



SPPC Payroll Policy

INTRODUCTION

In being a responsible employer, Sherfield Park Parish Council (SPPC) 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.

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

- Payroll related payments will be made by BACS 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

SPPC employs an external payroll provider who 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.

Deductions from gross pay for tax and National Insurance are to be made by BACS in accordance with the monthly assessment from the payroll provider. Salaries will be authorised by two councillors in accordance with the following SPPC Financial Regulations:

- 5 - Banking arrangements and authorisation of payments
- 6 - Instructions for the making of payments
- 7 - Payment of salaries.

The RFO will ensure that the council's external payroll provider system is fit for purpose, current and secure. All changes in remuneration are appropriately reviewed and authorised by the Policies and Personnel 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 Policies and Personnel Committee for verification.

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