



Parish Council Payroll Policy

PAYROLL PROCEDURE

The Council will comply with all legislative requirements, employer responsibilities, and relevant tax and financial obligations in being a responsible employer.

All of The Councils payroll obligations will be met in accordance with the following:

- Employees paid accurately and on a timely basis, in accordance with the terms and conditions of employment contracts.
- A separate wage and salary record for all staff, including holidays entitled to / taken, and sick days entitled to kept.
- All salary payments will be paid via cheque to be cleared by 25th of each month within the council's Scheme of Delegation and confirmed at the next Full Council meeting. Cheques will be signed by two Councillors in accordance with Adopted Financial Regulations.
- All staff will be provided with pay slips either electronically or in paper form.
- Any payment to an employee in excess of their Employment Agreement entitlements are required to be authorised by Full Council before payment.
- PAYE and NIC payments to HMRC will be made on the due dates.
- No advances on wages/salaries will be paid.

The Clerk/ RFO is responsible for ensuring:

- Compliant payroll software is used.
- All payroll tax returns are completed accurately, filed and paid on time.

- All PAYE, NIC and Pension payment returns (if any) are to be completed and paid in accordance with HMRC requirements and the Workplace Pension Scheme.
- Payroll systems and procedures are implemented and updated in accordance with best practice principles.

Re-adopted on 2 July 2024

To be reviewed annually at the Annual Parish Council Meeting (see minutes of that meeting).