

DENBIGHSHIRE COUNTY COUNCIL PAY POLICY STATEMENT 2014/15

1. INTRODUCTION AND PURPOSE

- 1.1 Under Section 112 of the Local Government Act 1972 the Council has 'the power to appoint officers on such reasonable terms and conditions as the Authority thinks fit'. This Pay Policy statement sets out the Council's approach to pay in accordance with the requirements of s38 (1) of the Localism Act 2011 which requires English and Welsh Local Authorities to produce and publish a Pay Policy Statement each financial year, detailing:
- a) The Authority's Policies towards all aspects and elements of the remuneration of Chief Officers
 - b) Their approach to the publication of and access to information relating to all aspects of the remuneration of Chief Officers
 - c) The Authority's Policies towards the remuneration of its lowest paid employees (including the definition adopted and reasons for it)
 - d) The relationship between the remuneration of its Chief Officers and other employees.
- 1.2 Local Authorities are large complex organisations with multi-million pound budgets. They have a very wide range of functions and provide and/or commission a wide range of essential services. The general approach to remuneration levels may therefore differ from one group of employees to another to reflect specific circumstances at a local, Welsh or UK national level. It will also need to be flexible when required to address a variety of changing circumstances whether foreseeable or not.
- 1.3 The global economic crisis and the reduction in budgets during the current Comprehensive Spending Review (CSR) period has necessitated councils going through unprecedented and painful cuts in jobs and services in response. This process has avoided some of the potential financial difficulties for councils but has been essentially reactive, and will require ongoing strategic review going forward.
- 1.4 Approval of the Pay Policy Statement is required by Full Council as required by the legislation, this policy statement will come into immediate effect and will be subject to review on a minimum of an annual basis in accordance with the relevant legislation prevailing at that time.

2. LEGISLATIVE FRAMEWORK

- 2.1 In determining the pay and remuneration of all of its employees, the Council will comply with all relevant employment legislation. This includes the
- a) Equality Act 2010
 - b) Part Time Employment (Prevention of Less Favourable Treatment) Regulations 2000
 - c) Agency Workers Regulations 2010 and where relevant, the

d) Transfer of Undertakings (Protection of Earnings) Regulations

2.2 With regard to the Equal Pay requirements contained within the Equality Act, the Council completed a review to ensure that there is no pay discrimination within its pay structures and that all pay differentials can be objectively justified through the use of equality proofed Job Evaluation mechanism which directly relate salaries to the requirements, demands and responsibilities of the role.

2.3 This policy must be applied consistently to all job applicants or employees regardless of their age, disability, gender reassignment, marital or civil partnership status, race, pregnancy or maternity, religion or belief, sex, sexual orientation or caring responsibilities.

If you require this information in an alternative format please contact HR Direct on 01824 706200

3. SCOPE OF THE PAY POLICY

3.1 The Localism Act 2011 requires Authorities to develop and make public their Pay Policy on all aspects of Chief Officer Remuneration (including on ceasing to hold office), and that pertaining to the 'lowest paid' in the Authority, explaining their Policy on the relationship between remuneration for Chief Officers and other groups. However, in the interests of transparency and accountability the Council has chosen to take a broader approach and produce a Policy covering all employee groups with the exception of School Teachers (as the remuneration for this latter group is set by the Secretary of State and therefore not in Local Authority control).

3.2 Nothing within the provisions of the Localism Act 2011 detracts from the Council's autonomy in making decisions on pay that are appropriate to local circumstances and which deliver value for money for local tax payers. However, this Policy will be complied with in setting remuneration levels for all groups within its scope.

4. BROAD PRINCIPLES OF OUR PAY STRATEGY

4.1 Transparency, accountability and value for money

4.1.1 The Council is committed to an open and transparent approach to pay policy which will enable the tax payer to access, understand and assess information on remuneration levels across all groups of council employees. To this end copies of the following pay scales are included in appendix A – D:

- Employee Pay Scales
- Chief Officer Pay Scales
- Soulbury Pay Scales
- Youth Workers Pay Scales

and the following documents are available to view on the Denbighshire Website:

- Early Termination (Discretionary Payments) Policy
- Redundancy Policy
- Market Supplement Policy
- Acting up, Honoraria & Ex Gratia Payments Policy

