetings (including remote meetings)

## Local Representation Allowance

### Regulations for the LRA in 2024

- ☐ The LRA for 2024 will be pro-rated on the basis of the local elections being held in early June. i.e. the full allowance is only payable for a full calendar year.
- ☐ LRA paid in advance on a monthly basis and members must declare how much they intend to draw down during the year and must submit receipts by the end of the year for monies drawn down.
- ☐ Local authorities may pay the LRA to elected members in arrears in 2024.
- ☐ Local authorities will also be required to review the LRA expenditure of elected members on a quarterly basis.
- ☐ Local authorities should consult with members in deciding how to pay the LRA (either in advance or in arrears), e.g. through the local authority's Corporate Policy Group.

## Local Representation Allowance (LRA) – New Vouched Allowance Circular 11/2024

	Expenditure Categories	Allowable Expenditure	Not Allowable
1.	Rent, rates and other such charges in relation to an office or offices including home office	Rent, <b>rates</b> and other such charges are allowable on an office premises (apportioned as appropriate) including mortgage interest on the premises, rent paid on non-owner occupied premises used as a constituency office and rental relating to the storage space for a mobile office	
2	Signage in respect of the office	The signage on any office, signage on a mobile office or vehicle (vehicle wrapping) , vehicle sign writing, graphics or car wrap signs for a Member's car	Signage explicitly promoting a person's candidacy, party's interests or which solicits votes
3	Improvements to office accommodation (New)	Office improvements include any enhancements to the office/offices and may include upgrading works, refurbishment, repairs and maintenance, painting and decorating, health and safety requirement works and telephone system improvements. Conversion of a room or space inside an existing structure	

	Expenditure Categories	Allowable Expenditure	Not Allowable
4.	Utilities of an office or offices	<p>Cost of bills/invoices apportioned to include <b>only costs of utilities or office services for the premises declared</b> in the relevant periods including ESB, Gas, Oil or other fuel purchases for the office, rates, refuse charges, water charges, alarm monitoring, security costs, language service such as translation, interpretation, disability [e.g. Braille] etc., bulk scanning services, bulk or confidential shredding</p> <p><b>HOME</b> In the case of a home office, a prorated amount based upon the floor space of the office as a percentage of the total floor area of the dwelling subject to a <b>maximum of <u>20%</u> of total cost.</b></p>	<p>Sundry items of refreshments which includes catering, tea, coffee, newspapers, water, etc</p> <p>Bank charges/interest</p>
5.	Purchase or maintenance of home office furniture or equipment	Home office furniture and equipment normally required for the running of a home office. Equipment can include cost of purchase, rental and maintenance of any office equipment including tablet PCs (such as iPads) and IT equipment (such as laptops). Also included are charges levied by a local authority ICT section or ICT service provider for IT connection or support	Televisions
6.	Purchase of stationery	Stationery required for the performance of his or her duties as an elected member and public representative, including stamps, envelopes and pre-paid envelopes.	

	Expenditure Categories	Allowable Expenditure	Not Allowable
7.	Insurance including for office accommodation or equipment and public liability insurance (New)	Insurance of the office accommodation and contents, equipment, public liability insurance, employer's liability insurance and other insurances related to a Member's duties	Apportionment of standard household insurance is not claimable. Any additional costs incurred must be clearly shown on insurance quote and policy
8.	Cleaning of office accommodation (New)	Cleaning of office premises declared by the Member in the performance of his or her duties as a Member	
9.	Internet & Telephone calls (New)	<p><b>OFFICE</b></p> <p>Members are not restricted in the number of office/mobile telephone lines listed for the allowance where the Member is the assigned bill holder/ payer. The cost of line rental, telephone calls and mobile data made by the Member (or on behalf of the Member) in the performance of his or her duties as a Member. SMS text messaging service. Credit purchased for "Pay As You Go" phones is allowable provided the device is used solely for a Member's duties. Each such phone number must be publicly listed as a designated contact number for the Member.</p> <p>Purchase of a phone handset from a provider (incl. car kit, insurance, maintenance, etc.) to a maximum of €750 in an 18 month period</p> <p><b>HOME</b></p> <p>Home telephone to a maximum of 20% of the combined call, rental and internet</p>	

