



**HOME OFFICE**

**CENTRAL SERVICE**

**A Guide to Conditions of  
Service for  
Police Officers Seconded to  
Central Service**

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## **Introduction**

- 1.1 The information and the procedures contained in this document are for the guidance of:
  - a) police officers appointed to Central Service (*“seconded officers”*);
  - b) police forces providing officers to Central Service appointments (*“Seconding forces”*); and
  - c) Central Service units to whom police officers may be appointed (*“CS units”*).
  
- 1.2 The document deals with the appointment and conditions of service of seconded officers including their pay, leave, travel, subsistence and housing arrangements. It also addresses the treatment, for income tax and National Insurance Contributions (*“NICs”*) purposes of each of the different types of expenses, allowances or benefits in kind which may be paid, or provided to, seconded officers.
  
- 1.3 The document contains detailed guidance for the payroll sections of seconding forces as to the tax and NICs treatment of such expenses, allowances and benefits.
  
- 1.4 The document also contains guidance for the administrative sections of CS units responsible for paying or providing such expenses, allowances or benefits.

- 1.5 This document has been prepared in the light of the income tax legislation and Social Security (Contributions) Regulations 2001 in force as at 6<sup>th</sup> April 2002 and has been developed in conjunction with the Inland Revenue. Provided that seconded officers, seconding forces and CS units comply strictly with the terms of this document, **unless stated to the contrary**, no additional tax or NICs liabilities should arise either to the seconded officers, seconding forces or to the CS units, and seconded officers need not report details in their personal tax returns unless otherwise indicated.
- 1.6 In the event of changes to the tax and National Insurance legislation an amendment will be sent out as soon as guidance or advice is available from the Inland Revenue. Where an expense claim or provision of a benefit is contemplated in respect of any item not included in this document, or a seconded officer has a query relating to the payment of expenses or provision of benefits under this policy, the matter must be referred in the first instance to the personnel section of the relevant Central Service unit; if necessary, further guidance may be sought from the Police Personnel Unit (PPU), Home Office, Queens Anne's Gate.
- 1.7 Payroll staff of seconding forces and administrative staff of CS units should keep this document to hand and up to date so that it can readily be referred to where necessary. This document reflects the revenues published guidance, on the tax and NICs treatment of expenses and benefits, contained in the Booklets 480 (2002) Expenses and Benefits, 490

Employee Travel , CWG2 employer's Further Guide to PAYE and NICs and CWG5 Class 1A National Insurance contributions on Benefits in kind. Any questions on interpretation should be referred to PPU.

It should be noted that, unless exempted or subject to dispensation, from April 2000 all allowances and payments which in general are taxable will be subject to Class 1 National Insurance and that where "Benefits In Kind" are provided they are generally taxable and subject to Class 1A National Insurance.

Seconded staff should have ready access to this guide, and they will be provided with their own copy of a guide dealing with the tax issues.

- 1.8 Amendments and updates will be distributed where necessary by PPU.

## **IMPORTANT NOTE FOR SECONDING FORCES**

- 1.9 A number of seconding police forces have negotiated specific local arrangements with their Inspectors of Taxes. Where this is the case, there is no objection to such arrangements continuing provided that these take full account of all tax and NICs which may be payable, all expenses and benefits reporting obligations and of any procedures which individual CS units may have established for the payment of expenses. This is**

**subject to the implementation in the future of any form of standardised contract, which sets uniform terms and conditions for all police officers seconded to central service units.**

- 1.10 Where CS units have established procedures which are specific to themselves, for example entering into an agreement with the Inland Revenue for the central payment of a particular tax liability (see 1.2), they will notify all of the forces from which officers have been seconded to them so that account may be taken of these procedures. This is subject to the implementation in the future of any form of standardised contract, with uniform terms and conditions for all police officers seconded to central service units.**

### **IMPORTANT NOTE FOR CS UNITS**

- 1.11 This guide gives practical advice on reporting any taxable expenses and benefits and the payment of any tax and National Insurance Contributions (“NICs”) liabilities is concerned.**

**In summary:**

- 1) Responsibility for deducting tax and NICs from seconded officers’ salaries and taxable expenses will normally rest with the payroll operator - this will usually be the seconding force.**

**2) The payroll operator will also be responsible for notifying the appropriate Inspector of Taxes of any benefits in kind with which seconded officers may be provided, whether such benefits have been provided by the seconding force or the CS unit.**

**3) The CS units will be responsible for assisting payroll operators (normally the seconding forces) to meet their statutory obligations by notifying them promptly of all benefits in kind and expenses provided, or paid by them, to seconded officers.**

**4) Seconded officers will be responsible for reporting, on their own personal income tax returns, details of all expenses and benefits paid to, or provided for, them and of meeting any tax liability which subsequently arises unless it is clear in the guide that expenses and benefits need not be reported by an individual officer.**

**However**

**1.12 The guide assumes that the seconding force is the payroll operator, but the principles and practices relating to the responsibilities of the seconding force for tax and NICs matters would apply equally to the payroll operator if it were not the seconding force.**

**Whilst (1) - (4) above summarises the optimum practical position, CS units may, at their**

**discretion, choose to bear the tax liabilities of seconded officers. Should they opt to do so, it should be borne in mind that the tax which they pay on behalf of the seconded officers will be regarded as a further taxable benefit and could result in an additional NIC liability. The liability must therefore be accounted for on a grossed up basis. An explanation of the term “grossing up” (together with examples of the implications of grossing up) is contained in Annex 3 of this guide. There will also be in most cases an enhanced charge to National Insurance Class 1A based on the grossed up value.**

**A CS unit which chooses to bear the tax liabilities, in respect of some or all expenses and benefits, of its seconded officers must notify seconded officers that tax has been paid on their behalf. CS units should also notify PPU if they intend to take this course of action.**

**Such seconded officers will not be required to report details of any expenses or benefits upon which tax has been paid on their personal income tax returns and will not suffer any additional tax liabilities.**

*If a CS unit establishes local procedures regarding the payment of expenses to seconded officers, for example, the payment of an annual “inconvenience” allowance, it must notify all of the seconding forces from which it receives officers so that any such payments can be treated correctly for tax and NICs purposes.*

## **Dispensations**

- 1.13 The existing income tax legislation requires that the Inland Revenue must be notified of all expenses and benefits paid to or provided for employees, regardless of whether these will ultimately be taken into account in calculating the employee's income tax liability.**

**However, it is possible to obtain the agreement of the Inland Revenue that certain expenses or benefits do not give rise to a tax liability and where such an agreement (or “dispensation”) has been given, the CS unit need not take these into account when calculating the grossed up tax liabilities for seconded officers. The Inland Revenue will accept that NICs are not due on payments and benefits covered by a dispensation.**

**Expenses or benefits which are subject to a dispensation are identified in this guide. If CS units wish to identify other areas where they feel that a dispensation may be appropriate, they should contact PPU in the first instance.**

**Please note that a dispensation will not be issued in respect of any expense or benefit which is clearly a taxable item.**

**Also where expenses payments or benefits in kind are shown by a PAYE settlement agreement they do not have to be disclosed on the employers P11D return.**

## **2 General Advice**

- 2.1 Arrangements for the secondment of police officers to Central Service are made under section 97 of the Police Act 1996. The effects of section 97 are set out in Annex 1 which will normally be enclosed with letters of appointment.

Police officers seconded to Central Service cease to be members of a police force for the duration of their secondment for the purposes of the Police Regulations 2003 and the determinations thereunder and are no longer under the direction and control of the chief officer of their parent force. They are not on detached duty.

- 2.2.1 The Police Regulations 2003 and the determinations thereunder **do not** apply to them and their conditions of service are such as may be determined by the Home Office in consultation, where necessary, with the Treasury. In practice, conditions of service will seek to adhere as closely as possible to the provisions of the Police Regulations 2003 and the determinations thereunder. However, seconded officers should bear in mind that their conditions of service are a matter for the Home Office, rather than the chief officer of the seconding force or the Police Negotiating Board, to determine.

- 2.2.2 However section 97(3) of the Police Act 1996 does enable Central Service officers to be treated**

**as if they were members of their home police force for certain purposes.**

In particular, it should be noted that a member of a police force who is on or has completed a period of Central Service may be dealt with under the Police (Conduct) Regulations 1999 or the Police (Conduct)(Senior Officers) Regulations 1999 for anything done or omitted while he was engaged on Central Service as if that service has been service in his own police force. Annex 2 sets out how the 'Police unsatisfactory performance, complaints and misconduct procedures: guidance' relates to seconded officers.

- 2.4 Officers from Scottish forces, the Police Service of Northern Ireland or other forces, such as the British Transport Police, are not covered by section 97 and remain members of those forces. Nevertheless, whilst, their conditions of service are a matter for those forces to determine, in consultation with the CS unit, for practical purposes, the tax and NICs treatment of expenses and benefits paid to, or provided for, such officers will be similar to that of officers seconded from English or Welsh forces.
- 2.5 Officers seconded to Central Service retain membership of the relevant police staff associations and the associations are entitled to represent the interests of seconded officers. Any representations made by the staff associations should be carefully considered.

2.6 **For the purposes of the income tax and social security regulations only**, secondments to Central Service are regarded as “permanent transfers” if their duration is expected to exceed 24 months. Accordingly, if the secondment is expected to exceed 24 months, all expenses involved in travelling to and from the seconded officer’s normal place of work to the Central Service location (whether reimbursed or paid on the seconded officer’s behalf) are regarded by the Inland Revenue as taxable income. PAYE and, where appropriate NICs, will be deducted from all such expenses reimbursed to seconded officers. Where the travel costs are paid direct by the CS unit, the seconding force will be notified of the costs in order that details may be reported to the Inland Revenue so that the seconded officer may be assessed to income tax and NICs.

2.7 In relation to the tax implications of the reimbursement of travel costs, the “normal” or “permanent place of work” cannot simply be nominated; it will depend on the facts of the matter which will be ascertained on the basis of the answers to the following questions:

a) where are the majority of duties (over 40% of activity) performed?

b) does the officer have a place of work at which he or she attends or to which he or she reports and is allocated tasks on a

regular basis ? (This can include a defined geographic area).

c) is that place of work equipped with facilities with which he can work , e.g. a chair, a telephone, secretarial facilities, etc?

d) if the officer does not attend any one place of work regularly and travels widely to varying places, starting his journeys from home, can he or she be said to be “home-based” ? (It should be noted that “home-based” is not the same as “working from home”).

Note that where there are two locations where an officer performs 40% of his duties it is possible to have two permanent places of work. Home to office travelling to either of these will not usually be allowable, but travelling between the two work bases may be claimable.

Where there is any doubt as to an officer’s normal place of work, the matter should be discussed with the Inspector of Taxes. See also page 78, paragraph 28.20.

- 2.8 Where the method of travel is by rail or air and the travel arrangements have been made directly by, or through, the CS unit, that unit will be responsible for meeting the costs thereof and reporting details of the costs involved to the seconding force in order

that the appropriate report may be made to the Inland Revenue.

