

## **Honoraria, Expenses and Other Matters for Committee Members Session 2016 - 2017**

This document gives details of the arrangements for payment of honoraria and expenses for GPC, SGPC, GPC(W) and GPC subcommittee meetings as well as meetings to which the GPC has appointed representatives or committee members. A separate document covers expenses for members of the UK, English, Scottish and Welsh negotiating teams. Members Representing BMA Committees should make claims through their normal BMA mechanism. Some general points on taxation and national insurance are also given; the GPDF cannot provide personal tax and financial advice and you should discuss such matters with your personal financial adviser(s).

**Please retain this for reference throughout the 2016 – 2017 session.**

If you are a **newly elected or appointed member of GPC, or one of its national or other subcommittees**, you must return the Joiner's Form to the secretariat providing us with your National Insurance number and Date of Birth, together with a photocopy of the identity page of your passport and your consent to release your personal data to others, who may have a right to see it, including B&CE the provider of the GPDF's workplace Pension Scheme. **The form must be received within 6 weeks of the first meeting attended or payments cannot be processed.** If you do not provide us with your National Insurance Number and evidence of identity we will make no payments to you until you do. This information is required to enable the GPDF to comply with HMRC's Real Time Initiative for PAYE.

**Existing or returning members of GPC (or SGPC and GPC Wales) DO NOT need to submit this information again provided their name and address remain the same.**

Claims for expense reimbursements must be made on a GPC Claim form or using the approved electronic form available on request from the Treasurer. **Original receipts must be appended; photocopies and credit card receipts are not acceptable.**

### **General**

- All claims **MUST** be submitted together with supporting receipts. The Finance Department will not process claims without receipts or invoices; only exceptionally will credit card slips be accepted and approved by the Treasurer where the original receipt is unavailable; photocopies will not be accepted
- Illegible, inaccurate or incomplete forms will be returned to the claimant unpaid. An electronic claim form is available on request from the Treasurer
- All expense claims are to be submitted within 6 weeks; claims older than 6 weeks will be referred to the Treasurer who will, other than in exceptional circumstances, not sanction payment
- Attendance at meetings other than those of the GPC and its subcommittees must be cleared with the Secretariat and/or Treasurer beforehand
- Travel and subsistence costs relating to meetings with journalists, or to attend interviews on radio or television, will only be reimbursed if attendance has been requested by the BMA Public Relations department and authorised in advance by the Chairman of the GPC (the Chairs in the devolved administrations where activity is in Scotland or Wales) or the Treasurer
- Attendance as a guest at a dinner organised by another body requires approval by the appropriate National or UK Chair and will attract travel and subsistence only. The Treasurer may, exceptionally and after application in advance, consider a partial honorarium if significant time is required to travel to the event.

### **Honoraria**

The standard honorarium has been set at £525 per day for 2016 - 2017. No honorarium is payable to those in receipt of fixed reward contracts unless the contract specifies that the holder is entitled to claim additional payments.

Honoraria are subject to deduction of income tax and NI contributions and payments will be made by BACS on a monthly basis with a PDF payslip sent by email; you will be issued with a unique password to enable you to access the information. Passwords should be kept carefully as the GPDF may seek a payment to defray costs associated with reissue. Claims for honoraria received and approved by the 25th of any month will be paid by the end of the following month. Following the end of each tax year on 5 April the GPDF will issue (by email) a Form P60 in respect of income tax and NI contributions deducted from payments made to you; a fee of £50 is required for each duplicate P60.

The GPDF strongly supports the use of video and tele-conferencing, but recognises that the intrusion into the normal working day is reduced and its policy reflects this in claims for such events.

A member may claim £262.50 for a video or tele-conference lasting up to one session (the equivalent of up to 4 hours) and £525 for a conference of up to two sessions (the equivalent of up to 8 hours or where the conference clearly exceeds 4 hours).

