**Hawthorn Parish Council (HPC)**



**Payroll Procedures**

**Adopted June 2018**

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**Payroll Procedures**

# Introduction

## In being a responsible employer, HPC will pay all employees accurately and on time.

## HPC will also comply with all legislative requirements, employer responsibilities, and relevant tax and financial obligations in being an employer, as per the adopted Financial Regulations.

# Policy Statement

**All of HPC’s payroll obligations will be met in accordance with the following.**

## HPC will pay the Parish Clerk accurately and on a timely basis, in accordance with the terms and conditions of employment agreements.

## HPC will maintain a wage and salary record for the Clerk, holidays entitled to/taken, and sick days entitled to/taken.

## Upon receipt of appropriately authorised information, HPC will endeavour to update employee payroll information in an accurate and timely manner.

## All payroll related payments will be made by cheque.

## The Clerk will be provided with payslips either electronically or on request in paper form.

## Advances on wages/salaries to the Clerk will not be paid.

## All deductions from Gross Pay are to be made and forwarded to Inland Revenue on time.

## All Inland Revenue returns (if any) are to be completed and paid in accordance with HMRC requirements and HPC policy.

# Payroll Systems

## HPC uses HMRC’s Basic Tools software for their payroll systems. This processes all of the information including:-

1. Produces payslips
2. Calculating PAYE income tax and national insurance
3. Any pension contributions
4. All end of year forms i.e. P60’s etc.
5. Contributions owed to HMRC

# Payments

## All changes in remuneration (including bonuses) are appropriately reviewed and authorised, in accordance with HPC’s approved pay scales, before processing of payroll system transactions and payments.

## All payroll payments are included in the expenditure details considered by HPC

## Payments will be made and authorised by two Councillors in accordance with Adopted Financial Regulations. Policy Implementation and related Procedure Documents.

# Responsibilities

## HPC is responsible for:

1. Implementing and updating Payroll systems and procedures in accordance with best practice principles.
2. The performance of the payroll function in accordance with HPCs approved pay scales.
3. Ensuring all payroll tax returns are completed accurately, filed and taxes are paid on time.

# Pay Awards

## The Clerk is paid in accordance with her contract which is the Model NALC / SLCC joint contract.

## Reports on pay awards are given and approved by HPC as and when awarded.

# Pensions

## Pension contributions are included in the payroll calculation.

## Nest is the workplace pension set up by government and all staff must be given the opportunity to join.