4.2 Development of Pay and Reward Strategy

- 4.2.1 The primary aim of a reward strategy is to attract, retain and motivate suitably skilled staff so that the Authority can perform at its best. The biggest challenge for the Council in the current circumstances is to maximise productivity and efficiency within current resources. Pay Policy then is a matter of striking a sometimes difficult balance between setting remuneration levels at appropriate levels to facilitate a sufficient supply of appropriately skilled individuals to fill the Authority's very wide range of posts, and ensuring that the burden on the taxpayer does not become greater than can be fully and objectively justified.
- 4.2.2 In this context it does need to be recognised that at the more senior grades in particular remuneration levels need to enable the attraction of a suitably wide pool of talent (which will ideally include people from the private as well as public sector and from outside as well as within Wales), and the retention of suitably skilled and qualified individuals once in post. It must be recognised that the Council will often be seeking to recruit in competition with other good public and private sector employers.
- 4.2.3 In addition, the Council is the major employer in the area. As such we must have regard to our role in improving the economic well-being of the people of the Denbighshire. The availability of good quality employment on reasonable terms and conditions and fair rates of pay has a beneficial impact on the quality of life in the community as well as on the local economy.
- 4.2.4 In designing, developing and reviewing Pay and Reward Strategy, the Council will seek to balance these factors appropriately to maximise outcomes for the organisation and the community it serves, while managing pay costs appropriately and maintaining sufficient flexibility to meet future needs. This Pay Policy Statement will be reviewed on an annual basis in line with our strategy for pay and approved annually by the Full Council.

4.3 Pay Structure - Pay Spine

- 4.3.1 The Council uses the nationally negotiated pay spine as the basis for its grading structure. This determines the salaries of the larger majority of the non-teaching workforce, together with the use of other nationally defined rates where relevant. There was a 1% increase in the national pay spine in April 2013.
- 4.3.2 All other pay related allowances are the subject of either nationally or locally negotiated rates, having been determined from time to time in accordance with collective bargaining machinery and/or as determined by Council Policy.
- 4.3.3 New appointments will normally be made at the minimum of the relevant grade, although this can be varied where necessary to secure the best candidate.

4.4 Job Evaluation

- 4.4.1 Job evaluation is a systematic way of determining the value/worth of a job in relation to other jobs within an organisation. It aims to make a systematic comparison between jobs to assess their relative worth for the purpose of establishing a rational pay structure and pay equity between jobs. The authority currently uses the Greater London Provincial Council Job Evaluation Scheme.
- 4.4.2 The Council undertook a full evaluation and review of pay under Single Status for all staff in terms of Pay & Grading and Terms & Conditions in April 2008 and continues to evaluate any new posts or those that demonstrate a fundamental change in duties.

4.5 Chief Officer Job Evaluation

- 4.5.1 The Council defines its chief officers as being Chief Executive, Corporate Directors and Heads of Service. These posts are evaluated under HAY by an independent HAY consultant. A full re-evaluation of these posts was undertaken and agreed by Council in 2001 following a major re-organisation of Chief Officer and Senior Management posts. Any new posts or substantial changes to posts are re-evaluated at that time by an independent Hay consultant. Any substantial changes to the senior management structure will require a pay and grading review including a re-evaluation of the job weights.

4.6 Market Supplements

- 4.6.1 Job evaluation will enable the council to set appropriate remuneration levels based on internal job size relativities within the council. However, from time to time it may be necessary to take account of the external pay market in order to attract and retain employees with particular experience, skills and capacity.
- 4.6.2 Therefore, the Council has a Market Supplements Policy to ensure that the requirement for such is objectively justified by reference to clear and transparent evidence of relevant market comparators, using appropriate data sources available from within and outside the local government sector. It is the Council's policy that any such additional payments be kept to a minimum and be reviewed on a regular basis so that they can be withdrawn where they are no longer considered necessary.

4.7 Acting up, Honoraria & Ex Gratia Payments

- 4.7.1 There may be occasions when an employee is asked to carry out additional duties to those of their substantive post for a period of time. In such circumstances an additional payment may be made in line with the Council's policy on Acting Up, Honoraria & Ex Gratia Payments.

4.8 Pay and Performance

- 4.8.1 The Council expects high levels of performance from all employees and has an Annual Appraisal Scheme in place to monitor, evaluate and manage performance on an ongoing basis.

Where unsatisfactory performance is identified, through performance management, increments can be withheld

Performance related pay is only applied to the Chief Executive. A payment of between 5% and 12% will be determined by the Remuneration Committee on achievement of agreed objectives, competencies and behaviours.