## **VAT**

If you are or you are required to become registered for VAT you will not recover any output VAT from the GPDF for which you are liable to account in respect of your honorarium and any expense reimbursements claimed by you.

## **Pension**

The GPDF has established a Pension Scheme under the Pensions Act 2008. This is the subject of separate communications from The Peoples Pension and Mazars LLP who administer the GPDF's payroll and pension arrangements.

For members of the scheme the current contribution from the GPDF is 1% of honoraria payments. Members must contribute a minimum of 1% (0.8% with tax relief) but may increase this such that the maximum contributed would be the value of the honoraria less any Employee Class I NI Contributions which the GPDF is obliged to deduct. You should be aware that pension contributions to all pension schemes to which you contribute in the 2016/2017 tax year are limited for tax purposes and may be tapered.

Members should take independent financial and/or tax advice on the consequences of membership of the GPDF's scheme.

## **Locum fees**

Locum fees will not be reimbursed.

## **Travel**

Where possible, the most efficient/cost effective method should be used. Advanced bookings should be made to reduce costs whenever possible.

### **Car**

The mileage rate is 45 pence per mile. In addition, the cost of Congestion Charges (typically Central London) and parking at an airport, railway station or in a city will be reimbursed. **Point of departure and destination** must be **stated** clearly; reference only to the title or purpose of the meeting will not be accepted.

### **Motor vehicle insurance**

Whilst a vehicle used by you, of which you, your spouse, a relative or partner (whether civil or business), are the registered keeper, may be insured for Social, Domestic and Pleasure purposes, it is your responsibility alone to ensure that the vehicle is properly and adequately insured when used for a business purpose.

You should consult your insurer to confirm that the motor insurance policy covers you when on business for the GPC, its sub-committees and the GPDF. You may also wish to confirm that cover extends to journeys undertaken by you to your LMC and any LMC or BMA Conference.

Consequently, if you are the driver of a motor vehicle, including a motor bicycle, used to attend any of the meetings described you are solely responsible for ensuring that the vehicle and its passengers are properly covered by a motor

insurance policy and that you have done nothing to invalidate that insurance policy. You are also responsible for ensuring that any person who is driving your motor vehicle with your permission is protected.

The GPDF and the GPC accepts no responsibility whatsoever for any damage caused to a third party, or to you or to the driver of the vehicle in the event of any loss sustained as a result of or during the use of the motor vehicle in question.

### **Taxis**

Where there is no alternative means of transport reasonable taxi fares will be reimbursed. Claims **MUST** state the **purpose, origin and destination** of the **journey**.

### **Rail travel**

First class travel can be claimed for single journeys (not return) over 50 miles. The cost of a first class overnight sleeper may be claimed for journeys over 250 miles. The cost of a standard class ticket only will be reimbursed for travel on the Heathrow, Gatwick or Stansted Express.

Those aged 60 or over should use a Senior Railcard and claims without this discount shown on the tickets will be reduced by 1/3, unless a good reason is given such as travel before 09.30 wholly in the South East area.

### **Airfares**

Airfares are based on economy passenger rates (or lower) as may be available and where typically the distance travelled is over 350 miles or where geographically road/rail travel is not possible such as between England and Northern Ireland. However, if it is cheaper and more cost effective to travel by air rather than by road or rail then the cost of an airfare (supported by a receipt) will be reimbursed.

### **Bus/Tube fares**

Bus and tube fares will be reimbursed; **a contactless or oyster card should be used**, and the amount reimbursed will be capped at this rate unless an explanation is provided. Although receipts are not required a print out of the oyster history is available on line and may be submitted.

The GPDF will not reimburse Top Up payments to oyster cards.