- 2.9 The Inland Revenue's interpretation of "permanent transfer" may have further tax and/or NIC's implications for seconded officers and these are referred to under the relevant heading later in this document.

### **3 Appointing Officers to Central Service Posts**

#### **Advertisements**

- 3.1 Advertisements for Central Service appointments are usually placed in “Police Review”. CS units may wish to consider the possibility of advertising in “Police” magazine where appropriate. There is no common format and it is for the CS unit concerned to decide on the nature and content of the advertisement. It is, however, essential that any conditions of service mentioned in the advertisement are up to date.
- 3.2 Where a CS unit has established an alternative and satisfactory method of advertising vacancies, that practice may continue. There is no compulsion to advertise in “Police Review”.
- 3.3 However, whatever medium is chosen, advertisements should always convey the unit’s active commitment to equality of opportunity policies, including, where appropriate, part-time working and job sharing.

#### **Appointments to ACPO rank**

- 3.4 Central Service appointments at ACPO rank, even on a temporary basis, require the Home Secretary’s approval. CS units should ensure that HMCIC’s assessment of the candidates has been obtained prior to interview. The Inspectorate needs at least 15 working days to prepare its assessments. CS

units should also note that promotion to ACPO rank may only be made by a police authority.

- 3.5 The CS unit will clearly need to agree with the successful applicant the term of the appointment. This is purely an administrative function and is quite separate from the statutory arrangements for fixed term appointments, which are for the officer and his or her police authority to determine.
- 3.6 If the term of the Central Service appointment exceeds at the outset (or is extended during the Central Service appointment), the term of the officer's fixed term appointment already agreed with the police authority, the Police Regulations 2003 and the determinations thereunder deem that the term of the fixed term appointment is one day longer than the duration of the Central Service appointment.
- 3.7 See section 14.5, page 38, for guidance on the pay of ACPO officers seconded to Central Service.

## **4 Business Appointment Rules (“BAR”)**

- 4.1 Home Office Notice 70/1994 explained what these rules required and advised that these rules should apply to all people working for the Home Office, including seconded police officers.
  
- 4.2 Officers seconded to Central Service will be covered by these rules during their period of secondment and officers’ attention should be drawn to the rules by the inclusion of a suitable paragraph in the letter of appointment. On return to force, officers will be covered by the normal conditions of service as set out in the Police Act 1996 and the Police Regulations 2003 and the determinations thereunder.

## 5 Template for Secondment Agreement

This document is designed to clearly set out the terms and conditions for all police officers seconded to organisations outside their main employing organisation (excluding deployment). There should be three signatories to such agreements: the individual officer being seconded, the seconding (home) organisation and the host/receiving organisation.

Letters of appointment should at least include all the information indicated below. It should originate from the host/receiving organisation and not the seconding/home organisation and should be addressed to the chief officer of the seconding/home force. Where appropriate, reference should be made to centrally agreed terms and conditions (such as relevant Police Regulations and Determinations). However, where local arrangements apply, please either specify these below or attach a copy of the relevant agreement.

In order to maintain best practice this form should be completed and supplied to the secondee in advance of their commencement of secondment (ideally 1 month prior).

Name of Officer	
Seconding (Home) organisation	
Host (Receiving) organisation	
Period of secondment	From.....to.....
Location of secondment (please state precise location of job and include details of any mobility requirements e.g. whether the officer is required to work at more than one	

location in an area, or anywhere in the UK, or in posts overseas)	
Job title and description (please include a full description of the duties involved)	
Hours of work (please include: terms and conditions for normal hours; arrangements for flexibility in working hours; arrangements for shift working or overtime where appropriate)	

***HR issues***

Line Manager (please include an organisation chart if available)	
Contact for HR queries	
Responsibility for HR issues, Personal Development Reviews, access to welfare schemes, bonus schemes etc. (please specify which organisation's PDR system will apply to the seconded officer and how performance will be assessed; which organisation's welfare, bonus schemes etc. will apply, and supply details)	
Arrangements for exchange of personnel information and files between seconding and host organisation	
Policies and collective agreements to	

<p>which the seconded officer must adhere (for example policies on business interests, working time agreements, required training/skills)</p>	
<p>Access to training and development, promotion and career development including who is responsible for training costs</p>	
<p>Arrangements for temporary promotion, substantive promotion and acting up in a higher rank (including whether service in any acting/temporary/substantive rank will be counted on return to home/seconding organisation, whether acting/temporary/substantive promotion will be retained in subsequent secondment or whether pension contributions will be made on the additional pay on acting/temporary or substantive rank. )</p>	
<p>Effect of acting/temporary /substantive promotion, achieved while on secondment, on return to home force including impact on retirement age</p>	
<p>Disciplinary arrangements and grievance procedures (including: any differences between the Seconding and Host organisations in determining what constitutes misconduct; what happens if a complaint arises or misconduct procedures become necessary; details of grievance and fairness at work procedure)</p>	
<p>Retirement arrangements</p>	

(including what happens to seconded officer's pension arrangements if he/she reaches retirement age while on secondment.)	
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***Pay and expenses***

Which organisation is responsible for the payroll for the officer?	
Which organisation is responsible for paying expenses claimed by the officer? (please supply details of claim process)	
Contact for pay queries	
Basic pay and details of pay progression arrangements (include the payscale if appropriate)	
Allowances/pay enhancements including access to bonus schemes, CRTP payments, SPPs etc. (include any eligibility conditions for allowances/enhancements and whether there is any pay protection if the eligibility criteria are no longer met)	
Reimbursement of expenses connected with secondment (for example replacement allowance, cost of living allowances, relocation costs, travel to home costs, contact with family. Include the amounts, any limits that apply and process for claiming these costs)	
Reimbursement of job-related expenses	

(for example travel, subsistence, overtime etc. Include rates and the process for submitting claims)	
If any additional tax liability arises from payment of expenses, is this reimbursed? (include any eligibility conditions and limits)	
Does the officer remain a member of the Seconding/Home organisation's pension scheme, and if not does he/she have access to the Host/Receiving organisation's pension scheme? (please provide details of eligibility, benefits, levels of contributions and portability)	

### ***Leave arrangements***

Annual leave entitlement arrangements (specify annual leave year period and carry over arrangements, any additional leave allowance, who approves etc.)	
Sick leave arrangements (please include details of sick pay entitlement, requirements for certification, absence management policy)	
Maternity/paternity/adoption leave arrangements (please include details of pay, length of	

leave entitlement etc.)	
Access to unpaid leave or career break scheme (please provide details of eligibility and the application process if such schemes are available)	

### ***Legal issues***

Who is responsible for compliance with Health and Safety legislation?	
What happens in case of injury, either to the seconded officer or any third party, while on duty?	
Who is the employer for legal issues? (who accepts liability and what happens in the case of vicarious liability exercised by Chief Officers in the home organisation?)	

### ***Return to force arrangements***

Notice period for terminating the secondment (include notice periods for both the seconded officer and the host organisation if different)	
What arrangements are in place for the seconded officer to keep in touch with the Seconding/Home organisation?	

What arrangements are in place for the seconded officer to return to the Seconding/Home organisation? (for example help with finding a suitable post, briefing on changes to the work area etc.)	
If the duties of the officer change, does a new secondment agreement need to be negotiated with the Seconding/Home organisation?	
If the officer is seconded to another force, which “standing orders” apply?	
Reimbursement of expenses connected with return from secondment to Seconding/Home organisation (for example relocation and travel to home costs. Include the amounts, any limits that apply and process for claiming these costs.)	

## 6 Financial Arrangements

*Please read this section in conjunction with the section headed “Important note for CS units” on page 8.*

**The following section sets out the respective areas of responsibility of seconding authorities, CS units and seconded officers in connection with the payment of salaries, allowances and expenses and the provision of benefits in kind**

**and the statutory reporting requirements for income tax and NICs purposes.**

**Please ensure that you are fully conversant with the contents of this section. The costs of any additional tax, NICs, interest or penalties to which seconding forces, CS units or individual seconded officers may become liable as a result of a failure to observe this guidance, will have to be met where they fall; ie, on the budget of the particular central service.**

- 6.1 The seconding force will continue to pay the salary and allowances of a seconded officer during the period of the secondment. The seconding force will usually be responsible for the administration of the payment of all expenses and additional allowances payable to officers seconded to Central Service. Where local payment is made by the CS unit, the seconding force must be informed of the details. All such costs will be reimbursed from Common Police Services' funds.
- 6.2 **The seconding force** will remain responsible for the operation of PAYE and NICs on all payments of salary and taxable allowances and any taxable expenses or additional allowances provided by the CS unit.
- 6.3 **The CS unit** must provide the seconding force with full details concerning the pay and allowances to which the seconded officer is entitled, together with

details of any benefits which it provides to him or her.

- 6.4 **The CS unit** is also responsible for forwarding expenses claims made by seconded officers to the seconding force; or, if the expenses are reimbursed by the Home Office, for submitting a statement of such payments to the parent police authority.
- 6.5 If the CS unit chooses to meet the tax liabilities of its seconded officers it will suffice to notify the seconding force of the fact so that the force does not attempt to apply tax to the payment of expenses or report information to the Inspector of Taxes.
- 6.6 Particular attention must be given to any changes in the seconded officer's entitlement as a result of an appointment to Central Service, for example, payment of London Weighting or changes in housing emoluments. **The CS unit** must ensure that the seconding force is notified of any subsequent increases in the seconded officer's emoluments, for example, London Weighting, of which the seconding force will not normally be aware.
- 6.7 The seconding force will usually claim reimbursement of the full costs of employing the seconded officer by means of invoices submitted quarterly in arrears. These costs will include gross pay, any NICs which the employer is liable to pay, and any expenses or allowances to which the seconded officer is entitled, irrespective of whether

the entitlement arises from the original employment with the seconding force or from the subsequent secondment to Central Service.

Recovery of pension contributions, either employees or employers, is inappropriate as pension costs are covered by Police Grant to police authorities on a pay-as-you-go-basis. Employers contributions are only notional and are paid only when the pension of the officer concerned becomes payable. Police salaries are paid net of employees pension contributions. Thus it is the net salary which falls to be reimbursed to the police authority when the pension of the officer concerned becomes payable. See Home Office Circular 18/1997.

- 6.8 Forces are likely to want to include in their charges an administrative charge, in effect, for managing the officer's payroll whilst he or she is not a member of the force. CS units will need to be aware of this and may wish to seek to negotiate a lower or nil administration charge with forces.
- 6.9 **The seconding force** is responsible for the completion and submission to the Inland Revenue of form P11D and P11D(b) reporting details of all expenses\* and benefits in kind\* paid to, or provided for, seconded officers whether or not these have been provided by the seconding force in the first instance or by the CS unit. The seconding force will also be responsible for the payment of NICs in respect of expenses and benefits in kind which are reported on the P11D. Similarly, the seconding

force is responsible for reporting details of all Essential and Casual Car User allowances to the Inland Revenue regardless of whether the mileage involved relates to business journeys carried out for the seconding force or for a CS unit.