5. CHIEF OFFICER REMUNERATION

5.1 Definitions of Chief Officer & Pay Levels

5.1.1 For the purposes of this statement, 'Chief Officers' are as defined within S43 of the Localism Act. The posts falling within the statutory definition of S43 of the Localism Act are set out below:

- a) Chief Executive
- b) Corporate Directors
- c) Heads of Service

5.1.2 No bonus or performance related pay mechanism is applicable to Chief Officers' pay except for the Chief Executive.

5.1.3 In respect of the nationally agreed JNC Pay Award for Chief Officers' and Chief Executive's salary, it should be noted that there has been no JNC national Pay Award since April 2008 and that the current Chief Executive has been appointed on a spot salary of £125,000 p.a. with no incremental progression.

5.2 Recruitment of Chief Officers

5.2.1 The Council's Policy and Procedures with regard to recruitment of Chief Officers is contained within the Officer Employment Procedure Rules as set out in Part 4 of the Constitution. The determination of the remuneration to be offered to any newly appointed Chief Officer will be in accordance with the pay structure and relevant policies in place at the time of recruitment. The salary level on appointment for the Chief Executive is determined by full Council.

Where it is deemed necessary to pay a market supplement, this will be advised through market research and agreed by the Special Appointments Panel prior to recruitment.

5.2.2 Where the Council remains unable to recruit Chief Officers under a contract of service, or there is a need for interim support to provide cover for a vacant substantive Chief Officer post, the Council will, where necessary, consider and utilise engaging individuals under 'contracts for service'. These will be sourced through a relevant procurement process ensuring the Council is able to demonstrate the maximum value for money benefits from competition in securing the relevant service. The Council does not currently have any Chief Officers engaged under such arrangements.

5.3 Additions to Salary of Chief Officers

5.3.1 Other than the Chief Executive, the Council does not apply any bonuses or performance related pay to its Chief Officers.

- 5.3.2 The Council does pay all reasonable travel and subsistence expenses on production of receipts and in accordance with JNC conditions and other local conditions.
- 5.3.3 The cost of membership of one professional body is met by the Authority.
- 5.3.4. The Chief Executive's Job Description includes his role as Returning Officer for Local Government Elections. The Council's fees for payment to its Returning Officer for elections duties can be found in appendix E.

5.4 Payments on Termination

- 5.4.1 The Council's approach to statutory and discretionary payments on termination of employment of Chief Officers (and all other employees), prior to reaching normal retirement age, is set out within its Early Termination of Employment (Discretionary payments) & Redundancy Policy in accordance with Regulations 5 and 6 of the Local Government (Early Termination of Employment) (Discretionary Compensation) Regulations 2006. This is in respect of a redundancy payment being based on actual weekly earnings (Regulation 5) and when an enhanced redundancy payment of up to 45 weeks pay would be granted (Regulation 6). Regulations 12 and 13 of the Local Government Pension Scheme (Benefits, Membership and Contribution) Regulations 2007 do not apply as the Authority does not increase the total membership of active members (Regulation 12) or award additional pension (Regulation 13).
- 5.4.2 The Council's severance and retirement schemes are applied equally and fairly to all staff their age, disability, gender reassignment, marital or civil partnership status, race, pregnancy or maternity, religion or belief, sex, sexual orientation or caring responsibilities and are implemented in accordance with the regulations of the relevant pension schemes. These will be published on the Council's website as part of the Council's conditions of service policies.
- 5.4.3 The authority ensures that all payments are made in accordance with H.M.R.C legislation and utilises the services of a professional tax advisor where there is a requirement for more detailed specialist advice or to assist should a H.M.R.C compliance audit be undertaken. The use of these outside tax advisors is now shared collaboratively with a neighbouring authority ensuring a joint best practice and cost effective service.

Employment Status is regularly checked and the authority will only class someone as self employed where there is no question of doubt. Individuals who have previously regularly been treated as self employed with other authorities, have been paid under P.A.Y.E. by Denbighshire, this is where we have not been fully convinced of their self employment status.

All termination payments are fully compliant with H.M.R.C requirements

6. PUBLICATION

- 6.1 This statement will be published on the Council's Website. In addition, for posts where the full time equivalent salary is at least £60,000, as required under the Accounts and Audit (Wales) (Amendment) Regulations 2010, the Councils Annual Statement of Accounts will include a note setting out the total amount and detail payments to Corporate Directors and Chief Executive Officer.