	Expenditure Categories	Allowable Expenditure	Not Allowable
10.	Web hosting and other related costs	Invoices for web hosting, web design and other related costs. Invoices for any amounts charged by the ICT section of the service provider may be included pro rata for the relevant period	
11	Hiring rooms for clinics or other meetings	The hire cost of rooms in any location or premises for the purpose of clinics or meetings with the general public in the performance of his/her functions as a Member  Language service such as translation, interpretation, disability (such as Braille and sign language) are available under this category	
12	Leaflet and newsletter printing and distribution	Printing of leaflets and newsletters for the performance of his or her functions as a Member that is not otherwise facilitated by the use of the printing facilities of the local authority  Graphic design costs and services  Transport and distribution of leaflets and newsletters for the performance of his or her functions as a member	Electoral expenses for election to political office or referenda are not allowable



	Expenditure Categories	Allowable Expenditure	Not Allowable
13.	Advertising relating to the performance of his/her functions as a member	<p>Advertising to publicise work as a Member or to publicise clinic times, dates, venues, etc.</p> <p>All forms of media can be used including radio, web advertising, billboards, bus shelters, window space and social media (excluding sponsorship, e.g. a golf tee)</p> <p><b><u>Content must include the Member's name, contact details, addresses etcA general non-political greeting or well-wishing in the headline is allowable e.g. "Season's Greetings" or wishing best of luck to a local sports team</u></b></p> <p>Costs involved with the erection of posters</p> <p>If other public representatives appear in the advertisement, an amount of the cost of the advertisement, prorated on a reasonable basis, is allowable</p>	<p>Not Allowable</p> <p>"Vote No.1"</p> <p>Political slogans</p> <p>Promotion of political policies</p> <p>Politically partisan statements</p> <p>Soliciting donations</p> <p>Promotion of personal interests</p>
14.	Purchase of secretarial support, public relations and expert advice relevant to local government functions	<p><b>Allowable</b></p> <p>Advertising for the service required, costs involved with promoting, organising or assisting the carrying out of research or studies with respect to the local community or administrative area</p> <p>Two of more Members may jointly commission a person or persons to provide advice or undertake research and the costs are then prorated</p>	<p>Services purchased from a person or persons on a local authority payroll</p>

## Sample Advertising Templates – Allowable Adverts

# Cllr. Brian MURRAY



### Clinics

**Curragh** Community Centre  
Mon 10.01.22 10.00 - 11.30

**Newbridge** Town Hall  
Mon 17.01.22 10.00 - 11.30

**Milltown** Parish Centre  
Mon 24.01.22 10.00 - 11.30

**Rathangan** Community Centre  
Mon 24.01.22 10.00 - 11.30

**Phone** 087 3337788

**Email** [councillormurray.kildarecoco@gmail.com](mailto:councillormurray.kildarecoco@gmail.com)

# Cllr. Brian MURRAY



Representing Kildare County Council  
and the Naas Municipal District

*Working for the  
people of Naas*

**Phone** 087 3337788

**Email** [councillormurray.kildarecoco@gmail.com](mailto:councillormurray.kildarecoco@gmail.com)

## Sample Advertising Templates – Allowable Adverts

**Cllr. Brian**



**MURRAY**



Representing Kildare County Council  
and Kildare Municipal District

*"Wishing Naas GAA the  
best of luck in their  
County Final"*

**Phone** 087 3337788

**Email** [councillormurray.kildarecoco@gmail.com](mailto:councillormurray.kildarecoco@gmail.com)

**Cllr. Brian**



**MURRAY**



Representing Kildare County Council  
and Kildare Municipal District

*Wishing the people of  
Naas a Happy Christmas*

**Phone** 087 3337788

**Email** [councillormurray.kildarecoco@gmail.com](mailto:councillormurray.kildarecoco@gmail.com)



# Sample Advertising Templates

## Non - Allowable Adverts

**Cllr. Brian**  
**MURRAY**



Representing Kildare County Council  
and Kildare Municipal District

*Working for the  
people of Naas*

Phone 087 3337788  
Email [councillormurray.kildarecoco@ymail.com](mailto:councillormurray.kildarecoco@ymail.com)



