



AINTREE VILLAGE PARISH COUNCIL

Payroll Policy

15th April 2019
Minutes 6933

Aintree Village Parish Council

PAYROLL POLICY

1.0 INTRODUCTION

- Aintree Village Parish Council being a responsible employer 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.

2.0 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

3.0 PROCESS AND PROCEDURE

3.1 Council

- Parish Council will maintain a separate wage and salary record for all staff, including holidays entitled to/taken, and sick days entitled to/taken.
- All non-electronic employee payroll information will be kept in a locked facility to ensure the security of the information.
- Payroll related payments will be made by BACS Payment
- Any payment to an employee in excess of their Terms and Conditions of Employment will need to be authorised by the council
- Advances on salaries to staff will not be paid
- All staff will be provided with payslips
- Chairman's allowance (if any) will be paid 50% when taking up office and 50% in October
- All deductions from Gross Pay will be made and forwarded to Inland Revenue on time.
- All Inland Revenue returns (if any) will be completed and paid in accordance with HMRC requirements
- Parish Council will annually review appropriately staff terms and conditions, including pay increases in line with recommendations from National Association of Local Councils (NALC) guidelines.
- Salaries will be paid on 6th day of each month

4.0 Responsible Finance Officer

- Deductions from gross pay for tax and National Insurance will be forwarded to Inland Revenue on time.
- All Inland Revenue returns will be completed and paid in accordance with HRMC
- Pension payments to B & CE (People's Pension) will be completed online and paid by Direct Debit.
- Any pay made by cheque will be authorised by two Councillors in accordance with Council's Financial Regulations
- All payroll liabilities will be reported monthly to the Parish Council as part of the Payments Authorisation schedule
- Authorised changes to pay will be implemented as per Parish Council instructions

5.0 LEGAL AND PARISH COUNCIL FRAMEWORK

- The Employment Rights Act 1996
- The Equality Act 2010
- Finance Act 2015
- Financial Regulations
- Terms and Conditions of Employment
- Equal Opportunities Policy