7. PAY RELATIVITIES WITHIN THE AUTHORITY

- 7.1 The lowest paid persons employed under a Contract of Employment with the Council are employed on full time [37 hours] equivalent salaries in accordance with the minimum spinal column point currently in use within the Council's grading structure. As at 31 March 2014, this was £12,435 per annum. The Council employs Apprentices [and other such Trainees] who are not included within the definition of 'lowest paid employees' as they are not employed under Contracts of Employment.
- 7.2 The relationship between the rate of pay for the lowest paid and Chief Officers is determined by the processes used for determining pay and grading structures as set out earlier in this Policy Statement.
- 7.3 The statutory guidance under the Localism Act recommends the use of pay multiples as a means of measuring the relationship between pay rates across the workforce and that of senior managers, as included within the Hutton 'Review of Fair Pay in the Public Sector' (2010). The Hutton Report was asked by Government to explore the case for a fixed limit on dispersion of pay through a requirement that no public sector manager can earn more than 20 times the lowest paid person in the organisation. The report concluded that the relationship to median earnings was a more relevant measure and the Government's Code of Recommended Practice on Data Transparency recommends the publication of the ratio between highest paid salary and the median average salary of the whole of the Authority's workforce.
- 7.4 The current pay levels within the Council define the multiple between the lowest paid (full time equivalent) employee and the Chief Executive as 1:10.7 and; between the lowest paid employee and average Chief Officer as 1:5.4. The multiple between the average full time equivalent earnings for contract staff (excluding teachers) and the Chief Executive is 1:6.6 and; between the average full time equivalent earnings and average Chief Officer is 1:3.4.
- 7.5 As part of its overall and ongoing monitoring of alignment with external pay markets, both within and outside the sector, the Council will use available benchmark information as appropriate.

8. ACCOUNTABILITY AND DECISION MAKING

- 8.1 In accordance with the Constitution of the Council, the Council is responsible for decision making in relation to the recruitment, pay, terms and conditions and severance arrangements in relation to employees of the Council.

9. RE-EMPLOYMENT

- 9.1. Staff who, upon leaving the employment of the Council, receive any form of compensation payment for loss of office, will not be re-employed by the Council for the duration of the compensation payment. e.g. If a member of staff receives 20 weeks redundancy payment, they cannot be re-employed by the Council for 20 weeks after the termination date.

- 9.2. Staff who, upon leaving the employment of the Council, receive a pension for which the Council incurred additional costs, cannot be re-employed in a similar area of work within the Council during the first 12 months without authorisation by CET. Where authorisation is given, the individual is still subject to 9.1 above if they have received a compensation payment and will only be allowed to commence work after the compensation period ends. This would also apply to the appointment of previously employed staff as consultants.

10. REVIEWING THE POLICY

- 10.1 This Policy outlines the current position in respect of pay and reward within the Council. The Policy will be reviewed annually in line with market forces and reported to Council.

PAY SCALES FOR NJC EMPLOYEES.

APPENDIX A

<u>GRADE</u>		<u>SCP</u>	<u>Annual Salary 2013</u>
Grade 1		5	£12,435
Grade 1		6	£12,614
Grade 1		7	£12,915
	Grade 2	8	£13,321
	Grade 2	9	£13,725
	Grade 2	10	£14,013
Grade 3	Grade 2	11	£14,880
Grade 3		12	£15,189
Grade 3		13	£15,598
Grade 3		14	£15,882
Grade 3	Grade 4	15	£16,215
	Grade 4	16	£16,604
	Grade 4	17	£16,998
	Grade 4	18	£17,333
Grade 5	Grade 4	19	£17,980
Grade 5		20	£18,638
Grade 5		21	£19,317
Grade 5		22	£19,817
Grade 5		23	£20,400
Grade 5	Grade 6	24	£21,067
	Grade 6	25	£21,734
	Grade 6	26	£22,443
	Grade 6	27	£23,188
Grade 7	Grade 6	28	£23,945
Grade 7		29	£24,892
Grade 7		30	£25,727
Grade 7	Grade 8	31	£26,539
	Grade 8	32	£27,323
	Grade 8	33	£28,127
Grade 9	Grade 8	34	£28,922
Grade 9		35	£29,528
Grade 9		36	£30,311
Grade 9		37	£31,160
Grade 9	Grade 10	38	£32,072
	Grade 10	39	£33,128
	Grade 10	40	£33,998
	Grade 10	41	£34,894
Grade 11	Grade 10	42	£35,784
Grade 11		43	£36,676
Grade 11		44	£37,578
Grade 11		45	£38,422
Grade 11	Grade 12	46	£39,351
	Grade 12	47	£40,254
	Grade 12	48	£41,148
Grade 13	Grade 12	49	£42,032
Grade 13		50	£43,233
Grade 13		51	£44,503
Grade 13		52	£45,770
	Grade 14	53	£46,871
	Grade 14	54	£48,035
	Grade 14	55	£49,216
	Grade 14	56	£50,378
	Grade 14	57	£51,550

