



GCIL Support

Payroll Registration Pack

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Payroll Solutions

Employers Registration Form (Form 1) (Follow procedures on Flowchart 1 before completing)

Name

Address

Postcode

Telephone No.

Fax No.

Textphone No.

Email
Address

Employers
Ref. No.

I have signed and enclosed the Minute of Agreement.

Signed

Date



Minute of Agreement

Between

Glasgow Centre for Inclusive Living (GCIL)

And

[Employer's Name]

The Personal Assistance Employer has requested Glasgow Centre for Inclusive Living (GCIL) to prepare a payroll service for his/her employee(s) and GCIL have agreed to provide this service. The parties agree that the following terms and conditions shall apply:

1. Subject to the following conditions, The Glasgow Centre for Inclusive Living, 117/127 Brook Street, Bridgeton, Glasgow G40 3AP will prepare a payroll for the employees of [Employer's name] on a four weekly basis.
2. The Personal Assistance Employer will provide GCIL with all necessary information regarding their employees,

salary scales, hours of work, overtime, absences, holiday work, etc. on or before the date indicated on the Payroll Schedule as specified in the Payroll Procedures. Such payroll procedures may be amended from time to time by The Glasgow Centre for Inclusive Living at its discretion.

3. GCIL will prepare from the information provided by the Personal Assistance Employer a schedule of salaries payable to the Employer's employees for the current period. The payroll shall be delivered to the employer by the date as indicated on the Payroll Schedule.
4. In the event of the Personal Assistance Employer failing to provide all the necessary information by the date stated GCIL **will not** be held responsible for any delay in the provision of the payroll.
5. The Personal Assistance Employer will pay a four-weekly charge to GCIL (see Fee Schedule) for the service detailed in clause three, or any agreed increase as may be determined at a review. There will also be an initial registration fee (see Fee Schedule) which will also be subject to review, as referred to in Clause 9.

GCIL will invoice the Personal Assistance Employer for the registration fee on receipt of the completed Registration Form. Payment must be made by the Personal Assistance Employer within twenty-eight days of receiving this invoice.

Payment for the service detailed in Clause three must be made timely, unless otherwise agreed with GCIL. If

payment fails to be made for three months or more, GCIL reserves the right to terminate the agreement, without prejudice to GCIL's right to recover the arrears.

6. This agreement will have a duration of one year but will continue thereafter, until terminated by either party giving one month's written notice or immediately on GCIL receiving notice of the death of a Personal Assistance Employer.
7. Payroll records will be held by GCIL in accordance with HM Revenue & Customs regulations, for at least three years after the end of the tax year to which they relate. Payroll information will be kept confidential but may be passed on to third parties, such as HM Revenue & Customs, if requested.
8. No insurance, other than the usual professional indemnity insurance for GCIL staff will be provided by GCIL in respect of the services provided under the agreement. It remains the responsibility of the Personal Assistance Employer to verify that information provided by the Personal Assistance Employer, for the purposes of preparing the schedule of salaries and other aspects of the payroll service is accurate and complete, and for verifying that the payroll and other information generated by GCIL is, similarly accurate and complete; in particular, the Personal Assistance Employer must notify GCIL immediately (and prior to making any payments) if it has reason to believe that the payroll schedule or any other

documentation generated by GCIL is inaccurate or incomplete.

8. The agreement will be reviewed in full annually on the last day of February. Both parties will have the right to propose changes to the Agreement. In the event that these proposals are unacceptable, either party may terminate by giving on months notice. In these circumstances, the existing charge will apply for the duration of the notice period.

9. In the event of a dispute arising between the two parties in respect of the terms of this Agreement, which cannot be resolved through negotiation, an independent arbiter whose decision will be final and binding on both parties will be appointed by mutual agreement.

Signed: _____

Dated:

(Personal Assistance Employer)

Signed: _____

Dated:

(Glasgow Centre for Inclusive Living)

Minute of Agreement

Between

Glasgow Centre for Inclusive Living (GCIL)

And

.....(**"the Client"**)

for an Enhanced Payroll Service

Introduction

GCIL's Enhanced Payroll Service calculates and processes payments to the client's employees and / or service providers. This Agreement sets out the terms and conditions under which the service will be provided and the responsibilities of both parties.

Scope of Agreement

This agreement is intended to cover Clients who:

- (a) are PA employers
- (b) use agencies to provide support

In the event that a Client falls into only one of these categories, only the terms relevant to that category apply.

