

CYNGOR SIR CEREDIGION

Adroddiad i'r:	Cabinet
Dyddiad y Cyfarfod:	4 Hydref 2022
Teitl:	Protocol Interim ar y cyd – Cyfraddau y Filtir
Pwrpas yr adroddiad:	Ystyried mabwysiadu'r Protocol Interim ar y cyd – Cyfraddau y Filtir mewn Awdurdodau Lleol yng Nghymru
Er:	Penderfyniad
Portffolio Cabinet ac Aelod Cabinet:	Y Cyngorydd Bryan Davies, Arweinydd y Cyngor ac Aelod Cabinet ar gyfer Gwasanaethau Democrataidd, Polisi, Perfformiad a Phobl a Threfniadaeth

Mewn ymateb i'r argyfwng costau byw presennol sy'n wynebu'r gweithlu a'r pwysau yn sgil y cynnydd sylweddol yng nghostau tanwydd, mae Bwrdd Gweithredol Cymdeithas Llywodraeth Leol Cymru ac undebau llafur Cyd-gyngor Cymru wedi cyflwyno protocol ar y cyd fel ymateb dros dro i'r sefyllfa.

Cyfradd bresennol y Cyngor ar gyfer yr holl weithwyr yw 45c y filltir am y 10,000 milltir cyntaf a 25c y filltir dros 10,000 o filltiroedd. Mae'r gyfradd hon yn unol â'r lefel a osodir gan Gyllid a Thollau Ei Mawrhydi (CThem) ar gyfer Taliadau Lwfans Milltiroedd Cymeradwy (AMAP). Bydd unrhyw ad-daliadau uwchben y ffigurau hyn yn destun treth ac yswiriant gwladol. Nid yw ffigurau'r AMAP wedi newid ers Ebrill 2012. Cysylltodd y Gymdeithas Llywodraeth Leol â CThem yn gofyn am adolygiad o'r cyfraddau hyn ond cafodd y cais ei wrthod ddechrau mis Medi 2022.

Mae'r 'Protocol Interim ar y cyd – Cyfraddau y Filtir' yn cynnwys yr holl staff a gyflogir yn uniongyrchol gan y Cyngor ac mae'n darparu'r canlynol:

- Cynnydd yng nghyfradd y filltir i 50c y filltir i weithwyr sy'n destun treth incwm a didyniadau yswiriant gwladol; neu 48c y filltir i'r rhai sy'n is na'r trothwy ar gyfer treth incwm ac yswiriant gwladol.
- Cytunwyd ar y trothwy gan ddefnyddio'r gyfradd a bennir gan Gyfraddau Tanwydd Ymgynghorol y CThem a gyhoeddir bob chwarter ar wefan Llywodraeth Prydain (www.gov.uk/guidance/advisory-fuel-rates) ac a ddefnyddir i asesu cyfraddau ad-dalu teithiau busnes mewn ceir cwmni.
- Defnyddir Cyfraddau Tanwydd Ymgynghorol y CThem yn y cyd-destun hwn fel mesur ar gyfer cytuno ar y swm a ad-delir a'r trothwyau.
- Telir y cynnydd a nodir uchod os eir yn uwch na'r trothwy o £1.50 y litr (neu 15.2c y filltir) ac ni fydd ar waith os bydd y gyfradd yn gostwng o dan £1.50 y litr.
- Os yw Cyfradd Tanwydd Ymgynghorol y CThem yn cyrraedd neu'n mynd yn uwch na 18c y filltir byddai hyn yn sbarduno adolygiad pellach o'r protocol.
- Bydd y cynnydd yn berthnasol i bob math o danwydd gan gynnwys ceir trydan, hybrid a diesel.

- Bydd y protocol interim yn parhau ar waith hyd 31 Mawrth 2023.
- Bydd y protocol yn dod i ben os bydd Cyllid a Thollau Ei Mawrhydi yn cyhoeddi cynnydd yn y Taliadau Lwfans Milltired Cymeradwy (AMAP).

Amcangyfrifir y bydd gweithredu'r protocol yn costio £29k i'r Cyngor ar gyfer y chwe mis hyd at fis Mawrth 2023 a bydd yn rhaid i bob gwasanaeth ysgwyddo'r gost o'u cyllidebau presennol.

Nid yw'r protocol hwn yn berthnasol i Aelodau Etholedig gan fod eu cyfradd ad-dalu milltiroedd busnes yn cael ei phennu gan Banel Annibynnol Cymru ar Gydnabyddiaeth Ariannol.

	Oes Asesiad Effaith Integredig wedi ei gwblhau? Os na, esboniwch pam
Llesiant Cenedlaethau'r Dyfodol:	Crynodeb: Hirdymor: Cydweithio: Cynnwys: Atal: Integreiddio:
Argymhelliad / Argymhellion:	Cymeradwyo gweithredu'r Protocol Interim ar y cyd – Cyfraddau y Ffilltir mewn Awdurdodau Lleol yng Nghymru
Rheswm / Rhesymau dros y penderfyniad:	Er mwyn mynd i'r afael â'r cynnydd sylweddol mewn costau tanwydd sy'n wynebu gweithwyr sy'n defnyddio eu cerbydau eu hunain i deithio ar fusnes fel rhan o'u dyletswyddau.
Trosolwg a Chraffu:	
Fframwaith Polisi:	
Blaenoriaethau Gorfforaethol:	Hybu'r Economi
Goblygiadau Cyllid a Chaffael:	Amcangyfrifir y bydd yn costio £29k ar gyfer y chwe mis hyd at fis Mawrth 2023. Ysgwyddir y gost o fewn y cyllidebau presennol.
Goblygiadau cyfreithiol:	Dim
Goblygiadau staffio:	Dim
Goblygiadau eiddo / asedau:	Dim
Risg(iau):	

Pwerau Statudol:

Papurau Cefndir:

Atodiadau: Protocol Interim ar y cyd – Cyfraddau y Filltir mewn
Awdurdodau Lleol yng Nghymru

**Swyddog Arweiniol
Corfforaethol:** Geraint Edwards

Swyddog Adrodd: Geraint Edwards

Dyddiad: 26/09/2022

Joint Protocol

Mileage Rates in Local Authorities in Wales

This is a joint protocol between Leaders of local authorities in Wales, facilitated through the WLGA Executive Board and the trades unions of the Joint Council for Wales, to introduce a measure that provides for a temporary increase in mileage reimbursements costs in the short term to address current market volatility in fuel rates.

