



Un Llais Cymru a Chymdeithas Clercod Cynghorau Lleol  
**27 Tachwedd 2023**

One Voice Wales and Society of Local Council Clerks  
**27 November 2023**

# Panel

Frances Duffy – Cadeirydd / Chair

Saz Willey – Dirprwy Gadeirydd / Vice-Chair

Bev Smith – Aelod / Member

Dianne Bevan – Aelod / Member

Kate Watkins – Aelod / Member

I gael rhagor o wybodaeth, ewch i wefan [Panel Annibynnol Cymru ar Gydabyddiaeth Ariannol](#)

For more information, visit [Independent Remuneration Panel for Wales](#)



## Nod y Panel

Cefnogi democratiaeth leol a rhoi llais i gymunedau, drwy bennu fframwaith cydnabyddiaeth ariannol priodol a theg, sy'n hybu cynhwysiant a chyfranogiad.

## Panel Aim

Supporting local democracy and giving communities their voice, by setting an appropriate and fair remuneration framework, which encourages inclusion and participation.



## Nodau'r Panel

Dylai ein Penderfyniadau:

- sicrhau bod lefelau cydnabyddiaeth ariannol yn deg ac yn rhesymol
- cynnig gwerth am arian i'r trethdalwr
- cael eu gosod yng nghyd-destun enillion yng Nghymru ac amgylchiadau ariannol ehangach Cymru
- cefnogi aelodau etholedig o amrywiaeth o gefndiroedd, a lefelau o gydnabyddiaeth ariannol heb fod yn rhwystr i gyfranogiad

## Panel Goals

Our Determinations should:

- ensure levels of remuneration are fair and reasonable
- represent value for money for the taxpayer
- be set within the context of Welsh earnings and the wider financial circumstances of Wales
- support elected members from a diverse range of backgrounds, and levels of remuneration and not act as a barrier to participation

## Amcanion Strategol

- Gwneud Penderfyniadau sy'n seiliedig ar dystiolaeth
- Defnyddio dulliau cyfathrebu clir a hygyrch
- Ymgysylltu ac ymgynghori yn rhagweithiol
- Symleiddio cydymffurfio ac adrodd
- Cydweithio

## Strategic Objectives

- To make evidence - based Determinations
- To use clear and accessible communications
- To proactively engage and consult
- To simplify compliance and reporting
- To work collaboratively

## Cydymffurfio

Rhaid i Gyngorau Cymuned a Thref gyflwyno:

- datganiad o'r taliadau a wnaed yn y flwyddyn flaenorol i'r Panel erbyn **30 Medi** bob blwyddyn a chyhoeddi hyn ar eu gwefan. Mae'r Panel wedi darparu templed i'r clercod ei ddefnyddio.

- Os nad oedd taliadau, cyflwynwch ateb o DDIM ar y templed a ddarparwyd erbyn **30 Medi**.

## Compliance

Community and Town Councils must submit :

- a statement of payments made in the previous year to the Panel by the **30 September** each year and publish this on their website. The Panel have provided a template return for clerks to use.

- If there were no payments, please submit a NIL return on the template provided by **30 September**.



## Gofynion Adrodd

Nod y Panel yw symleiddio'r gofynion adrodd a chydymffurfio ar gyfer Cynghorau Cymuned a Thref.

Mae'r Panel felly yn cynnig newidadau i'r Adroddiadau Cydymffurfio a gwblheir gan Gynghorau Cymuned a Thref.

## Reporting Requirements

The Panel aims to simplify reporting and compliance for Community and Town Councils.

Therefore, it proposes changes to the Compliance Returns made by Community and Town Councils.

## **Crynodeb o Benderfyniadau 2024 – 2025**

Mae'r Panel yn cynnig, yn hytrach nag enwi cynghorwyr unigol, y byddai'n ddigon nodi'r cyfanswm a dalwyd, nifer y rhai sy'n cael y taliad gorfodol ar gyfer gweithio gartref, y lwfans deunyddiau traul cyfradd safonol a'r hawliadau teithio a chynhaliaeth. Mae hyn yn sicrhau eu bod yn gyson â'r dull adrodd am lwfansau costau gofal a chymorth personol.