\* By agreement with the Inland Revenue, certain expenses and benefits in kind will not give rise to a tax liability and it is not necessary to report them on Form P11D. Where this is the case, a note appears in the relevant section.

- 6.10 **The seconding force** is responsible for providing seconded officers with forms P60, reporting details of gross pay and tax and NICs paid in any tax year and with copies of their forms P11D, showing details of all expenses and benefits with which they have been provided.
- 6.11 **The CS unit** must ensure that full details of such expenses and benefits in kind which it pays to, or provides for, seconded officers are reported to the seconding force no later than **30 April** each year.
- 6.12 **The CS unit** must provide the seconding force with a specific contact to whom all correspondence in relation to seconded officers may be addressed.
- 6.13 **Seconded officers** are responsible for the correct and timely submission to the Inland Revenue of any income tax returns with which they may be issued by their Inspector of Taxes. It has been agreed with the Inland Revenue that certain expenses, allowances and benefits in kind do not give rise to

any tax liability and it is not necessary to report these. Such items are identified in the relevant section of this document. Subject to these exemptions, where an income tax return is issued, the seconded officer must declare details of all other expenses, allowances and benefits in kind paid or provided for his or her use, either by the seconding force or the CS unit.

- 6.14 As has been stated earlier in this document, the Inland Revenue regard all secondments which are expected to exceed 24 months in duration as “permanent transfers”. In their view therefore, many of the expenses paid to officers seconded to Central Service are treated as taxable income against which tax relief cannot be obtained. The seconding force is therefore required to deduct tax and/or NICs at source from seconded officers’ salaries. **Unless otherwise agreed, the tax deducted will be borne by the seconded officers and will not be repaid by either the CS units, seconding forces or the Home Office.**

## **7 Length of secondments**

- 7.1 Periods of secondments will normally last for a period of between two and five years, with provision being made for the secondment to be extended by mutual agreement or to be terminated by one month's notice on either side. Extension of secondments can only be made with the agreement of the parent force, which should be given good notice that an extension is being considered. It will be for CS units to determine their own tenure policies.
- 7.2 Letters of secondment must make provision for the secondment to be terminated without notice if the seconded officer has to be returned to the seconding force to face possible disciplinary proceedings in respect of alleged misconduct occurring prior to the appointment or whilst engaged on Central Service. Otherwise it may be terminated by one month's notice on either side or, in the case of ACPO officers, 3 month's notice on either side.
- 7.3 See also paragraphs 3.4 to 3.7 on page 16 concerning fixed term appointments for ACPO rank officers.

## **8 Release on Training Courses**

- 8.1 Seconded officers may be offered places on training courses which are intended to contribute to career development but which may have no bearing on Central Service duties. The decision as to whether or not seconded officers may be released from Central Service to attend such courses is for the CS unit management to take. They should have regard to the duration of the proposed course and the effects which the seconded officer's absence would have on the efficient performance of the Central Service work on which the seconded officer is engaged.
- 8.2 Generally speaking, it will be appropriate for the CS unit to bear the costs of a course which is directly relevant to the Central Service duties of the officer involved. However, in those cases where the seconded officer has personal training needs which are not directly related to the Central Service duties, but which should nevertheless be met, it might be appropriate for the CS unit to bear the pay costs with the force meeting the cost of training.
- 8.3 It has been agreed with the Inland Revenue that the costs involved in seconded officers attending training courses do not give rise to a taxable benefit and accordingly, the seconding force is not required to operate PAYE or NICs on any costs paid to, or on behalf of, seconded officers, attending training courses.

8.4 Similarly, seconded officers should not include details of any such costs in their income tax returns.

8.5 Such costs might typically include:

a) travelling expenses to and from the training centre or other training establishment (less the costs of the normal home to work journey);

b) accommodation costs, where the training course is not held at a police training centre;

c) the cost of meals where these are not provided by the training establishment;

d) the cost of any personal incidental expenses subject to a maximum of £5, or such lower figure as might be considered appropriate by the Police Negotiating Board (£4.20 from 1 January 2002), per night spent at the training establishment; and

e) any text books or materials required on the course.

## **9 Annual Appraisal**

- 9.1 While a police officer is seconded to Central Service, appropriate arrangements with the officer's home force must be made by the CS unit for regular performance appraisal, including an annual report.

## **10 Annual Leave**

- 10.1 Seconded officers to Central Service retain the annual leave entitlements which they would have had, had they remained with the seconding forces. These entitlements are set out in Table A.
- 10.2 Leave years run from the date set by the seconding force. Up to five day's annual leave may be anticipated or carried forward to the following leave year. Annual leave may be carried over from the seconding force to the CS or vice versa unit by mutual agreement between the two parties. Outstanding time off in lieu may **not** be carried forward from the seconding force to a Central Service appointment.

## **11 Maternity and Maternity Support Leave**

- 11.1 Officers seconded to Central Service are entitled to both maternity and maternity support leave and are deemed to have similar entitlements to members of police forces. These arrangements are set out in regulation 33 of the Police Regulations 2003 and the determination thereunder . The main provisions are:
- a) Officers receive 3 months' paid maternity leave out of a total maternity period of 15 months;
  - b) Officers who have served continuously for a period of not less than 63 weeks will qualify for paid maternity leave;
  - c) An officer who has commenced her maternity leave will not be entitled to sickness payments before her intended date of return to work;
  - d) Officers will be required to give notice of the date on which they intend to start their maternity leave and the date on which they intend to return to duty. They will also be allowed special leave to attend ante-natal clinics.
- 11.2 There is an entitlement to 5 days paid maternity support leave for an officer who is the child's father or the partner or the nominated carer of an expectant mother at or around the time of birth.
- 11.3 Paid adoption leave of 5 days shall be granted to officers who are adoptive parents, at or around the time of the adoption.

## **12 Sick leave and sick pay**

- 12.1 Police officers are entitled to self certified sick leave for the first 7 days (including rostered rest days) of any period of absence from duty due to illness or injury. Thereafter, periods of absence due to sickness must be covered by a doctor's certificate.
- 12.2 A member of a police force who is absent on sick leave, shall be entitled to full pay for six months in any one year period. Thereafter, the member becomes entitled to half pay for six months in any one year period. Similar arrangements apply to police officers seconded to Central Service. The head of the CS unit has similar powers to those of a chief officer to vary these arrangements. He or she may substitute full pay for half pay, or either half pay or full pay for no pay, and may extend the periods of paid sick leave.
- 12.3 The amounts of any sickness benefit or statutory sick pay to which an officer may be entitled will be deducted only from full pay. The CS unit must report all periods of sickness to each seconding force in order that the appropriate amount of sickness benefit or statutory sick pay may be deducted from pay.
- 12.4 The CS unit must record sickness absences of seconded officers in accordance with Home Office circular 90/1991.

## **13 Special leave**

- 13.1 Special leave may be requested from time to time for a variety of reasons including reserve forces' commitments, domestic reasons, etc. CS units will wish to consider such cases on their individual merits in the light of existing Home Office guidance, and with regard to the business needs of the unit.

## **14 Pay**

- 14.1 Officers seconded to Central Service are paid the salary for the rank at which the Central Service post is graded. Current salary scales are set out in Table B. Police pay is reviewed with effect from 1 September each year and CS units responsible for police officers on Central Service will receive copies of Home Office circulars dealing with increases in police pay.
- 14.2 Officers seconded in their substantive rank retain their original incremental dates and should receive pay increments in accordance with the pay scales at Table B. For officers appointed to a Central Service post which is a higher grade than their substantive rank, the date of appointment provides the incremental date.
- 14.3 The higher salaries payable to Inspectors, Chief Inspector and certain Superintendents in London, should be paid to seconded officers on Central Service who were members of the Metropolitan or City of London police forces prior to their secondment, regardless of the location of the CS unit. Seconded officers from provincial forces who join CS units in London should receive the difference between the provincial rate and the London rate of pay as either a pensionable enhancement to salary or as a non-pensionable allowance. It is for the seconded officer concerned to decide which option he or she would prefer and he or she should be advised on appointment to seek

advice from the seconding force as to which option would be most advantageous to him or her.

## **ACPO Officers**

- 14.5 Heads of CS units determine the pay of Central Service ACPO posts below the rank of chief constable. The Director General of the Police and Crime Reduction Group agrees the level of pay with the postholder for chief constable Central Service posts. Pay ranges are shown in Table C.
- 14.6 Pay should be determined in line with the following criteria:
- i) The rate of pay should fall within the appropriate national pay range for ACPO officers.
  - ii) Decisions on where in the range an officer should be paid should take into account:
    - a) the degree of difficulty and/or breadth of responsibility of the post;
    - b) the qualities and skills of the successful applicant/post holder; and
    - c) what the budget can afford.
  - iii) the structure of Central Service ACPO pay should continue to reflect the national pay structure, i.e. the regulatory provisions governing the management of pay should be applied administratively to Central Services.

## **15 Overtime**

- 15.1 Overtime is not usually paid to police officers seconded to Central Service. Compensation for working longer hours normally takes the form of a Central Service allowance.
- 15.2 The commuted overtime allowance paid to Central Service police drivers and Central Services allowances are liable both to PAYE and NICs.
- 15.3 The CS unit must notify the seconding force of any such allowances in order that these may be paid via the payroll, and tax and NICs applied in the normal way.

## **16 Central Service Allowances**

- 16.1 Central Service allowances may be paid as compensation for working long hours, domestic disruption, or in recognition of particular skills to the holders of certain Central Service posts. These rates are set out in Tables D and E.
- 16.2 Where it is felt that there is a case for increasing any particular allowance, the advice of PPU should be sought, so that the effects of the proposed increase on the other Central Service allowances can be determined.
- 16.3 All such allowances are liable to income tax and NICs in the same way as salaries. The CS unit must notify the seconding force of any changes in the types or rates of allowances payable.
- 16.4 The seconding CS unit must ensure that any such changes or payments of arrears of allowances are included in the seconded officer's gross pay for the purposes of operating PAYE and NICs.

## **17 Temporary Promotion**

- 17.1 The chief officer of police will decide whether an officer who has been successful in his or her application for a Central Service post in a higher rank should be given substantive or temporary promotion. In the case of seconded officers above the rank of Chief Superintendent, the usual procedures for the appointment of ACPO ranks should be followed and Ministerial approval sought.
- 17.2 Where substantive promotion is given, the whole of the salary for the Central Service post is pensionable pay. Where only temporary promotion is given however, the difference between the pay for the seconded officer's substantive rank and the pay for the Central Service post may be treated as either a pensionable enhancement to his or her salary (that is, it is included in his total pensionable pay) or as a non-pensionable allowance. The seconded officer must decide, having taken advice from the seconding force, as to which option will be most advantageous in his or her particular circumstances.
- 17.3 The seconded officer must notify the seconding force as to his or her decision so that it can make the appropriate payroll adjustments.
- 17.4 A seconded officer who is temporarily required to perform the duties of a more senior rank will be paid a temporary increase in salary. For seconded officers in the rank of Superintendent or above, this

is payable at the lowest rate of pay for the higher rank provided that the temporary duties are performed for minimum continuous period of more than seven days. The higher salary is payable from the eighth day of performing the duties of the higher rank.

