



PAYROLL POLICY

INTRODUCTION

In being a responsible employer, Balsall Parish Council will pay all employees accurately and on time.

The council will also comply with all legislative requirements, employer responsibilities, and relevant tax and financial obligations in being an employer.

This payroll policy also covers the paying of councillor's and chairman's allowances.

COUNCIL'S COMMITMENT

To pay on a timely basis

To maintain a salary record for staff, including holidays entitled to and taken, sick days entitled to and taken, overtime records and time sheets

To retain all payroll information in a locked facility to ensure the security of that information

To update employee payroll information in an accurate and timely manner

To ensure that risk management measures are in place for the provision of payroll services external to the council

PROCESS AND PROCEDURE

Council

- Payroll related payments will be made by standing order or cheque
- Any payment to an employee in excess of their Terms and Conditions of Employment must be authorised by the council
- Advances on salaries to staff will not be paid
- Members allowances will be paid in March

External payroll provider

The contracted payroll provider will provide a monthly assessment of gross pay, national insurance (employers and employees), tax, pension and net pay and a summary of year to date.

The payroll provider will issue a payslip electronically.

Clerk/RFO

Deductions from gross pay for tax and National Insurance are to be made by cheque in accordance with the quarterly assessment from the payroll provider and forwarded to HMRC quarterly on time.

Pension payments to Smart Pension (the council's Autoenrollment Pension provider) are to be completed online and paid in accordance with the monthly assessment from the payroll provider.



Balsall Parish Council

Pay made by cheque will be made and authorised by two councillors in accordance with Financial Regulations 6.4., Banking Arrangements & Authorisation of Payments and 7., Payment of Salaries.

RESPONSIBILITIES OF THE CLERK/RFO

That the council's external payroll provider system is fit for purpose, current and secure (using Xero).

All changes in remuneration are appropriately reviewed and authorised by Staffing Sub-Committee, in accordance with the council's Terms and Conditions of Employment, before processing of payroll system transactions and payments

All payroll liabilities are fairly reflected in the financial statements and management reports of the council.

Provision of weekly time sheets, record of annual leave and sickness absence to the chair of Staffing Sub-Committee for verification.

This policy is cross-referenced to the following Balsall Parish Council's adopted policies and procedures:

- Terms and Conditions of Employment
- Sickness Absence Policy and Records
- Expenses, Allowances and Reimbursement Policy

Approved: 14 March 2018

Review due: March 2019

Page 2 of 2