

DECLARATION OF SELF ASSESSMENT – COUNCILLOR ALLOWANCES AND INCOME TAX 2022/2023

As notified by Buckinghamshire & Milton Keynes Association of Local Councils (BMKALC) in March 2022, the allowances paid to elected councillors are taxable as employment income and should be paid through the council's payroll. Councillors receive payment of the allowance in full and tax is collected under the PAYE system.

Councillors who receive tax returns should include figures for all their income on their Self-Assessment tax return, declaring their allowance to HMRC. Councillors who do not receive tax returns will have their tax checked by HMRC in the traditional way. They should send any claims to their tax office after the end of the tax year.

See <https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim65970> for further details.

For 2022/2023, Walton Community Council has adopted the recommended allowances set by Milton Keynes Council's Independent Remuneration Panel:

- **Basic Walton Parish Councillor Allowance** at 7.5% of the Basic Milton Keynes Councillor Allowance, at **£837 per annum**.
- **Chairman's Allowance** at 15% of Milton Keynes Council's Chairman's Allowance, at **£1,675 per annum**, which will be in addition to the Basis Parish Councillor Allowance.

Declaration: The gross councillor allowance / chairman's allowance (*delete as applicable*) I receive for the year 2022/2023 I will declare to HMRC and I will undertake to pay income tax on the gross councillor allowance / chairman's allowance (*delete as applicable*) on a Self Assessment tax return.

Name of elected councillor _____

Signature _____ Date _____