- 17.5 A seconded officer below the rank of Superintendent will be paid at the lowest rate of pay to which he or she would be entitled on promotion. The higher rate of pay is payable for every complete day after 14 complete days have been worked at the higher rank in one year. However, unlike such payments made to Superintendent ranks and above, the days need not be continuous.
- 17.6 The CS unit must ensure that the seconding force is notified of any changes to the salaries of seconded officers who receive a temporary increase in their salaries. Similarly, the CS unit must notify the appropriate seconding force when the temporary salary increase ceases.

## **18 London Weighting**

- 18.1 London weighting is payable as pensionable pay to all Central Service officers seconded from the Metropolitan or City of London police forces, regardless of the location of their CS unit.
- 18.2 Officers from provincial forces seconded to Central Service in London will receive London weighting as a non-pensionable allowance.
- 18.3 London weighting, with effect from 1 July 2004, is £1,938.
- 18.4 The CS unit must ensure that the seconding force is notified of any variation in the rate of London weighting so that the necessary adjustments can be made to the gross pay of officers seconded to Central Service.

## **19 London allowance**

- 19.1 London allowance is payable as a non-pensionable allowance to all Central Service officers seconded from the Metropolitan or City of London police forces irrespective of the location of their CS unit.
- 19.2 This allowance is not payable **under any circumstances** to officers seconded to Central Service from provincial police forces.
- 19.3 The current rate of London allowance is £4,338 for an officer appointed to force on or after 1

September 1994, and not entitled to housing allowance. For an officer entitled to housing emoluments the current rate of London allowance is £1,011.

**20 South East allowance**

**20.1** South East allowance is payable as a non-pensionable allowance to Central Service officers seconded from Essex, Hertfordshire, Kent, Surrey, Thames Valley, Bedfordshire, Hampshire and Sussex police forces who received the allowance prior to the period of secondment, irrespective of the location of their CS unit.

**20.2** South East allowance is payable to officers from the above mentioned forces who were appointed after 1 September 1994 and are not in receipt of housing allowance.

**20.3** Qualifying officers in Essex, Hertfordshire, Kent, Surrey and Thames Valley receive £2,000 a year, while qualifying officers in Bedfordshire, Hampshire and Sussex receive an additional £1,000 a year.

## **21 Housing Emoluments, Accommodation and Removal**

- 21.1 Officers who joined the police service prior to 1 September 1994 will, if they are not provided with rent-free accommodation by their force, receive a housing emolument. These officers retain their entitlement to receive a housing emolument whilst they are on Central Service, and the cost of this will be recharged by the police authority to the Central Service unit during the period of secondment.
- 21.2 Officers who joined the police service after 31 August 1994 are not paid a housing emolument.
- 21.3 Officers on Central Service, where it is not reasonable or practical for them to commute from their home, and where accommodation is not provided by the CS unit, may:
- a) be paid a fixed allowance of £2,500 per annum to enable him or her to make their own accommodation arrangements;
  - b) be reimbursed the actual accommodation charges, agreed in advance between the officer and the CS unit, on proof of payment; or
  - c) in exceptional circumstances (i.e. where commuting, renting or the provision of accommodation is not practical or reasonable), agree with the force and the CS unit, to relocate and

purchase a property nearer to the Central Service location.

- 21.4 The seconding force is responsible for applying PAYE and NICs to housing and rent allowances and, if relevant, for paying the compensatory grant. If the secondment is expected to exceed 24 months, PAYE and NIC are also due on the reimbursement of actual accommodation charges.

### **Accommodation**

- 21.5 Accommodation provided by employers to their employees is normally regarded as a benefit in kind upon which a tax and NICs liability will arise. However, the Inland Revenue has confirmed that seconded police officers will be regarded as “representative occupiers” for the purposes of the income tax regulations and, accordingly, income tax and NICs are not chargeable.
- 21.6 CS units need not notify the seconding force of the provision of any accommodation although it should keep adequate records to enable information to be provided should it be required.
- 21.7 Similarly seconding forces should not report details of accommodation provided to seconded officers on forms P11D and seconded officers should not include details of any accommodation provided for them on their own income tax returns.

- 21.8 Any other expenses associated with provided accommodation which may be reimbursed to, or paid on behalf of, employees, are normally regarded as taxable benefits and potentially liable to tax and National Insurance. For example, electricity and gas bills, telephone bills and the provision of furniture. But, in the case of police officers in police forces, the Inland Revenue allows a dispensation from liability to tax on these costs.
- 21.9 Although the costs of electricity, gas etc. will not, under normal circumstances, be paid on behalf of seconded officers where this occurs, the CS unit should keep adequate records to enable information to be provided to the Inland Revenue if subsequently required.
- 21.10 It is possible that seconded officers who are provided with accommodation at a Police Training Centre and other similar Central Service establishments may receive the benefit of free heating and lighting. In such circumstances, it would be extremely difficult to attempt to apportion the costs relative to each officer and it has been agreed with the Inspector of Taxes that these costs may be disregarded for tax and NICs purposes.
- 21.11 Where accommodation is provided by the MPS, it is rented on a fully inclusive basis. CS units should ensure that sufficient information is retained to enable the value of such benefits to be reported to the Inland Revenue should this become necessary.

- 21.12 Where furniture is provided to an employee, a liability to tax and NICs arises based on the annual value of the furniture. “Annual value” is defined as 20% of the value of the furniture at the time it was first made available for the use of an employee. Such provision for police officers is exempted from a tax liability by virtue of the concession referred to earlier.
- 21.13 Neither seconded officers, nor seconding forces need take any action in respect of reporting accommodation or related services provided to officers. But CS units should ensure that they are in a position to be able to provide details of such matters, including any furniture which is provided to seconded officers, should this subsequently be required.

## Removal costs

21.14 The accommodation options at a) and b) of paragraph 20.3 envisage that payment of removal costs would be included in the overall costs of either option. Where option c) applies and, exceptionally in other circumstances, removal costs should be paid as follows and in addition to the provisions of options a) and b):

a) the reasonable costs of the removal upon presentation of receipts or invoices. The seconded officer is required to provide three estimates from removal firms and the cheapest estimate should normally be accepted.

b) where the seconded officer owns his or her own home, the costs of expenses (for instance, estate agents' fees, legal fees etc.) incurred in arranging the sale, subject to production of receipts or invoices. Interest on bridging loans will not be reimbursed.

c) any reasonable costs incurred in acquiring a new property, for example, legal and surveyors' fees, subject to production of receipts and invoices. (However, it should be noted that, if the seconded officer did not previously own his or her own home, the CS unit should be satisfied that suitable quarters were not available at the Central Service establishment. An appointment to Central Service may not be used to improve the seconded officer's

standard of accommodation). If it is felt that the seconded officer could have acquired a new home of suitable standard at a more reasonable cost, the scale of expenses reimbursed may be reduced accordingly.

- 21.15 Expenses and benefits up to a maximum sum of £8,000 may be reimbursed without giving rise to a tax or NICs liability. Where the costs of removal exceed this figure tax and NICs will be due on the amount by which the total exceeds £8000.
- 21.16 If the seconded officer moves house but, because of circumstances beyond his or her control, he or she is required to continue paying mortgage interest, rent or rates on the old property, he or she is entitled to receive reimbursement of these costs for the first 26 weeks following the move.
- 21.17 Such costs would normally give rise to a tax and NICs liability, however the Inspector of Taxes has confirmed that no such liability arises, to the extent that they, together with the other costs of the relocation, remain within the overall £8,000 limit.
- 21.18 Such costs can continue to be reimbursed (subject to tax and NICs as appropriate) at the discretion of the CS unit, provided that the seconded officer has taken all reasonable steps to dispose of the former home.
- 21.19 The CS unit must advise the seconding force of the amounts of such allowances payable to seconded

officers on relocation in order that these may be considered for P11D reporting purposes.

- 21.20 The seconding force must ensure that, when notified of such amounts, they are aggregated together with all other relocation expenses and reported to the Inspector of Taxes on P11D where appropriate.
- 21.21 In addition to the costs of removal, the CS unit may reimburse associated expenditure provided it is necessary, reasonable and backed by receipts.
- 21.22 Finally, it should be noted that the income tax legislation requires that the relocation expenses must be incurred within 12 months following the end of the tax year within which the relocation took place, if the expenses are to be allowed for tax purposes.

## 22 **Food and Accommodation Reimbursals**

- 22.1 Officers will be reimbursed expenditure incurred in the course of duty provided it is:
- a) necessary;
  - b) reasonable;
  - c) additional to what the officer would otherwise have incurred; and ]
  - d) backed by a receipt**
- 22.2 The above expenses will be paid without deduction of income tax or National Insurance Contributions (“NICs”), **subject to the appropriate qualifying conditions being met, which are set out in the following paragraphs.**
- 22.3 Food expenses will either be taxed at source or paid gross as appropriate. In the latter instance, they need not be reported on personal income tax returns. Accommodation expenses should not be reported on personal income tax returns.
- 22.4 The Inland Revenue will normally insist that an employee must be at least 5 miles away from his or her normal place of employment for a minimum period of 5 hours if food expenses are to be received free of tax and NICs. However, the Inspector of Taxes has confirmed that a seconded officer can receive these expenses free of tax, irrespective of the distance or period of absence,

**provided that he or she is away from the normal place of work.**

- 22.5 Seconded officers are required to state on their expenses claim:
- a) the period of extra duty carried out; and
  - b) details of the place at which the extra duties were carried out.
- 22.6 The CS unit must ensure that expenses claims submitted to the seconding force for payment contain sufficient information to enable the payroll section to determine whether the payment is to be made tax and NICs free or subject to deductions.
- 22.7 The payroll sections of seconding forces must satisfy themselves that expenses claims contain adequate information to enable food expenses to be paid gross. Where a claim does not contain satisfactory information to enable the payroll section to judge whether or not a claim may be paid gross, PAYE and NICs should be deducted in the normal way.

### **Accommodation Expenses**

- 22.8 Accommodation expenses will be paid without deduction of PAYE or NICs.
- 22.9 Claims should, in the first instance be submitted to the CS unit or appropriate local manager using

Home Office forms ACC1 or similar. The CS unit will forward the claim to the seconding force for payment

- 22.10 Seconding forces should ensure that all such costs relating to expenses incurred by officers seconded Central Service are recharged to the appropriate CS unit in the normal way.

