

## Reimbursement of Professional Fees

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## Policy Statement

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### Summary

West Yorkshire Police (WYP) has agreed membership of several professional bodies for Force business purposes and has established a procedure for reimbursement of subscriptions.

The policy explains the professional subscriptions that can be subscribed to, and how to claim reimbursement.

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### Scope

This policy procedure applies to all police officers and police staff, providing that the membership is relevant to the individual's role.

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## Principles

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### General

- West Yorkshire Combined Authority will be responsible for considering and approving the reimbursement of any professional subscriptions for the Chief Constable.
  - Chief Officer Team members, District Commanders, or police staff roles graded EO1 or above, may benefit from membership of several professional bodies. Full reimbursement of the subscription(s) will be given, provided each membership to a professional body is relevant to the role performed and the benefit to the Force can be clearly evidenced.
  - The Force will reimburse one professional membership for officers below the rank of Chief Superintendent, and police staff below grade EO, provided the membership is required for the individual to perform their role (link to PSC section 4.5).
  - If membership of more than one professional body is essential in order to perform a role, then reimbursement of more than one subscription may be considered if the business benefit to the Force can be clearly evidenced.
  - There is no tax liability for the reimbursement of professional subscriptions provided they are necessary for an individual to perform their role, and they are included on the HMRC approved list of professional bodies. (HMRC website).
  - There is no requirement to advise details of such membership(s) on the annual tax self-assessment form.
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## Responsibilities

### Individuals

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- Responsibilities** Individuals are responsible for:
- Ensuring they only submit claims for reimbursements for appropriate professional bodies, and that the membership of that body is required to perform their role;
  - Submitting a claim for reimbursement through Proactis; and
  - Attaching evidence of payment to their Proactis claim.
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### Line Managers

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- Responsibilities** Line managers are responsible for:
- Determining that each membership subscription is relevant and discussing this with team members where appropriate, basing their decision on whether:
    - The knowledge which the professional body provides will impact on the performance of the duties of the individual; or
    - They involve the exercise of the profession the body represents; and
  - Approving professional fee reimbursements for their team members.
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