Definitions

"GCIL": Glasgow Centre for Inclusive Living, 117-127 Brook Street, Bridgeton, Glasgow G40 3AP (the payroll service provider).

"the Client": the service users for whom the payroll service is provided. This will usually be the person using the support package, but may be their legal representative.

"the parties": GCIL and the Client.

"PA": a personal assistant employed by the Client to provide support.

"the account": a bank account with the Co-operative Bank opened exclusively for use with the Client's support package payments.

"funders": organisations that fund support packages including the local authority (eg Glasgow City Council), the Independent Living Fund Scotland, plus the Client's personal contribution to their support package (as agreed with funders).

"payroll deadline": the agreed schedule of dates by which the Client should provide information to ensure the payroll is processed accurately.

"HMRC": Her Majesty's Customs and Revenue (the government agency that processes tax and National Insurance payments)

“SDS”: Self-directed Support funding for personal and social care from the local Health and Social Care Partnership (HSCP) (usually paid via the local authority’s Social Work Department).

The parties agree that the following terms and conditions shall apply:

1. Subject to the conditions set out below, GCIL will prepare and process payments to the Client's employees or support providers on a four weekly basis.

Opening a Bank Account

2. GCIL will open an individual bank account for the Client which will be used exclusively for payments relating to the Client's support package. None of the Client's personal financial transactions may be processed via this account.
3. Arrangements will be made to transfer funding for the Client's support package, either directly from the funder, or by setting up a standing order from the Client’s SDS account. In exceptional circumstances, GCIL may consent to the transfer of funding to the account on an “as required” basis.

Information

4. GCIL will provide the Client with a copy of the Enhanced Payroll Procedures which detail how the service is provided. These include a Payroll Schedule setting out the timescales for providing information which GCIL will need in order to process the payroll accurately and on time.

Payroll Processing

5. Based on information provided by the Client, GCIL undertake to perform the following:

- Assist with registration with HM Revenue and Customs (HMRC) for new employers
- Calculate the amounts due to be paid to the Client's employees, HMRC and pension provider
- Calculate Statutory Sick, Maternity and Paternity pay
- Prepare reports providing the Client with all the relevant information
- Send payslips etc to the Client by email or post
- Deal with queries from HMRC and others requiring details of the Client's employees' pay
- Process forms P45, P46 etc
- Complete tax year end returns and submit online
- Provide information on key payroll changes
- Provide reports for the Client and the Client's pension provider
- Prepare letters to employees on the Client's behalf regarding any relevant changes to their pension eg auto-enrolment status etc
- Assist the Client to set up a pension scheme and submit the required information to the provider on a regular basis (NB we can only do this for the NEST or SMART pension providers)
- Hold funding in a separate bank account and pay the Client's PAs, HMRC, pension providers, agencies etc on the Client's behalf (subject to the account containing sufficient funds to cover each payment).

In the event of the Client failing to provide all the necessary information by the payroll deadline, GCIL will not be held responsible for any delay in the provision of the payroll or payments. However, when possible, GCIL will endeavour to process an estimated payroll based on previous payroll information.

Providing information on time

6. The Client will provide GCIL with all necessary information regarding the payments required including details of support received from providers, or, if relevant, details of the Client's employees, salary scales, hours of work, overtime, absences, holiday work, etc. no later than the date indicated on the Payroll Schedule and as specified in the Payroll Procedures. Payroll procedures may be amended from time to time by GCIL at its discretion. Any changes affecting the Client will be clearly communicated to the Client.
7. It remains the responsibility of the Client to check that the information they provide for the purposes of processing payments etc, is accurate and complete, and to check that payments and other information generated by GCIL are consistent with this information. In particular, the Client must notify GCIL immediately if they have reason to believe that payments or any other documentation generated by GCIL are inaccurate or incomplete.

Authorisation

8. GCIL will make payments only when instructed and authorised to do so by the Client. Payments will be deemed to be authorised as follows:
 - 8.1. **PA payroll** – regular salary payments to PAs. For practical reasons, regular PA payroll payments will be regarded as authorised once any relevant payroll information has been provided by the Client, or after the payroll processing deadline has passed if no information has been received before the deadline. Once the Client's payroll has been processed for the relevant period, all related payments will also be regarded as authorised e.g. payments to the Client's employees, payment to HMRC and payment of GCIL's fees (see below).
 - 8.2. **Invoices** - invoices from support providers (e.g. care agencies), PA employer insurance etc. If possible, the Client should sign each invoice to indicate they agree to make payment. Alternatively, a member of GCIL's support services team will obtain verbal or written agreement from the Client and authorise the invoice on the Client's behalf.

