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PROMULGATION No: 178 21st September 2018

Increase to Lodging Allowance

The Joint Industry Board for Plumbing Mechanical Engineering Services (England and Wales) (JIB-PMES) has determined a new rate for Lodging Allowance.

From the 1st of January 2019 Lodging Allowance will be increased from the 2018 rate of £38.60 as follows.

From 1st January 2019 the rate of Lodging Allowance that will apply is:

£40.60 per night

Note

Please note that the Lodging Allowance is granted by way of concession from HMRC (the Inland Revenue) and where the above amount is paid it is **PAYABLE WITHOUT THE DEDUCTION OF INCOME TAX.**

When convenient, lodgings cannot be secured or where the Lodging Allowance is found to be inadequate, an Operative shall, with the prior approval of the Employer, be reimbursed for the actual expenditure incurred for which a proper receipt shall be produced. However, in these circumstances the amount reimbursed shall be taxed under the PAYE system.

By order of the Joint Industry Board for PMES

Prom No 178: - (2018)

K. Holmes - General Manager

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