**CHIEF OFFICERS PAY SCALES
From 1 April 2008 (no change)**

CHIEF EXECUTIVE PAY RANGE						
£125,000* (*spot salary)						
DIRECTORS' PAY SCALES £75,508 - £84,931						
Point 1	Point 2	Point 3	Point 4	Point 5	Point 6	
£75,508	£77,397	£79,275	£81,161	£83,051	£84,931	
HEADS OF SERVICE HS4 - £58,887 - £64,771						
Point 1	Point 2	Point 3	Point 4	Point 5		
£58,887	£60,361	£61,830	£63,306	£64,771		
HEADS OF SERVICE HS3 - £55,870 - £61,458						
Point 1	Point 2	Point 3	Point 4	Point 5		
£55,870	£57,269	£58,664	£60,062	£61,458		
HEADS OF SERVICE HS2 - £52,853 - £58,138						
Point 1	Point 2	Point 3	Point 4	Point 5		
£52,853	£54,169	£55,492	£56,809	£58,138		

SOULBURY PAY SCALES

EDUCATIONAL PSYCHOLOGISTS - SCALE A	
SPINE POINT	SALARY FROM 01.09.2013
1.	£34,273
2.	£36,013
3.	£37,752
4.	£39,491
5.	£41,230
6.	£42,969
7.	£44,607
8.	£46,244
9.	£47,778
10.	£49,313
11.	£50,745

NOTES:

1. Salary scales to consist of six consecutive points, based on the duties and responsibilities attaching to posts and the need to recruit, retain and motivate staff.
2. Extension to scale to accommodate structured professional assessment points.

SENIOR & PRINCIPAL EDUCATIONAL PSYCHOLOGISTS - SCALE B	
SPINE POINT	SALARY FROM 01.09.2013
1.	£42,969
2.	£44,607
3.	£46,244
4.	£47,778
5.	£49,313
6.	£50,745
7.	£51,333
8.	£52,431
9.	£53,519
10.	£54,626
11.	£55,711
12.	£56,818
13.	£57,944
14.	£59,031
15.	£60,171
16.	£61,300
17.	£62,436
18.	£63,571

Notes:

1. Salary scales to consist of not more than four consecutive points, based on the duties and responsibilities attaching to posts and the need to recruit, retain and motivate staff.

2. Normal minimum point for the Principal Educational Psychologist undertaking the full range of duties at this level.
3. Extension to range to accommodate discretionary scale points and structured professional assessments
4. Principals are paid on a 4 point scale 8 - 14 (this includes 3 spa points as well

SOLBURY EDUCATIONAL IMPROVEMENT PROFESSIONALS	
SPINE POINT	SALARY FROM 01.09.2013
1	£32,677
2	£33,847
3	£34,952
4	£36,071
5	£37,185
6	£38,299
7	£39,470
8	£40,594
9	£41,906
10	£43,075
11	£44,230
12	£45,348
13	£46,614
14	£47,742
15	£48,988
16	£50,116
17	£51,246
18	£52,355
19	£53,499
20	£54,090
21	£55,226
22	£56,215
23	£57,305
24	£58,282
25	£59,328
26	£60,346
27	£61,389
28	£62,445
29	£63,505
30	£64,563
31	£65,611
32	£66,676
33	£67,742
34	£68,833
35	£69,920
36	7 - 10 ADVISORS
37	11 - 14 ADVISORS

