

MUNICIPALITY OF THE COUNTY OF
ANTIGONISH

TOPIC: Council Expense Allowance Policy

POLICY NUMBER: 26

DATE APPROVED: January 18, 2005

DATE REVISED:

SUBJECT: EXPENSE ALLOWANCE

It should be the policy of Municipal Council to annually consider authorization of an expense allowance in accordance with the provision of the Income Tax Act of Canada.

Subject to the provision of the *Income Tax Act* of Canada, the Municipal Council may annually pass the following resolution to allow for a partial exemption from Income Tax.

RESOLUTION

For the calendar year 2004, one third of the total sum paid to each Councillor as salaries or other remuneration, including all non-accountable expense money, shall be declared an allowance for expenses to be excluded from income under the *Income Tax Act* of Canada.

POLICY REVIEW

This Policy is to be reviewed each calendar year, unless deemed otherwise by the Policy Committee from time to time.