**Cóisir Chill Dara**  
The Kildare Party

**VOTE  
No. 1**

Advert not Allowable due to  
Vote No. 1

# Other LA Chair & Committee Allowances LG11-2024

- ❖ 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 Allowance of the full local authority
  - Leas-Cathaoirleach/Deputy Mayor's allowance
  - These allowances are only paid to the members elected to fill these positions and they are of a fixed duration (normally one year)
  - 50% of the allowance (to a maximum of €10,000) is tax free
  - Municipal District Cathaoirleach allowance (Non-Taxable)
  - SPC Chairpersons allowance (Taxable)

## Other LA Chair & Committee Allowances LG11-2024

- ❖ Under 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 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.

Allowance Details	Amount of Annual Allowance (Maximum Allowance)	Number of LA Members that allowance is applicable to on an annual basis
<b>Cathaoirleach/Mayor</b>	Range from €20,000 - €50,000 per annum  50% of the allowance (to a maximum of €10,000) is tax free	31
<b>Leas-Cathaoirleach/Deputy Mayor</b>	Range from €4,000 - €10,000 per annum ( $\frac{1}{5}$ of full allowance)	31
<b>Municipal District Cathaoirleach</b>	Range from €6,000 -€18,000 per annum (Non-Taxable)	97
<b>SPC Chairpersons</b>	€6,000 per annum (Taxable)	146 (2018)

# Training Budget – AILG, LAMA & other Prescribed Bodies

## Circular LG11/2024

- ❖ Provision of allowances for expenses for training is separated from the allowances for expenses for conferences, on the basis that attendance at training events will be of greater advantage to individual councillors and thus to the overall membership of the council and ultimately of greater benefit to the people the councillors represent.
- ❖ Since 2010 Local Authorities have been required to adopt a Training and Development Programme for Councillors
- ❖ All Elected Members entitled to attend (from their training budget)
  - ▶ 2 No. AILG Annual Conference/Autumn Seminar
  - ▶ 6 No. AILG Regional Training Days per annum
  - ▶ 2 No. LAMA Annual Conference/Seminar
- ❖ Can attend up to two out of region AILG training days per year and be paid for the longer distance involved
- ❖ Attendance at appropriate events organised by national representative bodies for functions for which local authorities have responsibilities e.g. IPI/RIAI in relation to planning functions



# Training Budget – AILG, LAMA & other Prescribed Bodies Circular LG11/2024





# Conference Allowance

- ❖ Conference allowance €700 per member per year (Can be increased to €1,000 subject to overall amount not exceeding €700 per member)
- ❖ Conference fee from within the €700/ €1,000

# Other Outside Bodies

## ❖ Regional Assemblies

- ☐ Travel & Subsistence Allowance to cover meetings attended
- ☐ Conference allowance of €500 per year-No sharing
- ☐ Training may also be provided

## ❖ Regional Health Forum

- ☐ Travel & Subsistence
- ☐ No training or conference allowance
- ☐ No Cathaoirleach allowance

# Other Outside Bodies

## ❖ Educational & Training Boards

- ☐ Travel & Subsistence per meeting attended
- ☐ No Cathaoirleach allowance
- ☐ Annual ETBI Conference

## ❖ Other Local Boards/Community Bodies

- ☐ Elected Members nominated to local boards/community bodies
- ☐ More than often on a voluntary basis
- ☐ No payments applicable