Bydd hyn yn rhoi'r cydbwysedd cywir rhwng atebolrwydd cyhoeddus a phreifatrwydd unigolyn. Gobeithiwn hefyd y bydd yn annog pawb i dderbyn y taliadau y maen nhw'n gymwys ar eu cyfer.

## **2024 – 2025 Determinations Summary**

8. The Panel proposes that, rather than name individual councillors, it would be sufficient to simply list the total amounts paid and the total number of recipients of the mandatory payment for working from home, the flat rate consumables allowance and travel and subsistence claims . This brings these in line with the reporting of the costs of care and personal assistance allowances.

This will give the right balance between public accountability and individual privacy, and we hope will encourage all to accept the payments they are entitled to





## Adroddiad Blynyddol 2023-24: Penderfyniadau

- Rhaid talu £156 y flwyddyn i aelodau (sy'n cyfateb i £3 yr wythnos) am gostau ychwanegol gweithio gartref.
- Rhaid i gynghorau naill ai dalu £52 y flwyddyn i'w haelodau am gost deunyddiau traul swyddfa y mae eu hangen i gyflawni eu rôl, neu fel arall mae'n rhaid i gynghorau alluogi aelodau i hawlio ad-daliad llawn am gost deunyddiau traul eu swyddfeydd.

## 2023 to 24 Annual Report: Determinations

- Members must be paid £156 a year (equivalent to £3 a week) for the additional costs of working from home.
- Councils must either pay their members £52 a year for the cost of office consumables required to carry out their role, or alternatively councils must enable members to claim full reimbursement for the cost of their office consumables.

## Canllawiau Trethiant

### Taliad am ddeunyddiau traul swyddfa

Mae'r Panel wedi cael cadarnhad gan CThEF y gellir hefyd gymhwyso esemptiad i'r taliad deunyddiau traul cyfradd safonol, (o 5/4/2023 ymlaen). **Pan fo Cyngor wedi penderfynu talu ad-daliad cyfradd safonol o £52, ystyrir bod y swm hwn wedi'i esemptio rhag trefniadau cynllun Talu Wrth Ennill.**

Fel arall, mae rheolau trethiant arferol ar waith ar gyfer taliadau. Felly, mae'r taliadau'n drethadwy oni bai eu bod yn cael eu hysgwyddo'n gyfan gwbl, yn unig, ac yn anghenrheidiol ar gyfer cyflawni dyletswyddau'r Cyngor.

## Taxation Guidance

### Payment for office consumables

The Panel has received confirmation from HMRC that an exemption may also be applied (from 5/4/2023) to the flat rate consumables payment. **Where a Council has taken the decision to pay a flat rate reimbursement of £52, then this amount is considered exempt from PAYE arrangements.**

Otherwise, payments are subject to normal taxation rules , therefore taxable unless incurred wholly , exclusively and necessarily in the carrying out of Council duties .

## Canllawiau Trethiant

### Taliad gorfodol o £156 am gostau gweithio gartref (o fis Ebrill 2022 ymlaen)

Mae adran 316A o Ddeddf Treth Incwm (Enillion a Phensiynau) 2003 yn datgan nad oes unrhyw atebolrwydd i dalu treth incwm yn codi mewn cysylltiad â thaliad a wneir gan gyflogwr i weithiwr mewn perthynas â threuliau aelwyd ychwanegol a rhesymol y mae'r gweithiwr yn eu hysgwyrddo wrth gyflawni dyletswyddau'r swydd yn ei gartref o dan drefniadau gweithio gartref. **Mae hyn yn gymwys i'r taliad o £156 a wneir yn unol â Phenderfyniad Panel Annibynnol Cymru ar Gydnabyddiaeth Ariannol.** Nid yw'n esemptio unrhyw gostau aelwyd ychwanegol y gallai Cynghorydd geisio eu hawlio.

