

Policy Name	Personal Tax Liability
Policy Type	Human Resources
Policy Number	HR15
Version	2
Approval Date	January 2019
Renewal Date	January 2022



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**Policy Name**             **Personal Tax Liability**

## SUMMARY

From time to time, various allowances are paid to Elected Members and employees. These allowances extend from the Base, Electoral and Professional Development Allowances paid to Elected Members to Travel Allowances and expenses paid to Members and employees.

As a general rule, all these allowances are paid to the recipient without consideration of personal taxation – ie: no taxation deduction made.

If an Elected Member is an employee of a community agency or otherwise, the amount of allowances will also be included in their gross earnings and may affect their annual taxation return calculations. Should an Elected Member or employee have concerns as to the level of taxation being deducted from their payments, they should discuss the matter with the Human Resources Manager or the CEO.

## POLICY STATEMENT

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## TERMINOLOGY AND REFERENCES

### REFERENCES

*Local Government Act*

### FURTHER INFORMATION:

*Chief Executive Officer*

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