## 23 Motor Vehicle Allowances

- 23.1 Police officers frequently use their private motor vehicles in the performance of their **official duties**. There are three options for the CS unit dealing with the financial implications of this:
- i) payment of mileage allowance at the civil service public transport rate;
  - ii) designate the officer as an Essential Car User (“ECU”) where the CS unit considers that it is essential for the officer to have a vehicle; or
  - iii) designate the officer as a Casual Car User (“CCU”) where it is considered desirable (but not essential) that the seconded officer has a vehicle at his or her disposal at all times.
- 23.2 The appropriate ECU or CCU rates of motor mileage allowance (together with a lump sum paid monthly to ECUs) will be paid accordingly. Seconded officers whose vehicles have an engine capacity of greater than 1,450cc should be paid at the maximum mileage rate shown in Table G. A lump sum allowance, where payable, will be paid via the payroll, without deduction of income tax, but subject to NICs.
- 23.3 The decision whether, in the light of a seconded officer’s Central Service duties, he or she should be regarded as an ECU or a CCU will be taken by the CS unit. The fact that a seconded officer may have

been regarded as an ECU or a CCU by his or her seconding force prior to taking up a Central Service appointment is not, of itself, a valid reason for the seconded officer to retain that status at the new location.

- 23.4 The CS unit must ensure that the seconding force is notified of the proposed status of a seconded officer for the purposes of making an annual return of the seconded officer's mileage to the Inland Revenue.
- 23.5 The seconding force must ensure that its annual return of expenses and mileage in respect of ECUs and CCUs contains details of those officers who have been seconded to Central Service.
- 23.6 Seconded officers should be aware that they may be liable to income tax and NICs on any profit element received by them in connection with allowances which they receive as ECUs and CCUs, even where the journeys involved relate to official business. From April 2002 a statutory exemption replaces the current administrative authorised mileage rates. The new approved mileage allowance payment (AMAP) can be paid to employees free of tax and National Insurance contributions (NICs). Tax and NICs will be due on any payments over the AMAP rate.

Employers paying up to the approved rates will no longer need (or be able) to apply for a dispensation. Records kept need be sufficient only to prove the

number of business miles reimbursed and that they do relate to business journeys.

- 23.7 It may also be necessary for those seconded officers to report details of the expenses which they have received on their personal income tax returns.
- 23.8 Seconding forces should be aware of the possibility that they may receive claims for expenses from seconded officers in respect of public transport rates of mileage and should make arrangements to pay these accordingly.
- 23.9 Seconding forces should ensure that all such costs are recharged to the appropriate CS unit in the normal way.
- 23.10 The level of public transport rates of mileage is such that it is unlikely to give rise to any profit upon which income tax or NICs are chargeable. However officers need to be aware that if their mileage expenses, including the ECU allowance, exceed the AMAP(Table G) they may be liable to Tax and NICs.
- 23.11 Seconding forces should note that there is no requirement to report details of public transport mileage allowances to the Inspector of Taxes unless the amount received exceeds the AMAP rate. Seconded officers should note that they do not need to include details of such expenses on the personal income tax returns which they may be required to complete but it may be in their interests to do so.

- 23.12 The cost of travelling expenses which are incurred by a seconded officer returning to the seconding force on force business, rather than for Central Service purposes, will be borne by the seconding force concerned and not by the CS unit. The rate will be determined by the force. However, where a seconded officer who is designated either an ECU or CCU is paid such travelling expenses at either ECU or CCU rates, the seconding force must ensure that these details are contained in the annual return which it is required to submit to the Inland Revenue.
- 23.13 Seconded officers submitting claims for travelling expenses must ensure that the claim is submitted, in the first instance, direct to the CS unit using form ACC1 or similar.

## **24 Weekend or other home to work travel**

24.1 Officers seconded to Central Service who have not relocated are entitled to claim reimbursement of the costs of their return travel between the CS unit and home at weekends.

24.2 Reimbursement will be made as follows:

a) **Rail travel** - up to the cost of the standard return rail fare between the nearest British Rail stations. Officers of the rank of superintendent and above may travel first-class.

b) **Air travel** - up to the cost of the standard return air fare between the nearest airports to the Central Service unit and the home area.

c) **Officers using their own vehicles** - at the civil service public transport rate of mileage allowance, irrespective of whether or not officers are designated as ECUs or CCUs for the purposes of official journeys.

Claims for such costs must be made, using Home Office form ACC1 or similar to the CS unit. Payment will be made by the seconding force. The costs will be reimbursed by the seconding force after deduction of income tax and NICs and will not be included in the CCU or ECU end of year mileage return.

- 24.3 Seconded officers should note that if their period of secondment is expected to exceed 24 months such reimbursements must be subject to deduction of income tax and the payment of NICs.
- 24.4 CS units must ensure that, where the 24 month rule applies, claims for the costs of travel by rail or air between home and the CS location are clearly identified as taxable and NICable expenses prior to submission of the expense claim to the seconding force for payment.
- 24.5 Seconding forces must ensure that, where the 24 month rule applies, any claims in respect of travel to and from the home area are payrolled for both tax and NICs purposes . The full costs to the seconding force, that is to say, the gross cost plus any NICs which the employer is liable to pay are recharged to the CS unit in the normal way.

### **Definitions of “business” and “private” journeys**

- 24.6 For the avoidance of doubt, seconding forces, CS units and seconded officers should be fully aware of the distinction between business and private journeys. Any journey an officer is obliged to incur travelling “in the performance of his or her duties” or travelling to and from a place they have to attend in the performance of their duties - as long as the journey is not ordinary commuting or private travel will be regarded as a business journey. A journey which is not made “in the performance of the duties” or is considered as ordinary commuting will

be regarded as a private journey and thus, if the costs of the journey are reimbursed to the officer or paid on his or her behalf, will give rise to a tax and NIC liability.

- 24.7 By way of example, an officer has been seconded to a CS unit in Central London from a force in East Anglia. During the week, he or she occupies accommodation in London and returns to his or her East Anglian home at weekends.
- 24.8 The costs of travelling between East Anglia and the temporary accommodation in London are not incurred “in the performance of the duty” - rather the journey is intended to put the officer “in a position to perform those duties”. Consequently any travelling expenses paid to, or met on behalf of the officer, in respect of such a journey will be subject to tax and NICs.
- 24.9 However, if once the officer has arrived at the CS unit in London, he or she is required to make a business journey to, say Bristol, such a journey will be travel “in the performance of the duty” and will be allowed for tax and NICs purposes.
- 24.10 See also section 30: “Season Tickets”.

## **Excess Travel costs**

- 24.11 In the event that an officer seconded to Central Service is either required to work at a Central Service location other than that to which he was originally seconded **or** the Central Service unit itself physically relocates, the officer will be permitted to reclaim the additional costs of travelling to the new location.
- 24.12 For the purposes of determining the amount which may be claimed, “additional costs” are defined as the difference between the costs which the officer would have had to pay in order to travel from his home ( or temporary home) to the original Central Service unit location and the costs which he is required to incur in travelling to the new Central Service location.
- 24.13 Where the officers new location is considered as a permanent workplace such expenses will be subject to both tax and NICs.

## **25 Reimbursement of medical charges**

- 25.2 Seconded officers may only claim reimbursement of the costs of NHS prescriptions, drugs, medicines, appliances or dental treatment where the treatment required resulted directly from an injury or illness sustained or contracted in the course of their Central Service duties.
- 25.2 Seconded officers must submit such claims to their CS unit in the first instance. The CS unit will forward the claim to the seconding force for reimbursement as a tax and NIC free expense.
- 25.3 Seconding forces should ensure that such costs are recharged to the CS unit in the normal way.
- 25.4 Furthermore, seconding forces should note it has been agreed with the Inland Revenue that such expenses need not be reported on forms P11D.
- 25.5 Seconded officers need not report such information on their personal income tax returns.

## **Approved pattern spectacles**

- 25.6 Seconded officers who are required to wear spectacles on duty may be provided with approved pattern spectacles at no charge, by the seconding force. However, details of the provision will be reported on form P11D at the end of the tax year

and the seconded officer may be assessed to income tax and NICs on the value of this benefit.

- 25.7 Seconding forces must ensure that details of the cost of providing such spectacles must be included in the P11D return which they submit in respect of each seconded officer. They should also ensure that such costs are recharged to the Central Service unit in the normal way.
- 25.8 Where, alternatively, the seconded officer purchases his or her own approved pattern spectacles, the officer may submit a claim for reimbursement, via the CS unit, to the seconding force. The seconding force will then reimburse the expenses to the seconded officer, less tax and NICs, via the payroll.
- 25.9 The seconding force must ensure that claims for reimbursement of the costs of spectacles are paid as taxable and NICable expenses via the payroll.
- 25.10 A seconded officer who chooses to wear contact lenses rather than spectacles may submit a claim for the cost of the lenses up to the cost of obtaining approved pattern spectacles. Reimbursement of the cost or part thereof, will be made subject to tax and NICs by the seconding force.

## **Note**

The procedures for dealing with the provision of police pattern spectacles may be the subject of local arrangements. Seconding forces should continue to apply any such arrangements subject to these not giving rise to any potential additional exposure to tax, NICs or penalties to either the seconding force, CS units or seconded officers.

### **Eye tests for VDU users**

- 25.11 Seconded staff who regularly use visual display units (“VDUs”) will be covered by the arrangements set out in Home Office Notices 93/1990 and 195/1992, whereby those who meet the criteria will be reimbursed the charge for carrying out the eye test.

## **27 Telephone charges**

- 26.1 Whether, and if so, to what extent, an officer is paid a telephone allowance, is for individual CS units to decide. The fact that a seconded officer may have received a telephone allowance or other contribution towards such costs from the seconding force prior to being seconded to Central Service is not a sufficient reason for continuing to pay such expenses during the secondment to Central Service.
- 26.2 It should be noted that the Inland Revenue takes the following views for tax and NICs purposes:

### **a) Telephone rentals**

These are regarded as the personal responsibility of the employee, (where the employee is the “subscriber”). Accordingly, if the rental, or any part of it, is reimbursed to the employee, by his or her employer, it should be treated as income on which tax and NICs are payable.

Alternatively, where the employer contracts with BT for the provision of a telephone, the amount of the rental will be treated as a benefit which will be reported on forms P11D and upon which the employee will be assessed to tax. Class 1A NICs are payable in this situation.

It should be noted that it is not possible to apportion the amount of the rental element of a telephone bill between “business” use and “private” use. The

whole of the rental will therefore be taxed and subject to NICs, unless it is agreed with the Inland Revenue that this is a second line for exclusive dedicated business use.

**b) Telephone calls**

Only those calls which can be identified as business calls may be reimbursed free of tax and NICs. The Inland Revenue will usually require that calls for which reimbursement is sought should be identified by, for example, the keeping of a log of business calls.

26.3 It is for the CS unit to decide whether, in the light of the seconded officer's duties, any contribution should be made towards his or her telephone costs. The criterion to be used is the extent to which the seconded officer may be required to use his or her home telephone for official calls.

26.4 Where it is considered that a contribution towards business calls is appropriate, the following policy will be applied:

a) Seconded officers who are likely to make only occasional official calls from home will be reimbursed the actual costs of those calls. These should be identified by keeping a log of the calls and claiming only the costs (plus VAT) of those calls. The log must be retained for inspection by the CS unit. Claims must be submitted, in the first instance, to the CS unit who will forward it to the

seconding force. Payment of the amount claimed will be made by the seconding force, free of tax and NICs.