Mae'r amodau a ganlyn yn gymwys:

Rhaid cael trefniant ffurfiol rhwng y cynghorydd unigol a'r Cyngor Cymuned a Thref. Rhaid sicrhau nad yw'r Cynghorydd eisoes yn hawlio'r lwfans hwn yn erbyn ffynhonnell arall o incwm. Mae'r Panel wedi darparu llythyr templed i'w ddefnyddio.

**DS – mae'r holl daliadau eraill, ar gyfer rolau uwch ac ati, yn dod o dan reolau safonol y cynllun Talu Wrth Ennill.**

## Taxation Guidance

### Mandatory £156 payment for cost of working from home ( from April 2022)

Section 316A of the Income Tax (Earnings and Pensions) Act 2003 states no liability to income tax arises in respect of a payment an employer makes to an employee in respect of reasonable additional household expenses which the employee incurs in carrying out duties of the employment at home under homeworking arrangements. **This applies to the £156 payment made under the Determination of the Independent Remuneration Panel.** It does not exempt any additional household expenses that a Councillor may seek to claim.

The following conditions apply:

There must be a formal arrangement between the individual councillor and Community and Town Council and the Councillor is not already claiming this allowance against another source of income . The Panel has provided a template letter for use

***NB all other payments , for senior roles etc are subject to standard PAYE rules .***



## Adroddiad Blynyddol 2024 i 2025 Ymgynghori a chyhoeddi

Bob hydref mae'r Panel yn ymgynghori ar ei Adroddiad Blynyddol Drafft. Mae hyn yn nodi'r cynigion (Penderfyniadau) ar dâl, treuliau a buddion i'w rhoi ar waith y mis Ebrill dilynol.

Croesewir pob ymateb naill ai drwy e-bost i [irpmailbox@llyw.cymru](mailto:irpmailbox@llyw.cymru) neu drwy lenwi'r ffurflen ar y wefan.

### Dyddiadau allweddol:

- **13 Hydref – 8 Rhagfyr 2023** - Ymgynghoriad
- **28 Chwefror 2024** cyhoeddi'r Adroddiad Blynyddol Terfynol i'w roi ar waith o fis Ebrill 2024

## 2024 to 2025 Annual Report: Consultation and Publication

Every autumn the Panel consults on its Draft Annual Report. This sets out the proposals (Determinations) on pay, expenses and benefits for implementation the following April.

All responses are welcome either by email to [irpmailbox@gov.wales](mailto:irpmailbox@gov.wales) or by completing the form on website.

### Key dates:

- **13 October – 8 December 2023** Consultation
- **28 February 2024** Final Annual Report published for implementation from April 2024



## Gwefan

- Mae rhagor o fanylion ar gael ar wefan y Panel:  
[www.llyw.cymru/panel-annibynnol-cymru-ar-gydnabyddiaeth-ariannol](http://www.llyw.cymru/panel-annibynnol-cymru-ar-gydnabyddiaeth-ariannol)
- Mae gan y wefan adran Cwestiynau Cyffredin hefyd:  
[www.llyw.cymru/panel-annibynnol-cymru-ar-gydnabyddiaeth-ariannol/cwestiynau-cyffredin](http://www.llyw.cymru/panel-annibynnol-cymru-ar-gydnabyddiaeth-ariannol/cwestiynau-cyffredin)

## Website

- Further details are available on the IRPW's website:  
[www.gov.wales/independent-remuneration-panel-wales](http://www.gov.wales/independent-remuneration-panel-wales).
- The website also has a FAQ section:  
[www.gov.wales/independent-remuneration-panel-wales/frequently-asked-questions](http://www.gov.wales/independent-remuneration-panel-wales/frequently-asked-questions)



Panel Annibynnol Cymru  
ar Gydabyddiaeth Ariannol  
Independent Remuneration  
Panel for Wales

## Cyswllt

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## Contact

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**Diolch.**

**Thank You.**