



SJIB Circular 6/2023
27 October 2023

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To all SJIB and SELECT Members

Dear Sir/Madam,

**SJIB Lodging Allowance & Retention Fee
Increases to Allowances Effective Monday 1 January 2024**

Lodging allowance is a tax-free payment approved by HMRC. It is based upon a formula which tracks the movement in the Consumer Price Index (CPI) over an agreed period of 12 months.

At its meeting on 5 October 2023, the SJIB National Board endorsed an increase in accordance with this formula from £44.79 to £49.27 per night. The Lodging Retention Fee will increase to up to a maximum of £16.21 per night (£113.47 per week). The Weekend Retention Fee will increase to £49.27 per night.

These rates are effective from Monday 1 January 2024.

Lodging allowance is paid to an employee who, by arrangement with his employer, has to take lodgings, and shall be payable in respect of each night spent away from home.

Lodging allowance shall not apply where suitable board and lodging is arranged by the employer at no cost to the Employee. Lodging shall be of a reasonable standard and include a breakfast and evening meal.

For more guidance please refer to the [SJIB National Rates & Allowances table for 2024 and 2025](#) which is available on www.sjib.org.uk.

Yours faithfully,

Fiona Harper
The Secretary

Derek Thomson
For UNITE the Union

Alick Smith
For SELECT