### **Subsistence - meals**

Up to a maximum of:	
Breakfast	£ 5.00
If not included in the overnight cost of an hotel OR If leaving home before 06.30	
Lunch (this allowance has been abolished)	Nil
Dinner (if not provided after a meeting or by the train operator) But only if arriving home after 20.00)	35.00

The values shown above are inclusive of tips and VAT

### **Subsistence – accommodation**

An overnight stay can only be claimed where a member needs to attend meetings on successive days and it would be unreasonable to expect a daily journey between home and the location of a meeting, or to get to the meeting would mean leaving home before 6.30am or arriving back home later than 11.00pm. If attending a series of meetings and the cost of return travel exceeds the overnight allowances it will normally be acceptable to stay overnight, however clarification should be sought from the Treasurer.

Up to a maximum of:	£
Room with breakfast	195.00
Staying with a friend (see below)	30.00

The values shown above are inclusive of reasonable telephone calls, internet charges, tips and VAT. The cost of drinks consumed in an hotel bar or bedroom (including a mini-bar), laundry or entertainment (such as videos) will not be reimbursed.

Gifts or meals provided to a host when staying over-night will be reimbursed up to a maximum of £30 with the provision of receipts.

### **Childcare**

The GPDF recognises the need for representation of colleagues by doctors from all backgrounds and situations, and a copy of its childcare policy, which contributes to that objective, is available from the Treasurer.

### **Telephony and IT**

The GPDF does not provide or reimburse Members for IT or telephony. You remain responsible at all times for any laptop and software used by you. You are also wholly responsible for the security of this equipment, including insurance, firewall and virus protection, and for any software and data stored on it and you are required to adhere to any Security Policy adopted by the GPDF.

### **Confidentiality**

All information acquired during your membership of the GPC or its sub-committees is confidential to the GPC and/or GPDF and/or their committees and subcommittees and must not be disclosed to third parties or used for any reason other than in accordance with Confidentiality Policies adopted by the GPC and/or GPDF either during or after your membership of GPC and / or GPDF or any of their committees or subcommittees.

### **Payment**

Payment of claims will be made by BACS transfer only. All payments will be accompanied by a schedule but no routine annual statement will be issued; if a statement is required a payment of £50 will be required.

### **Claims to GPDF where other meetings are also attended on the same trip**

Some GPDF claimants also attend other meetings, principally for the BMA on the same trip. When this occurs members should normally apportion their claim for travel and subsistence in proportion to the days/sessions worked,

Transport costs should be divided and apportioned in a simple way, ie 2 GPC/GPDF Days and 1 BMA Day > Train fare, mileage and parking claimed 2/3 from GPDF (Green form) and 1/3 BMA (Concur).

Overnight accommodation should be claimed from the organisation for whom the following morning session is undertaken Dinner costs if staying overnight should be split between the afternoon organisation and the next morning organisation

The combined claim from BMA and GPDF may not exceed the normal limits for Subsistence, ie Dinner @£35, Hotel and Breakfast @£195.

If you are able to claim from other organisations you should apply the same principles, but obviously the sum of the claims may not exceed the expense incurred.

**Taxation**

You may wish to seek the advice of your personal financial adviser with regard to the HMRC Coding Notice to be applied to your earnings of honoraria; HMRC may be prepared to issue you with a NT Code or a BR Code depending upon your earnings from other employments.

In the absence of either one of these codes the GPDF will use the DO code and therefore deduct income tax at 40% and pay it over to HMRC on your behalf. In the subsequent tax year (ie after 6 April) you will be issued with a Form P60 (in electronic format) which will display information that you will need to complete your Self-Assessment Tax Return (SATR).

**National Insurance**

Because of the changes to the way in which Class II NICs are now collected you may wish to consult your personal financial adviser regarding the possibility of approaching HMRC for a NIC Deferment Certificate, dependent upon your earnings from other employments.

**Questions and Problems**

If members have questions or concerns about honoraria or expenses, or have unusual and exceptional needs please raise them with the Treasurer, preferably by email to [Treasurer.gpdf@gmail.com](mailto:Treasurer.gpdf@gmail.com).

J T Canning  
On behalf of GPDF Ltd

June 2016