

The Walled Garden, Bush Estate Midlothian EH26 0SB

Tel: 0131 445 9216 Fax: 0131 445 5548 www.sjib.org.uk

SJIB Circular 03/2025 31 October 2025

To all SELECT and SJIB Members

Dear Sir/Madam,

SJIB Lodging Allowance & Retention Fee Increases to Allowances Effective Monday 5 January 2026

The Lodging Allowance is based upon a formula which tracks the movement in the catering element of the Consumer Price Index. At its meeting on 9 October 2025, the SJIB National Board confirmed that HMRC have approved an increase to Lodging Allowances of 3.6% in accordance with this formula.

Lodging Allowance will increase to £53.09 per night. The Lodging Retention Fee will increase to up to a maximum of £17.46 per night (£118.09 per week). The Weekend Retention Fee will increase to £53.09 per night.

These rates are effective Monday 5 January 2026.

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.

For more guidance please refer to the <u>SJIB Rates & Allowances | SJIB.org.uk</u> which is available on <u>www.sjib.org.uk.</u>

Yours faithfully,

Catherine Gillon The Secretary

Susan Fitzgerald For UNITE the Union Alick Smith For SELECT