The protocol is intended to cover staff directly employed by local authorities in accordance with local policies and is a temporary arrangement through to 31 March 2023 or until there is an increase in the HMRC determined AMAP rate, whichever is the sooner. This protocol will be automatically superseded by any increase in the HMRC AMAP rate.

Introduction

Both employers and trades unions recognise the impact of the current cost of living crisis on the workforce and the immediate pressures presented as a consequence of unprecedented increases in fuel costs.

The agreed rate of reimbursement for mileage rates for local government employees is determined locally by each local authority and the majority of local authorities in Wales adopt the HMRC AMAP rates.

The HMRC AMAP rate provides approved rates for the reimbursement of mileage without incurring tax or national insurance. However, the rate has remained static since 2011/12 and an argument has been presented to the Joint Council for Wales that this has not kept pace with current fuel costs.

This protocol does not replace current local arrangements but offers, through mutual agreement between local government employers and trades unions in Wales, a temporary arrangement that is triggered by an increase in fuel rates that exceed an agreed threshold, the arrangement is similarly removed when fuel rates reduce below that same threshold.

The arrangement, once triggered and until removed, will enable those eligible through existing local authority policies to claim an additional agreed sum per mile up to an agreed maximum, to mitigate against the impact of sustained high fuel costs. The additional payment will be subject to tax and national insurance.

02 September 2022

Version 3

The protocol

The protocol will provide:

1. The agreed sum for reimbursement
2. The threshold at which an increase would come into force
3. An independent reference point to guide decision making
4. The point at which the threshold would need to be breached to trigger an increase or the point at which it would be removed
5. A summary of the threshold, reference point and rate for reimbursement

The agreed sum for reimbursement

The ability to claim an additional payment of 5 pence per mile where tax and NI are paid and 3 pence per mile where tax and NI are not paid, with reimbursement up to a maximum of 50 pence per mile, when an agreed threshold is breached. The ability to claim the additional payment will be withdrawn when the HMRC advisory fuel rate assessment returns below this threshold.

Threshold

The agreed threshold is £1.50 per litre or 15.2 pence per mile.

£1.50 per litre or 15.2 pence per mile as determined by the HMRC Advisory Fuel Rate Assessment, is the point at which the ability to claim the additional payment would be triggered and the point below which it would be removed.

Reference point

The HMRC Advisory Fuel Rates assessment [Advisory fuel rates - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/collections/advisory-fuel-rates) will be used as the reference point.

The HMRC Advisory Fuel rates are different from the AMAP published rates, they are the advisory fuel rates for company car users and are calculated using the prevailing price of fuel on a quarterly basis.

The HMRC Advisory fuel rates are being used in this context as an objective measure to inform the agreed sum for reimbursement, the threshold and trigger points.

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Trigger points

The baseline has been set using the rate of reimbursement applied between 1 June 2021 and 31 August 2021 which was 13 pence per mile for a 1401 – 2000 cc vehicle running at 44.9 mpg. This equates to £5.84 per gallon or £1.28 per litre.

A tolerance level above the baseline of circa 15% provides for an upper level of £6.80 per gallon or £1.50 per litre and this is the point at which the trigger would come in and the point at which it would be removed.

That broadly equates to a 2 pence per mile increase above the AMAP rate. The ability to claim an additional 5 pence per mile at this point would, after 20% tax and NI, provide circa 3.5 pence and this would cover any further increases in the price of fuel as published under the HMRC Advisory Fuel Rates assessment of up to 17.9 pence per mile.

Should HMRC Advisory Fuel Rates Assessment reach or exceed a reimbursement of 18 pence per mile then a further review will be undertaken.

Summary

Price of fuel pence per litre	pence per mile (ppm)	Reference point – HMRC Advisory Fuel Rate (ppm) – including date of publication	Agreed sum for reimbursement	Net increase
1.30 (baseline)	13.1	13 (06/21)	Up to 45 ppm	AMAP rate no tax or NI
At or above 1.50 (threshold)	15.2	15 (03/22) 17 (06/22)	Up to 50 ppm	Circa 3.5 ppm after tax and NI
		18	Trigger for a review	To be determined

Application

The increase will apply for all fuel types including electric, hybrid and diesel cars.

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Implementation

Implementation will require local authorities to adopt the protocol and apply its provisions as a temporary arrangement within local policies on mileage rates.

Term

This interim protocol will take effect from 26 September 2022 and will expire on 31 March 2023.

It is subject to review and can be amended by joint agreement. This includes the opportunity to reconsider the threshold as a part of any review.

Signed:



On behalf of the WLGA Executive Board

Cllr Anthony Hunt

(Workforce Spokesperson and Chair, Joint Council for Wales)



On behalf of the NJC Trades Unions

Darron Dupre

(Trade Union Side Joint Secretary, Joint Council for Wales)

Date: 23 September 2022