

Tax Relief on Federation Subscriptions

2009/2010

Federation Subscription rates did not change as of 1st January, 2010, therefore, figures are as below:-

$$12 \times \text{£}17.55 = \text{£}210.60$$

2010/2011

On 1st January, 2011, Federation subscriptions increased to £21.58 per month. Therefore, for the year 2010/2011 the figures are as follows:-

$$9 \times \text{£}17.55 = \text{£}157.95$$

$$3 \times \text{£}21.58 = \text{£}64.74$$

(Total of £222.69)

2011/2012

Federation Subscription rates did not change as of 1st January, 2012, therefore, figures are as below:-

$$12 \times \text{£}21.58 = \text{£}258.96$$

2012/2013

Federation Subscription rates did not change as of 1st January, 2013, therefore, figures are as below:-

$$12 \times \text{£}21.58 = \text{£}258.96$$

2013/2014

Federation Subscription rates did not change for non probationary officers as of 1st January, 2014, therefore, figures are as below:-

$$12 \times \text{£}21.58 = \text{£}258.96$$

2014/2015

Federation Subscription rates did not change for non probationary officers as of 1st January, 2015, therefore, figures are as below:-

$$12 \times \text{£}21.58 = \text{£}258.96$$

2015/2016

Federation Subscription rates did not change for non probationary officers as of 1st January, 2016, therefore, figures are as below:-

$$12 \times \text{£}21.58 = \text{£}258.96$$

RECRUITS

New subscriptions rates were introduced with effect from **26 June 2013** for recruits at Year 1 and Year 2 as below:-

Year 1 – 25% of full rate (rounded up)

$$12 \times \text{£}5.42 = \text{£}65.04$$

Year 2 – 50% of full rate (rounded up)

$$12 \times \text{£}10.79 = \text{£}129.48$$

Year 1 and Year 2 rates will be at the relevant rate on a pro-rata basis. At the end of Year 2 the subscription amount reverts to the rate relevant at the time.

Tax Relief – Uniform Cleaning Allowance

Police officers nationally are entitled to an additional tax-free allowance of £140 a year for uniform cleaning.

All police officers should automatically have this added to their normal tax-free allowance/tax code and the information will appear on your her majesty's revenue and customs (HMRC) notice of coding as:

14 (FRE) – refers to your additional tax-free allowance (£140) for uniform cleaning

If, after checking your payslip or notice of coding, you have questions about your uniform cleaning allowance, you must contact HMRC direct on 0300 200 3300.

HMRC will ask you for your national insurance number which is on both your payslip and notice of coding, for security checking.

Please note, the force's Financial Services Department, payroll section, is not able to make these enquiries on your behalf.