It should be noted that it is not necessary to submit the log with each claim but CS units are encouraged to request sight of the log on an occasional basis so as to ensure that procedures are being complied with.

b) Seconded officers who are likely to make official calls from home on a more regular basis may receive a telephone allowance of £38 per year (pro rated where the officer has not been seconded to Central Service for a full year).

This allowance will be paid quarterly by the seconding force and will be subject to deduction of both tax and NICs via the payroll. Where however, the seconded officer is able to demonstrate (by means of a log of his or her official calls) the extent of the allowance which relates to official calls, the seconding force may pay that part of the allowance without deduction of tax or NICs. Seconded officers should therefore ensure that they submit a log of their official calls to the seconding force, each quarter.

Where it appears that a seconded officer's expenditure is likely to exceed £38 per annum, he or she will be reimbursed the whole of the costs on production of a log to substantiate the extent of his or her business usage. These costs will be

reimbursed by the seconding force without deduction of tax or NICs.

- 26.5 The costs of installing a telephone will only be paid to a seconded officer where he or she is required to have a telephone for official purposes and he or she did not previously have a telephone installed whilst at the seconding force. The costs will be reimbursed free of tax and NICs by the seconding force if the sole purpose of providing the telephone is to enable the officer to perform his or her duties and any use for private purposes is insignificant.

## **27 Use of official cars**

- 27.1 Police officers seconded to Central Service may be provided with the use of a car. The terms under which such cars are provided will vary from unit to unit but the following points should be noted.

### **Car provided for both business and private purposes**

- 27.2 A seconded officer may be provided with a car which may be used for both business and private purposes. Any specific conditions relating to the use of the vehicle overseas or limits on the private mileage which may be driven annually will be notified to the seconded officer by his or her CS unit.
- 27.3 The CS unit must ensure that written notification of the following information is provided to the seconding force as soon as the vehicle is issued to the seconded officer:
- a) Full name of seconded officer;
  - b) National Insurance number;
  - c) Rank;
  - d) Type of vehicle;
  - e) Engine capacity;
  - f) Registration number;
  - g) List price of the vehicle (this is the list price published by the manufacturer **NOT** the

- price actually paid for it and must include VAT, car tax and delivery charges)
- h) Cost of any additional accessories provided, i.e. stereo, tow bar, sun roof etc. (except where the individual cost of the items is less than £100);
  - i) Date the vehicle was first supplied to the seconded officer;
  - j) Date of first registration of the vehicle.
  - k) Approved CO<sup>2</sup> Emission Figure , this can be found on the V5 registration document

Any permanent cessation of use of the car must be notified to the seconding force.

Any change of car (giving the details at (a) to (k) above) must be notified to the seconding force.

The seconding force must also be notified if the vehicle is unavailable to the seconded officer for 30 or more consecutive days (say because of major accident damage or breakdown).

27.4 The seconding force must:

- a) complete form P46(Car) in respect of each seconded officer to whom a car is provided for private use and submit it to the Inspector of Taxes as soon as notification is received from the CS unit;

(The form P46(Car) should provide details of any amounts which the officer is required to contribute as a condition of the vehicle being made available for his or her private use.)

b) include details of the car (together with any changes or periods of unavailability in excess of 30 days) on form P11D (or substitute).

27.5 The seconded officer will be liable to income tax on the benefit of a car provided to him or her for private use. This tax will be collected from the seconded officer's salary each month by means of an adjustment to the income tax coding. There will also be Class 1A NICs (employer only) due.

Tax is charged at the seconded officer's highest tax rate on a percentage between 15% and 35% of the list price of the car, less the amount of any contribution which the officer is required to make, as a condition of the car being made available for his or her private use. (The price actually paid by the employer is not relevant for tax purposes.)

Seconded officers must ensure that they report details of any car provided to them on their personal income tax returns.

## **Vehicles provided for official use only**

- 27.6 The Inland Revenue has agreed that no tax liability arises where seconded officers are provided with the use of a car for business purposes only. CS units should ensure that seconded officers are aware that cars are provided on this basis and that no private use (including journeys to and from the seconded officer's home to the normal place of work) is made of the vehicle.
- 27.7 Similarly, seconded officers must be made aware that vehicles provided for official use may not be retained by them whilst they are off duty, on leave or at weekends.

### **Pooled cars**

- 27.8 The Inland Revenue has also agreed that no taxable benefit will arise where a seconded officer is provided with the use of a car for official purposes from a car pool. However, the following points should be noted:
- a) Wherever possible, the vehicle must be collected from and returned to the car pool at the beginning and end of each day.
  - b) The vehicle should not normally be taken to the seconded officer's home at the end of the day. Exceptionally, where it is necessary to start a business journey early

the following day or the business journey ends too late to return the vehicle to the car pool, the vehicle may be kept overnight at the seconded officer's home. However, it must be returned to the car pool at the earliest possible opportunity the following day. The vehicle may not be used for any private purposes whilst retained at the seconded officer's home.

c) A pooled car should not be used by any one seconded officer to the exclusion of others.

27.9 It should be noted that any breach of these rules may render the seconded officer liable to an income tax charge as described at section 28.5 above.

27.10 Details of all business journeys made in cars from the car pool must be recorded in the log book contained in each vehicle.

## **Fuel**

27.11 Fuel for private motoring will not be provided. Claims for reimbursement of business mileage costs must contain full details of each journey, that is to say, starting and finishing points, place(s) visited and purpose of journeys and total business mileage driven each day. If the information shown on expenses claims is not sufficiently detailed, seconded officers may become liable to an income

tax Scale Charge since the Inland Revenue may assume that the journey(s) relate to private mileage. If a tax charge does arise Class 1A NICs (employer only) will also be due.

- 27.12 Seconded officers need not report details of any reimbursed business mileage expenses on their income tax returns. It should be borne in mind that journeys between home and the normal place of duty do not qualify as business mileage. Similarly return journeys to the home area do not qualify as business mileage. Seconded officers who claim any expenses in respect of such journeys may become liable to the income tax Scale Charge referred to above.

### **Agency Fuel Cards**

- 27.13 Seconded officers may be provided with Agency Fuel Cards to enable them to refuel official vehicles. Such cards may only be used to purchase fuel for official business journeys - they may not be used in connection with the purchase of fuel for a return visit to a seconded officer's home.
- 27.14 Provided that this instruction is complied with, no tax or NICs liability or benefits reporting requirement will arise in connection with the provision of such a card.

## **Provision of driver**

27.15 Seconded officers may, occasionally, be provided with the services of a driver for either an official car or a pooled car. Provided that the car is not used for any private purpose (including journeys between the officer's home and normal workplace), no tax or NICs liability will arise to the seconded officer in connection with the provision of the driver.

## **Officers based at home**

27.16 Officers may, occasionally, be required to be based at home. Such officers will not have an office at which they normally work or to which they are required to report on a regular basis. They may, however, be notionally assigned to a regional office for such purposes as establishing an entitlement to claim subsistence and the collection of mail.

27.17 Such officers will usually be provided with a car for use by them in the performance of their duties and such cars may either be retained overnight at the officer's home or parked at a convenient secure location - for example, a police station. However, they may not make any private use of such vehicles.

27.18 The Inspector of Taxes has agreed that the cars provided to such officers will not be regarded as "being available to them for private use" and will not give rise to a tax or NICs.

27.19 Accordingly, CS units which provide cars to officers in such circumstances should not notify the seconding force of the provision of a vehicle. Seconded officers themselves should not report details of the provision of a car for such purposes on any personal income tax return which they may receive.

### **“Normal Place of Duty”**

27.20 Determining a seconded officer’s normal place of duty can be difficult.

27.21 “The normal place of duty” cannot be assumed - that is to say, an officer cannot simply be “deemed” to perform his or her duties at a particular location because it is administratively convenient to do so. Accordingly, CS units will need to consider a number of factors in relation to each officer, for example:

- a) Where are the majority, i.e. 40% of the officer’s duties performed?
- b) Does the officer have a place of work at which he or she attends or to which he or she reports on a regular basis?
- c) Is that place of work equipped with facilities with which he or she can work, for example, a chair, a desk, a telephone, secretarial facilities etc.

d) If he or she does not attend any one place of work regularly and travels widely to varying places, starting his or her journeys from home, can the officer be said to be “home-based”? It should be noted that “home-based” is not the same as “working from home”. (The criteria which need to be met in order to qualify an officer as a home-worker are extremely demanding and it is unlikely that this description would apply to a seconded officer).

27.22 Where a CS unit encounters any difficulty in establishing the normal place of duty of any of its officers, it should, in the first instance, contact the Inspector of Taxes for advice.

## 28 Use of assets owned by the CS unit

- 28.1 Seconded officers will occasionally be provided with the use of assets by the CS unit, for example, mobile telephones, laptop computers and so on. Assets of this type, particularly where they are of high value, can attract a liability for tax and NICs if the seconded officer makes any private use of the asset.

### Mobile phones

- 28.2 The specific income tax legislation which existed to impose a liability to tax in respect of mobile phones, provided by the employer, and used privately by employees, ceased to apply from 6<sup>th</sup> April 1999. There is no longer an annual value of the benefit deemed chargeable to tax. The intrinsic provision of a mobile phone is now tax and NICs free. The exemption covers the telephone itself, any line rental and the cost of private calls paid for by the employer. There may still be a charge to tax and NICs if the employer reimburses the officer for calls made on his own mobile phone or if the officer can return the mobile phone in return for a higher cash wage or if the employer provides a voucher for a mobile phone or for calls.
- 28.3 Seconded officers do not need to include details of an employer provided mobile phone on their own personal income tax returns, **but do need to include the details of the provision of vouchers**

### **for use on their own private mobile phone.**

- 28.4 Provided the foregoing apply, no taxable benefit, and thus no reporting obligation, arises in respect of mobile phones provided by the employer.

### **Use of Other Assets**

- 28.5 It should be noted that “annual value” in this context is deemed to be 20% of the cost to the employer of providing other assets to be used in conjunction with a mobile phone or fixed line phone e.g. modem, fax and laptop (subject to any dispensations).

### **Laptop computers etc.**

- 28.6 In general, such equipment will only be provided to a seconded officer where an operational requirement arises. Nevertheless, since such items can be used by employees for private purposes, a potential tax and NICs liability arises under the “use of assets” legislation.
- 28.7 The basis of such liability will be by reference to the “annual value” of the equipment, that is to say, 20% of its value when it was first provided. However since 6 April 1999 the first £500 of any taxable benefit is exempt from income tax and NICs and only the excess over that amount must be reported on form P11D. For instance, if £3000 worth of computer equipment is provided to an officer by his employer the annual value at 20% is

£600 but only £100 need to be reported on form P11D.

