

# THRAPSTON TOWN COUNCIL

77 High Street  
Thrapston  
Northamptonshire  
NN14 4JJ

Tel: (01832) 734 673

Email: [clerk@thrapstontowncouncil.gov.uk](mailto:clerk@thrapstontowncouncil.gov.uk)

Website: [www.thrapstontowncouncil.gov.uk](http://www.thrapstontowncouncil.gov.uk)



## PAYROLL POLICY

# **PAYROLL POLICY**

## **THRAPSTON TOWN COUNCIL**

### **Introduction**

In being a responsible employer, Thrapston Town 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.

### **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 – the Council**

- Payroll related payments will be made by BACS payments into the employee's chosen bank account.
- 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.

### **Process and procedure - external payroll provider**

- The 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 payslips electronically to the Clerk for distribution.

### **Responsibilities of the Clerk/RFO**

- That the Council's external payroll provider system is fit for purpose, current and secure.
- Payments are made for Deductions from gross pay for tax and National Insurance by cheque in accordance with the quarterly assessment from the payroll provider and forwarded to HMRC quarterly on time.
- Pension payments to the Council's Autoenrollment Pension provider are completed online and paid in accordance with the monthly assessment from the payroll provider.
- All changes in remuneration are appropriately reviewed and authorised by the 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.
- To keep records of weekly time sheets, annual leave and sickness absence.

***The Town Council reserves the right to amend and update this policy from time to time.***

Adopted by Thrapston Town Council  
17<sup>th</sup> December 2019

.....  
Chairman

.....  
Town Clerk