Payments

9. GCIL will make payments from this account as instructed by the Client subject to the account containing sufficient funds to cover such payments.
10. In the event that there are insufficient funds available to cover all pending payments GCIL will, whenever possible, advise the Client, explain the options and take instructions on prioritising payments.
11. In the event that payments are requested which GCIL considers may be ineligible within the terms of the Client's support package, GCIL will advise the Client accordingly i.e. why the payment may not be considered eligible by funders, how to check eligibility if in doubt, and what the potential consequences of making the payment might be. GCIL reserves the right to refuse to make any payment which it considers may be against the law.

Statements

12. GCIL will record details of all transactions in a statement in spreadsheet format. Any Co-op Bank statements received since the previous processing date will be included with the payroll report sent to Clients. Clients may request copies of any other statements as required. These will be provided within a maximum of 5 working days.
13. GCIL can also provide copies of the statement to funders.
14. Statements may also be used by GCIL's Inclusive Living Advisers in order to complete monitoring returns etc., or to give advice or assistance to the Client.

Fees

15. GCIL will provide a full schedule of payroll fees before the Client enters into any agreement with GCIL.

16. Fees will consist of:
 - a) a one-off registration fee
 - b) a four-weekly fee
17. GCIL will invoice the Client for the registration fee on receipt of the completed Registration Form.
18. A supplementary fee may be payable in the event that a payroll has to be re-run due to the provision of inaccurate information by the Client. This will be charged at the rate of 50% of the standard payroll fee.
19. Fees may be reviewed on an occasional basis and at least one month's notice will be provided of any change in fees.

Payment of Fees

20. Payment of fees must be made within four weeks of the invoice date (unless otherwise agreed with GCIL). If payment is not made for 12 weeks or more, GCIL reserves the right to terminate the agreement without prejudice to GCIL's right to recover the arrears.

Insurance

21. No insurance, other than the usual professional indemnity insurance for GCIL staff, will be provided by GCIL in respect of the services provided under this Agreement.

Security

22. Only a small number of GCIL staff will be authorised to make payments from the Client's account. Payments may be made electronically (i.e. BACS payments), or by cheque. Authorised staff will normally be members of GCIL's Finance Department or GCIL's Chief Executive. All authorised staff will be subject to the bank's security checks. In exceptional circumstances, where such staff are unavailable, the Chief Executive or Finance Director may nominate another specified member of staff to process authorised transactions (but only if no authorised member of staff is available and the transaction is urgent).

Data Protection

23. All information will be managed in compliance with the EU General Data Protection Regulation (GDPR) and GCIL's Privacy Statement and Document Retention Policies. Payroll information and records will be held securely and kept confidential. Only authorised GCIL staff will have access to payroll records for the purposes of providing an efficient and effective service. However, information may be passed on to third parties, such as HMRC, if GCIL is contractually or legally required to do so. Payroll records will be held securely by GCIL in accordance with Her Majesty's Revenue & Customs (HMRC) regulations for at least seven years after the end of the tax year to which they relate. After this time, payroll records will be securely disposed of.

Termination

24. This Agreement will apply until terminated by either party giving one month's written notice.
25. In the event of GCIL receiving notice of the Client's death, GCIL will process payments required to meet any immediate obligations to PAs or providers (subject to the availability of sufficient funds). This Agreement will then be terminated unless extended by the Client's Executor in order to wind up any further outstanding liabilities to employees, service providers or funders.

Dispute Resolution

26. In the event of a dispute arising between the two parties in respect of the terms of this Agreement, which cannot be resolved through negotiation, an independent arbiter will be appointed by mutual agreement. The decision of the independent arbiter will be final and binding on both parties.

Signed: _____
(Client)

Date: _____

Signed: _____
(GCIL)

Date: _____

Workplace Pensions and Automatic enrolment

The UK Government has introduced legislation to give workers the opportunity to contribute to saving in a pension for retirement. They introduced the Pensions Act 2008 stating every employer employing at least one employee must have a workplace pension scheme in place. "Auto-enrolment" is a quick way of describing the duties of Employers to enrol their employees into a pension scheme as and where applicable.

