



Joint Industry Board

for Plumbing Mechanical Engineering Services in England and Wales

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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 with HMRC.

Lodging Allowance will therefore be increased from the 2023 rate of £46.40 as follows.

From 01st January 2024 the rate of Lodging Allowance that will apply is:

£50.12 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.

By order of the Joint Industry Board for PMES

Prom No 197: - (September 2023)

K. Holmes - General Manager