- 28.8 Seconded officers must be instructed that any private use of the equipment exceeding £2500 in value may render them liable to an additional tax liability and the employer to an additional NICs liability and that such use is therefore prohibited.
- 28.9 Provided that seconded officers comply with this instruction, the Inspector of Taxes has agreed that no reporting requirement, and thus no additional tax and NICs liability, will arise.

## **29 Season Tickets (or Travel Warrants)**

- 29.1 A seconded officer who chooses not to relocate or to occupy accommodation provided by the CS unit, may travel daily from home to the CS unit and may be provided with a season ticket by the CS unit.
- 29.2 The provision of a season ticket for home to work travel constitutes a benefit for tax and NICs purposes, notwithstanding that it has been provided in lieu of a relocation allowance (part or all of which might be paid free of tax and NICs) or accommodation (which is currently exempt from tax and NICs by concession).
- 29.3 No such exemptions or concessions apply to the provision of season tickets and the CS unit must therefore ensure that the seconding force is notified of the cost of providing the season ticket.
- 29.4 The seconding force must notify the Inspector of Taxes of the cost of acquisition and the seconded officer must report details of the benefit of the season ticket on his or her personal income tax return.

## **30 Overseas secondments**

- 30.1 Officers seconded to Central Service may, from time to time, be required to serve overseas. Such officers will be notified of the terms and anticipated duration of such overseas secondments as necessary and will also be provided with details of the expenses and allowances applicable to secondments of this nature. Please also refer to the Police Overseas Service Manual.
- 30.2 In general however, the following points should be noted:

### **a) Liability to UK income tax and NICs**

Under existing UK income tax legislation, an employee who is sent overseas to work for his UK based employer and is continually absent from the UK for a period of 12 months or more, may cease to become liable to pay income tax in the UK, if they are deemed to be non resident in the UK. The Foreign Earnings Deduction (“FED”) no longer applies to Police Officers or most other kinds of employee. The employee will however, become liable to pay tax in the overseas territory to which he or she is sent. The obligation to pay local tax may start when the employee has been resident for as little as six months.

A continuing liability to pay National Insurance Contributions will depend on the country to which

the employee has been posted. If they are posted to a country within the European Economic Area or where the UK has a social security reciprocal agreement the person will remain liable to pay NICs.

Where the posting is to a country outside of the EEA or where there is no reciprocal agreement a liability to pay NICs continues for the first 52 weeks from the commencement of the overseas employment.

The above exemption to UK tax based on being deemed non resident does not however, apply in the case of police officers or other persons who “hold office under the Crown” - for example, civil servants, if their salaries continue to be met from public funds (see (c) below). Such persons are regarded by the income tax legislation as performing their duties in the UK, wherever in the world they may be posted. Where someone holds office under the crown, but is posted overseas on a long term secondment the employer continues to deduct PAYE as though they were still resident in the UK, but the tax payer continues to enjoy all the tax reliefs and tax allowances irrespective of where they are resident.

#### **b) Cost of Living Allowances (“ COLAs ”)**

A COLA is a round sum allowance paid to officers posted overseas and is intended to compensate for the increased costs of living in an overseas country.

The amount of the COLA varies according to the territory to which the officer is posted.

Ordinarily, a round sum allowance such as a COLA will be liable to income tax in the UK, where the employee is still deemed UK resident (say because the period of the secondment is less than 12 months). However, both the income tax and NICs legislation permits the payment of a COLA without deduction of tax or payment of NICs to a person “holding office under the Crown” who is on overseas service.

Central Service units should not report details to seconding forces and the forces themselves should pay such allowances free of tax and NICs.

**c)      Secondments to overseas governments or organisations**

If an officer is seconded to an overseas government or organisation, his or her salary and expenses will normally continue to be paid by the seconding force. However, these costs will then be recharged to the overseas body concerned, or to the Foreign and Commonwealth Office.

Where this is the case, and the secondment is for a period exceeding 12 months, the officer may be deemed to be not resident in the UK and the tax office will usually issue notification that no tax should be deducted.

Any COLAs may be paid free of tax provided that the officer is absent from the UK for more than 12 months.

The information regarding tax liabilities and overseas secondments is subject to Inland Revenue review. For updated information, seconded officers and CS units should contact the Inspector of Taxes before the period of overseas service begins.

## **CENTRAL SERVICE UNDER SECTIONS 57 AND 97 OF THE POLICE ACT**

Provisions for Central Services and seconded officers are contained in Sections 57 and 97 of the Police Act 1996. In effect, Central Service is defined as meaning temporary service under the Crown in connection with the provision by the Secretary of State of certain organisations and services on which a person is engaged with the consent of the appropriate authority.

Section 97(3) of the Act provides that officers on Central Service will not be treated as members of their parent forces during the period of Central Service, except to the extent provided in that section. Section 97(8) of the Police Act 1996 also provides that officers on Central Service will continue to be constables and are to be treated as members of their parent forces for certain additional specified purposes. The position is summarised in the following paragraphs.

Section 97(3a) and Section 97(3b) provides that an officer is entitled to revert to his force in the rank in which he was serving immediately before being engaged in Central Service, and that Central Service counts towards length of service for pay purposes.

Section 97(5) allows a force to promote an officer who is on Central Service in absentia. In such cases, the officer has the

right to revert to his force in the rank to which he has been promoted and his pay is reckoned as though he had served in that rank from the date of his promotion.

Section 97(6) provides that a member of a police force who has completed a period of Central Service may be dealt with under the Police (Conduct) Regulations 1999 for anything done or omitted while he was engaged on Central Service as if that service had been service in his own police force. See Annex 2 for full details of how “The Police Unsatisfactory Performance, Complaints and Misconduct Procedures: Guidance” relates to officers seconded to Central Service.

Section 97(8) provides for Central Service officers to be treated as members of their parent forces for the purposes of Sections 30, 59, 60, 64 and 90 of the Police Act 1996. The effect of this is that they retain their police powers, remain members of the Police Federation (or the appropriate police staff association) and are prohibited from being a member of a trade union, and have the right to wear uniform. Section 97(8) also has the effect of applying Section 89 (which provides protection against assault) to Central Service officers.

Section 11 (1(c)) of the Police Pensions Act 1976 provides that Central Service counts for pension purposes.

**ANNEX L OF THE POLICE UNSATISFACTORY  
PERFORMANCE, COMPLAINTS AND  
MISCONDUCT PROCEDURES: GUIDANCE**

**OFFICERS SECONDED UNDER SECTION 97 OF THE  
POLICE ACT 1996**

1. This guidance sets out the procedures which have been agreed for applying the provisions which have been set out in this Guidance in sections 1, 2 and 3 to those officers on central service or serving temporarily with the National Criminal Intelligence Service (NCIS) and the National Crime Squad (NCS). (Separate arrangements apply to senior, permanent police members of NCIS and the NCS, referred to in section 6 of this Guidance.)

**Unsatisfactory performance procedures**

2. It is recognised that the public is entitled to expect the highest standards of performance of police duties from all seconded officers. Similarly, police managers need a management system which both supports officers performing their tasks and reinforces the aims of the service.
3. Unlike the broad policing functions performed by police forces throughout England and Wales, the nature and range of the tasks carried out by Central Service Units (CSUs), NCIS and NCS are specific and, by their nature, narrow. It follows that the scope for

dealing fairly with a seconded officer whose performance is giving rise to concern is limited. The following procedure is designed to deal fairly and effectively with a seconded officer whose performance, or part of whose performance, is not meeting the needs of the organisation. It recognises that, unlike in police forces, an officer having difficulty in his or her role cannot be given the opportunity elsewhere within the CSU/NCIS/NCS to show his or her worth in performing different tasks. Such officers will therefore have to be returned to his or her parent force so that development can continue to and, as appropriate, opportunities provided to raise the level of performance. This course of action would not in itself preclude an officer from re-applying to the CSU/NCIS/NCS in due course and, if successful, be welcomed back.

4. Where a pattern of performance by a seconded officer is giving rise to concern, managers should follow the guidance on initial action in Section 1, paragraphs 1.8 to 1.10. If, though, there is no or insufficient improvement, the seconded officer's line manager should prepare a written report which details the nature of the unsatisfactory performance, the remedial and other measures taken, and recommending that the officer be returned to his or her parent force. The manager should forward this report to the Superintendent (or Assistant Chief Officer where the officer concerned is a Chief Inspector or above) and copy it to the officer concerned.
5. Not later than two weeks after receipt of the report, the Superintendent/ACC should determine whether to accept or reject the recommendation, and notify the

officer concerned of the outcome. If the recommendation has been accepted, the officer concerned will be informed of his or her the right to an interview with the deputy head of the Unit (Deputy Director General, in the case of NCIS and NCS), and asked to decide within two weeks whether he or she wishes to exercise this right. The interview should take place within one week of the request by the officer concerned being lodged. This interview is not a right of appeal. However, as noted above, any officer returned to his or her parent force on the grounds of unsatisfactory performance may (re-)apply for a period of secondment to the CSU, NCIS or NCS.

6. It is hoped that an officer who has been returned to his or her parent force under this procedure will be able to resume performing duties satisfactorily. If, though, the same pattern of poor performance continues once the officer is back in his or her parent force, the performance on secondment may be taken into account, under the provisions of section 97 of the Police Act 1996.

### **Complaints procedures**

7. Attention is drawn to the benefits to be gained in early resolution of problems and averting complaints being made. This includes the facility, where appropriate, to offer apologies and to make ex gratia payments in compensation for losses incurred. (See Section 2 paragraph 2.1.)
8. When a complaint about the conduct of a seconded officer is received by a parent force, steps should be taken to ensure that the head

(Chairman/Director/Director General as appropriate) of the CSU/NCIS/NCS is informed without delay. Equally, when such a complaint is received by a CSU or NCIS/NCS, the Chief Constable of the parent force should be informed without delay.

9. Where a complaint is made against an officer serving with a CSU/NCIS/NCS, an officer of the officer concerned's parent force should be appointed to investigate it. If for any reason an investigating officer from another force is appointed to investigate the complaint, the officer's parent force should nevertheless be informed of the position. It will not automatically be necessary to return the officer concerned to his or her parent force during the course of the investigation; each case should be decided on its merits.
10. Under the provisions of the NCIS (Complaints) (Amendment) Regulations 1999 and the National Crime Squad (Complaints) (Amendment) Regulations 1999, a complaint made against an officer serving temporarily with NCIS/NCS will be recorded and dealt with by the appropriate Director General in accordance with those provisions, the investigation being carried out by an officer appointed by the Director General, with the consent of the officer concerned's parent force. The investigating officer will normally be a member of the officer's parent force but, where it is not, the parent force should be notified of the position.
11. The head of the CSU or the Director General, as appropriate, should refer a complaint to the Police Complaints Authority for supervision of the investigation where this is required (in the case of NCIS/NCS, by the Regulations) or where he or she

considers it appropriate. The principles set out in Section 2 of this guidance should be followed. If, on completion of the investigation, it is decided by the Head of the CSU in association with the Chief Constable of the parent force (or, in the case of an officer serving with NCIS/NCS, the Director General) and the PCA that misconduct proceedings need to be taken against the officer, he or she must be returned to the parent force without delay (see below). For this reason, it is important to establish and maintain effective systems of communication between the departments responsible for complaints and discipline in parent forces and their counterparts in the CSU and in NCIS/NCS.