A workplace pension scheme comes into force on the start date of the Employer's first employee. Not all employees will be eligible for auto-enrolment: pension contributions are earnings related and only become payable if assessed earnings fall into a particular category.

[The Pensions Regulator](#) (TPR) is the public body that protects workplace pensions in the UK. And they will write to employers to advise when their legal duties start, can impose fines if you do not comply with your duties and will advise when re-enrolment is due.

What does an Employer need to do for Automatic Enrolment?

- Choose a pension provider and set up a pension scheme
- Assess your employees to see who needs to be auto-enrolled on your duties start date
- Inform your employee about:
 - The scheme you have chosen
 - How much they will have to pay into the scheme
 - How much you as the employer will pay into the scheme
 - Their rights to opt in or out of the scheme
- Enrol your employees into your pension scheme
- Submit your Declaration of Compliance to the Pension Regulator

What are Employers ongoing responsibilities for pensions?

- pay all contributions (employer & employee) to the pension provider every time a payroll is run
- keep records of:
 - payments sent to pension provider
 - requests from workers to opt out of scheme
 - assess every payday to see if any workers qualify for auto-enrolment

- Re-enrolment every 3 years on the anniversary of your staging date you will have to put your staff back into the pension scheme if they have left it
- Submit your Re-Declaration of Compliance to the Pension Regulator

GCIL has identified that the [NEST](#) (National Employment Savings Trust) set up by the Government is willing to provide a pension scheme to PA employers.

There may be others which you can look into if you wish. The Pensions Regulator provides more information on how to choose a pension provider – www.tpr.gov.uk/scheme

GCIL cannot recommend any one provider. We are not qualified to give you financial advice. If you want independent financial advice you can contact www.unbiased.co.uk or www.vouchedfor.co.uk/services/auto-enrolment/

When you use GCIL's payroll service the payroll team will help you with all things pension.

If you choose NEST as your Pension Provider GCIL will administer the pension on your behalf from setting up the pension for you, enrolling employees when required and uploading the contribution amounts and scheduling the payments.

Employers who use the standard payroll service and make their own payments will need to provide bank details to set up direct debit set up for pension contributions. This will be the account your direct payment funding is managed from.

If you would prefer to use a different Pension Provider you will need to set this up and give GCIL the information needed to include the pension contributions in your payroll paperwork. GCIL will be unable to full administer other Pension Providers but we will work with you to support you to do so.

Glasgow Centre for Inclusive Living Pension Auto-Enrolment Employer Agreement

I understand that by law I need to:

- set up an Auto-Enrolment Pension Scheme
- enrol employees who qualify into the scheme
- allow other employees who qualify to opt in
- make payment to my chosen Pension Scheme for all my employer and employee contributions on time each month

I also understand that if I do not do this I am breaking the law and could face fines which my Direct Payment / Individual Budget will not cover.

Please register me with the NEST Pension Provider

I give GCIL my authority to deal with above Pension Provider on my behalf

OR: I will set up and register with a Pension Provider myself

Signed: _____(Employer)

Print name: _____

Date: _____

*** This section for Standard Payroll Clients only ***		
Which bank account are any pension contributions to be paid from?		
Account name:		
Sort code:		
Account number:		
I agree to setting up a direct debit for pension contributions	Account holder signature	

GCIL Payroll Fee Schedule

Standard Payroll Package (see leaflet for details of package).

No. of Employees	Charge (4 weekly)	Registration Fee
1-5	£30	£97
6-10	£36	£129
11+	£43	£161

Enhanced Payroll Package (see leaflet for details of package).

No. of Employees	Charge (4 weekly)	Registration Fee
1-5	£44	£97
6-10	£50	£129
11+	£57	£161

Note: The 4 weekly charges include £3 per 4 week period towards the cost of the fee for the HMRC Annual Return of £39. In the first tax year of the service, the total number of these £3 contributions paid in the period to 5 April will be deducted from the fee for the first years Annual Return and a final invoice will be issued e.g. if 6 x 4 weekly payrolls are run, 6 x £3 = 18 will be deducted from the fee of £39 and a final invoice for £21 will be issued. For subsequent tax years, there will be no invoice for the Annual Return fee as this will already have been covered in full by the 4 weekly invoices.