APPENDIX D

<u>YOUTH AND COMMUNITY SERVICE OFFICERS</u>	
SPINE POINT	SALARY FROM 01.09.2013
1	£33,891
2	£35,000
3	£36,109
4	£37,240
5	£38,389
6	£39,511
7	£40,659
8	£41,962
9	£42,681
10	£43,791
11	£44,895
12	£46,001
13	£47,099
14	£48,208
15	£49,391
16	£50,432
17	£51,522
18	£52,663
19	£53,769
20	£54,899

J N C YOUTH AND COMMUNITY WORKERS
LAST PAY AWARD 01/09/2013

Job Role		Scale Point	Salary
Trainee Support Worker scp 1 – 4	Support Worker scp 3 – 6	1	£14,283
		2	£14,880
		3	£15,477
		4	£16,077
		5	£16,674
		6	£17,271
Trainee Senior Support Worker scp 7 – 10	Senior Support Youth Worker scp 9 – 12	7	£17,874
		8	£18,474
		9	£19,236
		10	£19,833
Trainee Youth Worker scp 11 – 14	Youth Worker scp 13 – 16	11	£20,796
		12	£21,741
		13	£22,713
		14	£23,721
Trainee Youth Worker scp 15 - 18	Youth Worker scp 17 - 20	15	£24,408
		16	£25,125
		17	£25,830
		18	£26,541
		19	£27,246
		20	£27,951
Trainee Team Leader scp 20 - 23	Team Leader scp 22 - 25	21	£28,746
		22	£29,646
		23	£30,522
		24	£31,401
		25	£32,289
Senior Team Leader scp 25 - 28	Senior Team Leader scp 27 - 30	26	£33,174
		27	£34,062
		28	£34,959
		29	£35,850
		30	£36,741

APPENDIX E

LOCAL GOVERNMENT ELECTIONS – SCHEDULE OF CHARGES

ELECTION OF COUNTY COUNCILLORS AND TOWN/COMMUNITY COUNCILLORS

TOWN/COMMUNITY –	Electorate	
EXPENSES AS APPROVED BY Denbighshire County Council		
Fees for the general conduct of the election and performance of all duties which a Returning Officer is required to perform under any order or other enactment relating to the election of councillors		
1. RETURNING OFFICER	Contested	Uncontested
For the general conduct of the election and performance of all duties which a Returning Officer is required to perform under any order or other enactment relating to the election of Councillors. For each Electoral Division, Community/Town Council, Community/Town Council Ward	170.00	55.00
2. DEPUTY RETURNING OFFICER		
Deputising for the Returning Officer, attending to receive nomination papers, examining them and adjudicating on their validity; dealing with candidates; notifying candidates of decisions on nominations, publishing statements of persons nominated and attending to receive withdrawals. For each Electoral Division, Community/Town Council, Community/Town Council Ward	115.00	45.00
3. CLERICAL ASSISTANCE		
For each Electoral Division, Community/Town Council, Community/Town Council Ward		35.00
Up to 1,000 electors	85.00	
Up to 2,000 electors	115.00	
Up to 3,000 electors	170.00	
Up to 4,000 electors	225.00	
Over 4,000 electors	280.00	
4. POLLING STATION STAFF	Single Election	Additional Fee for joint election
Presiding Officer	195.00	40.00
Poll Clerk	115.00	25.00
5. CONDUCTING THE COUNT	D.R.O. only	Each Counting Assistant
For each Electoral Division, Community/Town Council, Community/Town Council Ward Count		
Up to 500 electors	45.00	25.00
Up to 1,000 electors	70.00	25.00
Up to 2,000 electors	90.00	30.00
Up to 3,000 electors	115.00	35.00
Up to 4,000 electors	135.00	40.00
Over 4,000 electors	160.00	45.00
Recount costs	NIL	50% of the above fees
6. POSTAL VOTING AND POLL CARDS		
Issue and Receipt of Postal Votes - £62.40 per 100 or part thereof – single issue £62.40 per 75 or part thereof – joint issue Issue of Poll Cards – Purchase and postage costs only		
7. TRAVELLING		
Public transport if available, otherwise inland revenue tax free rate		45p per mile
8. GENERAL		
Printing, Stationery, Equipment, Postage, Hire of Premises as polling station and similar expenses associated with the conduct of the election		Actual and necessary expenditure
TOTAL PAYABLE		

The staffing rates for local government elections was agreed at the meeting of Denbighshire County Council on 18th November 2003, it was also agreed that the rates would be periodically reviewed with the five other North Wales Authorities to achieve uniformity. The above rates were agreed on 29 September 2011.