### **Misconduct procedures**

12. The public is entitled to expect the highest standards of integrity, ability and commitment of police officers. Those serving on secondment with a CSU/NCIS/NCS are expected to act in accordance with the Code of Conduct.
13. Paragraphs 3.1 to 3.6 of Section 3 of this Guidance set out the general principles which apply in misconduct cases. Paragraphs 3.10 to 3.12 should be followed in respect of non-complaints cases. (For guidance on complaints cases, see above.) This allows for less serious matters to be dealt with locally in the CSU/NCIS/NCS. However, where an alleged breach of the Code of Conduct is such that the matter should be referred for investigation, an investigating officer should be appointed, normally from the officer concerned's parent force. The officer concerned should

be warned of the nature of the report, allegation or complaint and invited to make a statement if s/he wishes, though s/he is not obliged to do so.

14. On conclusion of the investigation, if it is decided that formal discipline should result, the officer should be returned to his or her parent force, where the guidance set out in Section 3 – paragraph 3.23 onwards – should be followed, starting with the service of a regulation 9 notice. Although the procedures which had been followed whilst the officer remained on secondment do not constitute the formal procedures provided for in the misconduct regulations, the material which had been obtained in the course of the inquiry may be subsumed/relied upon in the proceedings being followed in the parent force. The matter may then be brought to a hearing, as set out in Section 3 part IV, without undue delay.

## **GROSSING UP - THE EFFECTS**

Where a CS unit agrees to meet any additional tax liability on behalf of seconded officers it will be required to do so on a grossed up basis. That is to say, the tax paid by the CS unit will be regarded as an additional benefit to the seconded officer on which tax is payable.

The effect of grossing up is to increase the rate at which income tax is payable as follows:

<b>Officer's rate of tax</b>	<b>Grossed up rate of tax</b>
25%	33%
40%	66%

### **Example 1**

In the 1995/96 tax year, Officer A is provided with benefits and receives taxable expenses from the CS unit which total £1,500. His marginal tax rate is 25%.

If Officer A pays tax on this sum himself, his additional tax liability will be

$$£1,500 \times 25\% = £375$$

If the CS unit bears the liability, the tax calculation is as follows:

$$£1,500 \times \frac{100}{75} \times 25\% = £500$$

## **Example 2**

If the same officer is taxed at 40%, the comparative computations are:

Tax paid by officer

$$£1,500 \times 40\% = £600$$

Tax paid by CS unit

$$£1,500 \times \frac{100}{60} \times 40\% = £1,000$$

National Insurance Contributions (“NICs”) will also be payable on any tax paid by the CS unit on behalf of a seconded officer.

**TABLE A****Annual Leave**

<b>Chief Inspectors and below:</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>
Less than 2 years relevant service:	22	22	22
2 or more years relevant service	22	23	25
5 or more years' service:	24	25	25
10 or more years' service:	27	27	27
15 or more years service:	28	28	28
20 or more years' service:	30	30	30
<b>Superintendents and Chief Superintendents:</b>	31 days		
<b>Ranks above Chief Superintendent:</b>	not less than 48 days		

**TABLE B**

**Pay (Constable to Superintendent)**

	Years service in rank	<u>Annual salary with effect from 1 Sept 2004</u> £	<u>London Salaries</u>
<p><b><u>Constable</u></b></p> <p>On commencing service On completion of initial training period On completion of 2 years satisfactory service</p> <p><b><u>NB: Constable's salaries are effective from 1<sup>st</sup> April 2005</u></b></p>	<p>2 3 4 5 6 7 8 9 10</p>	<p>19,803 22,107 23,388 24,819 25,599 26,421 27,174 27,849 28,740 30,477 31,092</p>	
<p><b><u>Sergeant</u></b></p> <p><b><u>NB: Sergeant salaries are effective from 1 April 2005</u></b></p>	<p>0 1 2 3 4</p>	<p>31,092 32,157 33,237 33,948 33,944</p>	
<p><b><u>Inspector</u></b></p> <p><b><u>Chief Inspector</u></b></p>	<p>0 1 2 3  1 2 3</p>	<p>39,480 40,962 42,087 43,212  44,094 44,982 45,909</p>	<p>41,586 42,711 43,839 44,970  45,852 46,737 47,664</p>

	Years service in rank	<u>Annual salary with effect from 1 Sept 2004</u> £	<u>London Salaries</u>
<b><u>Superintendent</u></b>	Pay Point 1 2 3 4 5	53,046 55,233 57,420 59,613 61,800	
<b><u>Chief Superintendent</u></b>	Pay Point 1 2 3	63,345 65,145 66,951	
<b><u>Superintendent Range 2 not promoted to Chief Superintendent</u></b>	Pay Point 1 2 3 4	60,735 61,788 63,144 64,635	

**TABLE C****Chief Officer Pay Structure w.e.f. 1 September 2004**

Force Weighting	Forces	C C Salary	D C C Salary
10.0	MPS (4XACs) West Midlands Greater Manchester	£154,500	£118,452 (MPS 8xDACs)
9.5	Strathclyde	£151,926	£118,452
8.0	West Yorkshire	£144,201	£115,362
6.5	Thames Valley	£136,476	£112,593
6.0	Merseyside Northumbria	£133,902	£110,469
5.5	Hampshire	£131,325	£108,345
5.0	Kent Lancashire Devon & Cornwall	£128,751	£106,218
4.5	South Yorkshire Essex Avon & Somerset Sussex South Wales	£126,177	£104,097
3.5	Nottinghamshire Lothian & Borders	£121,026	£99,846
3.0	Hertfordshire  West Mercia Cheshire Humberside	£118,452	£97,722

	Staffordshire Leicestershire Derbyshire		
2.5	Surrey Norfolk	£115,875	£95,598
2.0	Cleveland Durham Cambridgeshire North Wales North Yorkshire Gwent Grampian Northamptonshire Suffolk Dorset Wiltshire Bedfordshire	£113,301	£93,474
1.5	Gloucestershire Lincolnshire Cumbria Warwickshire Dyfed-Powys Tayside	£110,727	£92,700
1.0	Central Scotland	£108,150	£92,700
1.0	Dumfries & Galloway Fife Northern	£108,150	£92,700

### **Metropolitan Police Service**

Commissioner - £221,451

Deputy Commissioner - £182,826

**Police Service of Northern Ireland**

Chief Constable - £164,799

Deputy Chief Constable - £133,899

**National Crime Squad**

Director General - £154,500

Deputy Director General - £118,452

**Assistant Chief Constables and Commanders**

1. £77,250
2. £79,827
3. £82,401
4. £84,975
5. £87,552
6. £90,126

**City of London Commissioner and Assistant Commissioner**

The salaries of the City of London Commissioner and Assistant Commissioner are currently under review.

**Chief Officers on protected pay rates w.e.f. 1 September 2004**

**Chief Constables**

Hertfordshire	£121,071
West Mercia	£121,071
Staffordshire	£121,071
Surrey	£121,071
<b>Gloucestershire</b>	<b>£113,301</b>
Lincolnshire	£113,301
Cumbria	£113,301

Warwickshire	£113,301
Dyfed-Powys	£113,301
Tayside	£113,301
Central Scotland	£113,301
Dumfries and Galloway	£113,301
Fife	£113,301
Northern	£113,301

Deputy Chief Constable

Surrey	£96,858
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**TABLE D****Pay (ACPO ranks)**

	Officers Appointed for a Fixed Term £pa	Officers Not Appointed for a Fixed Term £pa
Assistant Chief Constables	70,824 – 81,297	67,449 – 77,427
Designated deputies [ACC(D)]	80% of the basic salary of their chief or £81,297, whichever is higher	80% of the basic salary of their chief or £77,427, whichever is higher
Chief Constables by population band:		
1. - up to 500,000	84,879 – 97,071	80,835 – 92,448
2. - 500,001 - 1,000,000	89,220 – 104,922	84,975 – 99,924
3. - 1,000,001- 2,000,000	97,071 – 112,767	92,448 – 107,397
4. - More than 2,000,000	107,424 – 121,230	102,420 – 115,590
Chief Constables of Greater Manchester, Strathclyde and West Midlands	111,309 – 125,622	106,134 – 119,775
PSNI Chief Constable	126,234 – 135,669	120,057 – 129,042
Metropolitan Police: Commander Assistant Commissioner Deputy Commissioner Commissioner	70,824 – 81,297 112,767 – 126,234 132,657 – 142,575 163,299 – 175,512	67,449 – 77,427 – – –
City of London Commissioner	97,071 – 112,767	92,448 – 107,397
City of London Assistant Commissioner	80% of the basic salary of the commissioner or £81,297 whichever is higher	80% of the basic salary of the commissioner or

		£77,427, whichever is higher
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**Central Service Allowances****TABLE E**

<b>CENTREX (RANK)</b>	<b>£ per annum</b>
Constables	3066
Sergeants	3066
Inspectors	1860
Chief Inspectors	1860
Superintendents	1860
ACC	2022
Chief Constable	2744

**TABLE F****Central Service Allowances****Central Service Units other than CENTREX**

Rank	£ per annum
Constables	1260
Sergeants	1260
Inspectors	1260
Chief Inspectors	1260
Superintendents	1260
Chief Superintendents	1260
Assistant Chief Constable/Commander	1400
Deputy Chief Constable	1590
Chief Constable	1900
HMIC Staff Officer	340

**TABLE G**

<b>MOTOR VEHICLE ALLOWANCES (POLICE RATES)</b>			
<b>ESSENTIAL AND CASUAL USER RATES WITH EFFECT FROM 1 APRIL 2005</b>			
	451 - 999cc	1000 - 1199cc	1200 - 1450cc
<b><u>Essential Users</u></b>			
Lump sum per annum	£690	£771	£990
First 8,500 miles per annum, per mile	30.6p	32.9p	41.1p
After 8,500 miles per annum, per mile	11.7p	11.8p	13.9 p
Petrol element	7.974p	7.974p	8.924p
Amount of VAT per mile in petrol element	1.187p	1.187p	1.330p
<b><u>Casual Users</u></b>			
First 8,500 miles per annum, per mile	38.7p	42.0p	52.74p
After 8,500 miles per annum, per mile	11.07p	11.8p	13.9p
Petrol element	7.974p	7.974p	8.924p
Amount of VAT per mile in petrol element	1.187p	1.187p	1.330p

Civil Service Public Transport Rate with effect from 1 September 1995 is 23.8p per mile.

**Table H**

**Approved Mileage Allowance Payment (AMAP)**

Vehicle	Tax free amount per mile - up to 10,000 business miles	Tax free amount per mile - over 10,000 business miles
Motor car/ Van	40 pence	25 pence
Motorcycle	24 pence	
Bicycle	20 pence	

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