## Gratuity Scheme for Councillors Leaving Office

- ☐ On retirement a local elected representative (with at least 2 years' service) will receive a lump sum payment of a gratuity for service from 4th May 2000, and an ex-gratia payment for years of service prior to that date up to a maximum allowable 40 years' service. (The significance of May 4th 2000 is this is the date the Local Government Bill was published.)
- ☐ From 1<sup>st</sup> June 2024 the gratuity will now be linked to the new members remuneration payment and not the previous representational payment.
- ☐ This will now be based on 300% (3 times) the remuneration payment at date of retirement for a maximum of 20 years' service. The current remuneration is €29,888 per annum. Therefore this gives an gratuity payment of €4,483.20 per year of service for a maximum of 20 years. This equates to a gross payment of €89,664 for 20 years' service (€29,888 x 3).
- ☐ Other conditions include;
  - the minimum 2 years to the maximum to 20 years services for payment,
  - payment age of 50 years,
  - the non-contributory/universal nature of the scheme.
- ☐ Payable on retirement or death

## Gratuity Scheme for Councillors Leaving Office for Period 2024 - 2026

<u>Date</u>	<u>LA Grade 4 Point 4 Salary</u>	<u>Elected Members Salary (Pro-Rata 27/37)</u>	<u>Gross Gratuity Payment – Max 20 Years</u>
Salary as at 1 <sup>st</sup> January 2024	€39,289	€28,724	€86,172
1 <sup>st</sup> January 2024 – 2.25% or <u>€1,125</u>	€40,414	€29,491	€88,473
1 <sup>st</sup> June 2024 – 1%	€40,818	€29,888	€89,664
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1 <sup>st</sup> February 2026 – 1% or <u>€500</u>	€43,241	€31,554	€94,662
1 <sup>st</sup> June 2026 – 1%	€43,673	€31,870	€95,610

## **Maternity Leave for Elected Members / Temporary Substitutes**

- Local Government (Maternity Protection and Other Measures for Members of Local Authorities) Act 2022 passed into law in December 2022
- The Act gives legislative effect to an entitlement of maternity leave to local authority elected members for the first time
- The Act provides for the possibility of the appointment by co-option of an individual as a temporary substitute for a councillor that takes maternity leave.
- The Act also provides for the possibility of the appointment by co-option of an individual as a temporary substitute for a councillor who is absent due to illness or in good faith for another reason, currently provided for under Section 18 of the Local Government Act 2001.
- Elected members who have decided to take maternity leave and have appointed a temporary substitute, should not continue to perform their role as an elected member for the duration of the period of their maternity leave.

## Maternity Leave for Elected Members / Temporary Substitutes

- A councillor who is absent for 6 months will continue to receive the full amount of his or her Remuneration Payment. Thereafter this payment will be reduced by 50% for absences of 6 to 12 months' duration. A councillor who is absent for more than 12 months will not receive any further payments regardless of the reason for the absence.
- A person who is nominated as a temporary substitute in either scenario, will receive the representational payment, annual expenses allowance and local representational allowance for the period that they remain in office
- To this end, elected members who have decided to take maternity leave should not continue to perform their role as an elected member for the duration of the period of their maternity leave.
- As part of a wider package of maternity related supports for elected members, approval has been given that an allowance for secretarial/administrative supports will be introduced for councillors who are availing of (or are eligible to avail of) maternity leave where;
  1. a member of a local authority who is absent due to maternity leave (and has not co-opted a temporary substitute), or
  2. a member of a local authority who has given birth, but opts not to avail of maternity leave.

## Security Allowance for Local Authority Members

- ❑ Regulations introduced in September 2023 for a security allowance for local authority elected members to be paid, on a once-off basis, a sum not exceeding €2,500 or 50% of their total costs, whichever is the lesser, in final settlement of expenses incurred by the member in improvements made to their personal physical security.
- ❑ Security measures must be as recommended by a Garda Crime Prevention Officer
- ❑ Security appliances must be installed by a Private Security Agency registered contractor
- ❑ Other security measures must be installed by a competent contractor
- ❑ A one-time only claim for the acquisition of all security precautions
- ❑ Maximum amount to refundable is 50% of the invoiced cost or €2,500 whichever is the lesser.
- ❑ Claim has to be submitted as a single claim accompanied by:
  - The CPO/Garda report;
  - Invoices citing the address at which the work is performed;
  - Receipts showing proof of payment by the elected member



# Elected Members Remuneration & Other Supports

**Happy to take  
any Questions?**

