



Sussex Police & Crime Commissioner

Chief Constable Benefits Policy

Introduction

The Police Reform and Social Responsibility Act 2011 sets out the Police & Crime Commissioner (PCC) responsibility for the Chief Constable's appointment and terms and conditions. The Chief Constable has responsibility for the appointment of the Deputy Chief Constable, Assistant Chief Constables and Directors and in establishing their terms and conditions, in consultation with the PCC. This policy document sets out the benefits available to the Chief Constable.

Removal and Relocation Expenses

Where the Chief Constable relocates their home (based on the assumption that the Chief Constable was the owner of the former home) the following relocation package is offered, subject to agreement by the PCC, and detailed in accordance with Police Regulations 199:

- a. The reasonably incurred cost of removal including removal fees, against estimates agreed beforehand.
- b. Provision of accommodation or payment up to half maximum rent allowance or half housing allowance for a maximum of 26 weeks.
- c. Disposal costs on sale of premises including legal and agent fees reasonably incurred in disposing of former home, against estimates agreed beforehand.
- d. Solicitors fees, Estate Agents fees and Stamp Duty reasonably incurred in acquiring a new property, against estimates agreed beforehand.
- e. Mortgage payments on the former main home for a maximum of 26 weeks. This reimbursement is subject to a maximum limit of 40% of the relevant officer's annual salary, calculated at the top point of the incremental scale at the time of appointment.

An estimate should be provided and agreed with the PCC before any commitments are entered into. Three quotations must be obtained for removal fees – reimbursement will be made on the basis of the lowest quote.

Value: Removal and relocation expenses will be reimbursed up to a maximum limit of 40% of the relevant officer's annual salary, calculated at the top point of the incremental scale at the time of appointment.

Tax position: Expenses above £8000 are subject to tax and national insurance under HMRC rules. Tax will be payable under the P11D arrangements. Qualifying removal expenses under £8,000 currently do not attract a tax or NIC liability.

NPCC Subscriptions

The Force will meet cost of annual membership subscriptions to the National Police Chiefs' Council (NPCC) and the cost of the Chief Police Officers' Staff Association Insurance Premiums.

Value: Annual rate as set by NPCC

Tax position: Not taxable

Medical Screening

Medical screening is undertaken every two years at a local Nuffield hospital. Medical screening is conditional upon the Chief Constable's agreement to provide the medical report to the Force Medical Adviser (FMA), as well as to the PCC and, if they wish, their GP.

The FMA will review the report on the Chief Constable to determine whether there are any issues affecting that officer's medical fitness to have command. Administration of the medical screening arrangements is undertaken by the Chief Constable's Staff Officer who will be responsible for arranging appointments (including reminders), authorising payment and ensuring that the provider issues screening reports to the FMO.

Value: N/A

Tax position: Not taxable

Health Care Subscriptions

The PCC will reimburse the Chief Constable's privately-arranged health care insurance subscriptions and other costs subject to an annual ceiling, up-rated annually and subject to periodic reviews. Within the respective ceiling individuals may include the cost of health insurance for spouses/partners and dependent children under the age of 18. Expenditure that is not eligible for reimbursement includes glasses and dental fees.

Value: £2,096 per year

Tax position: Taxable

Vehicle Scheme

The Chief Constable is required to travel extensively around the county and to be readily available for on call or recall to duty in urgent situations.

1. Cash Allowance Option

The Sussex Police Chief Officer Vehicle Scheme provides an annual 'cash allowance option'. The cash allowance is paid monthly with salary and is taxed at source. The value of the allowance is up-rated annually in line with the Chief Officer Pay award made in the previous September.

Value: £10,113 per year

Tax position: Taxable

In exceptional circumstances, the Chief Constable, if in receipt of the cash allowance and with specific command responsibility may occasionally have use of a role equipped operational vehicle provided as part of the Sussex Police fleet. Chief Officers should not use these vehicles for general business purposes (including general on call duties) and private use is not permitted. These vehicles are part of the Sussex Police vehicle fleet and are rotated to meet force requirements.

No travel claims for business vehicle mileage undertaken in private vehicles are permitted under this policy. However, the Chief Constable, if they wish to, may reduce his/her personal tax liability if they undertake business mileage in their own vehicle.

