



PAYROLL BULLETIN

MARCH 2018

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Gender Pay Gap Reporting

From April 2018, employers with 250 or more employees as at 31 March each year will need to publish Gender Pay Gap Reports. 6 separate calculations need to be carried out and reported upon. These must be published on the employer's website and on a designated government website. Relevant employers will therefore also need to register their organisation on the government's online reporting service:

www.gov.uk/report-gender-pay-gap-data.

We are able to prepare these reports for your school and can confirm that our standard transaction charge per employee will apply. If you would like to take advantage of this service, please let us know.

Payroll Journal

A new payroll journal report is now available which will use the cost centres / departments already configured within our system. This report can be provided in .pdf or Excel format. A one-off set up fee of £150 will apply. Please contact your normal payroll administrator should you wish to receive this report or alternatively would like to see a template before making a decision.

E-P60's

We can send e-P60s to employees who receive e-payslips. The process is similar to e-payslips and instead of a paper copy, the employee will receive a .pdf version to their designated email address. For security purposes, a password is required to open the e-P60. If any employees wish to 'opt out', we can accommodate a combination of e-P60s and paper copies as required. If at any time, an employee requires paper copies for loan or mortgage applications, we can readily provide these. There is no charge for this service. Please speak to your normal payroll administrator to arrange this.

Web Portal

Whilst we do receive auto-email alerts when you upload documents onto our web portal, it would be really helpful if you can email us directly to let us know. This is because auto-emails are sent periodically throughout the day and not immediately and in emailing us directly, we can deal with your documents promptly.

Holiday Pay for Casual Staff

Under the Working Time Regulations 1998 (as amended) casual members of staff are entitled to paid time off work or must be paid for accrued holiday pay. Please review your workforce and ensure that if you have casual employees, you are complying with the statutory holiday regulations. If you are in any doubt, please contact your normal Baxter Payroll Administrator who will be able to assist you.

Auto-Enrolment Compliance

If your school has staged for auto-enrolment, all staff must be assessed on a pay period basis to ensure that any eligible jobholders are enrolled into the relevant pension schemes. It is imperative that records are kept to evidence that assessment has taken place in the event of an audit by The Pension Regulator.

We are able to assist you with this process and, if we do not currently provide your auto-enrolment service, please contact us.

ADACS/AWACS Reports

As a BACS service user, you may, from time to time receive emails from BACS informing you to log onto their website and download ADACS/AWACS reports. These messages are important as they are used to inform you of any changes to employees' bank details or instances where payment has been rejected.

Please therefore ensure that these reports are accessed as soon as possible and copies sent to us for our attention. (If in any doubt that the email is genuinely from BACS, please contact your IT Department before opening these emails.)

End of Year Certificate

If you would like us to complete your EOYC, please contact your normal Baxter payroll Administrator. Please note that if we completed your EOYC previously, we will automatically do so for this year.

The charge for completing this is £25.

2018/2019

TAX & NI RATES

Tax & NI Rates

2018/2019

The Government has announced a number of changes to Tax & National Insurance rates and bands for the forthcoming tax year. As these will impact both employee net pay and employer costs, please see below a summary of changes that will come into effect from the 2018/19 tax year:

Tax Bands

| | FROM £ | TO £ |
|---------------|-----------|-----------|
| 20 % Tax Band | 0.01 | 34,500 |
| 40 % Tax Band | 34,501 | 150,000 |
| 45 % Tax Band | 150,001 | And above |

The new Emergency code is 1185L (1150L for 2017/18)

All 'L' tax codes will be uplifted by 35.

All Week 1/Month 1 markings will be removed, unless advised by HMRC

National Insurance

| | Weekly | Monthly | Annual |
|---------|--------|----------|-----------|
| LEL | 116.00 | 503.00 | 6,032.00 |
| PT | 162.00 | 702.00 | 8,424.00 |
| ST | 162.00 | 702.00 | 8,424.00 |
| UEL/UST | 892.00 | 3,863.00 | 46,350.00 |

Employment allowance

The employment allowance remains unchanged at £3,000.

Employee Contributions

Table A

| | |
|-----------------------------------|-----|
| Earnings between the PT and UEL - | 12% |
| Earnings above the UEL - | 2% |

Employer Contributions

Table A

| | |
|---------------------|-------|
| Earnings above ST - | 13.8% |
|---------------------|-------|

Statutory Sick Pay

| | |
|-------------------|--------|
| From 6 April 2018 | |
| Weekly rate - | £92.05 |

Statutory Maternity/Adoption Pay

| | |
|---------------------------|---------|
| 90% of average weekly pay | 6 weeks |
|---------------------------|---------|

Next 33 weeks the lower of the following:

£145.18 - from 6 April 2018
Or 90% of the employee's average weekly earnings,
whichever is lower

Student Loan

There will now be two student loan plan types:

| | |
|----------------------------|------------|
| Threshold 1 | £18,330 pa |
| Earnings above threshold - | 9% |
| Threshold 2 | £25,000 pa |
| Earnings above threshold - | 9% |

2018/2019

PENSION RATES

With effect from 1 April 2018 the salary bands for both the Teachers' Pension and the Local Government Pension Scheme will change.

Please see the tables below which may affect your employees' contributions.

TEACHERS' PENSION SCHEME

| Annual Salary | Member Contribution Rate |
|-----------------------|--------------------------|
| Up to £27,047.99 | 7.4% |
| £27,048 to £36,410.99 | 8.6% |
| £36,411 to £43,171.99 | 9.6% |
| £43,172 to £57,216.99 | 10.2% |
| £57,217 to £78,022.99 | 11.3% |
| £78,023 and above | 11.7% |

LOCAL GOVERNMENT SCHEME

| Actual Annual Pensionable Salary | Member Contribution Rate | |
|----------------------------------|--------------------------|-------|
| | MAIN | 50/50 |
| Up to £14,100 | 5.5% | 2.75% |
| £14,101 to £22,000 | 5.8% | 2.9% |
| £22,001 to £35,700 | 6.5% | 3.25% |
| £35,701 to £45,200 | 6.8% | 3.4% |
| £45,201 to £63,100 | 8.5% | 4.25% |
| £63,101 to £89,400 | 9.9% | 4.95% |
| £89,401 to £105,200 | 10.5% | 5.25% |
| £105,201 to £157,800 | 11.4% | 5.7% |
| £157,801 or more | 12.5% | 6.25% |

“LET'S GO GREEN,
TOGETHER!”



Over the past few years, the payroll department at Baxter and Co has made the decision to consider the environment in every aspect of its work.

Part of this process involves a change in our approach to printing and we now only print when absolutely necessary.

Our internal processes are focusing on paperless methods wherever possible and we are now hoping to extend this approach to offer our clients the opportunity to join us in playing a part in this.

You will see a link below that will download a questionnaire which addresses a number of areas relating to the information you receive from us. We believe this will benefit your school by ensuring that you receive only the information that is useful to you and possibly also being more environmentally friendly by reducing the unnecessary use of paper and resources.

Thank you in advance for taking the time involved to complete and return it to us.

**GO GREEN, DOWNLOAD
QUESTIONNAIRE NOW!**

Useful Contacts

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HMRC employee helpline: 0300 200 3300

HMRC employer helpline: 0300 200 3200

Teachers Pension employee helpline: 0345 606 6166

Teachers Pension employer helpline: 0345 300 3756

<https://www.teacherspensions.co.uk/>

www.thepensionsregulator.gov.uk

<http://www.acas.org.uk/>