Her Majesty's Revenue and Customs (HMRC) currently allow business travel expenses that are not reimbursed by an employer to be used in the calculation of individuals' tax liability. This means that, in effect, under current rules, the HMRC will reduce individuals' tax assessment for business miles at the rate of 45p per mile for the first 10,000 miles and certain other expenses that are not reimbursed by the employer. Claim forms and further details are available from the HMRC website as follows <http://www.hmrc.gov.uk/forms/p87.pdf>.

The Chief Constable must maintain a record of business mileage in order to support claims to the HMRC.

2. Provided Car Option

In line with the Assisted Vehicle Scheme for Superintendents, the provided car option is a 'provided' car serviced, insured, taxed and maintained as part of the Force fleet. Vehicles that are purchased for the Chief Constable are replaced in line with the core fleet replacement policy. This policy provides an enhanced vehicle specification (to include high performance vehicles) but conforms to all the other terms and conditions of the Assisted Vehicle Scheme. The vehicle is available for the Chief Constable's private use for which a charge is made (see below). The vehicle may also be used by any authorised driver when the officer is off duty.

As the vehicle is provided as part of the Force fleet, it must be suitable for operational purposes. The choice and specification of the vehicle must therefore be commensurate with Force requirements. Requirements will be managed by the Head of Joint Transport Service who will determine the choice of vehicles available and, if necessary, with guidance from the Director of Finance. The vehicle will be covertly fitted with suitable radio and public warning equipment,

In line with the Business Travel and Subsistence Policy, published on the Sussex Police intranet, the Force will recharge the cost of all personal travel, monthly in arrears, at the prevailing rate through Payroll. The Chief Constable is responsible for the cost of all travel commuting between their home and normal place of work; circumstances that represent exceptions to this rule are outlined in section 10 of the Business Travel and Subsistence Policy. The rate for private mileage is set annually in accordance with the HMRC Advisory Fuel Rates + VAT. Rates are detailed in Appendix 1. Records of private mileage have to be submitted monthly in order that the appropriate salary deduction can be made.

The provided car option represents a taxable benefit. The tax treatment is determined by the HMRC.

Insurance is arranged as part of the Force fleet. Cover is comprehensive subject to an excess as set out in the Assisted Vehicle Scheme for Superintendents and these arrangements extend to include authorised drivers, including family members. Details need to be provided to the Head of Insurance Services in the Finance Department.

If the provided car option is chosen, the Chief Constable is required to complete and sign the Assisted Vehicle Scheme agreement.

A vehicle log book, recording business and private mileage is required. The log book has to be submitted for inspection at no less than monthly and not more than three monthly intervals. The inspection is to ensure completion of the log book and compliance with the need to record private mileage.

Tax position: Taxable

Home Telephone

If the Chief Constable lives in or moves to an area where mobile or internet connections are either not available or very poor, the costs of the rental of one home telephone line will be met subject to the approval of the PCC. The cost of business calls made from home will be reimbursed.

Tax position: Taxable benefit for the rental for one home telephone line and business calls made from home

Home and Personal Security

The post holder will discuss with the PCC their home and personal security concerns and needs and if necessary a security review will be undertaken. Following this review or discussions with the PCC, the PCC will agree with the post holder reasonable expenditure.

Pension Advice

The tax implications of the police pension scheme can be complex and potentially create an unintended tax bill for the post holder. We will therefore make available the opportunity for access to reasonable independent financial advice in relation to the police officer pension scheme each year provided through Sussex Police and agreed with the PCC.

Sussex Police Mileage Rates

Appendix 1

The current Sussex Police mileage rates for the Chief Constable Benefits Policy can be viewed in the table below:

Fuel Type	Engine Size	Amount per mile
Petrol	1400cc or less	10 pence
	1401-2000cc	12 pence
	Over 2000cc	17 pence
Diesel	1600cc or less	8 pence
	1601-2000cc	9 pence
	Over 2000cc	12 pence
Liquid Petroleum Gas (LPG)	1400cc or less	6 pence
	1401-2000cc	8 pence
	Over 2000cc	11 pence
Electricity	Electricity is not a fuel for car fuel benefit purposes.	4 pence

These rates are in line with HMRC Advisory Fuel Rates and are accurate as at 1 June 2020.

HMRC review these rates quarterly on: 1 March; 1 June; 1 September and 1 December.

Further information about mileage rates can be viewed through the following link:

http://www.hmrc.gov.uk/cars/advisory_fuel_current.htm