

Policy Circular

Document No 19/02

Owner: Strategy & Communications Directorate

Subject: Payroll Charges

Version: 3 of 3

Last Amended: 10 June 2010

Date Reviewed: 10 June 2010

Next Review: June 2012

1.0 Background

Some users who directly employ their own PAs may require assistance with dealing with wages, Tax and NI issues etc. Payroll services can provide this type of support.

Payroll services in general will provide services for time sheets, payslips and payroll summaries, calculation and administering holiday pay and stakeholder pensions, tax credits/returns, student loan repayments and attachment of earnings. They will also handle tax code changes and end of year P35 submissions. The costs will often include a start up fee.

2.0 Policy

The ILF can agree to include an amount within the offer to cover payroll charges where the user who directly employs their own PAs requests this.

Independent Living Fund

Equinox House, Island Business Quarter, City Link, Nottingham NG2 4LA

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Email: funds@ilf.org.uk, Website: www.dwp.gov.uk/ilf

The Independent Living Fund is an Executive Non-Departmental Public Body of the Department for Work and Pensions

Where a user employs only agency care, an amount for payroll cannot be included.

An amount for payroll cannot be included where the service provided is simply for bank account administration, eg paying out cheques, please see the Financial Management Support policy in relation to bank account management.

The Funds can normally consider a payroll charge of up to £12 per week for inclusion in the offer without the need for further information, unless there is cause for doubt.

If the user confirms that a payroll charge is more than £12 per week then information should be obtained to explain the cost. Where a reasonable explanation is given as to the need for additional payroll charges to be met a section manager may agree this providing they are content that the costs are reasonable.

Where the user employs 7 or more individuals, this is likely to result in higher payroll charges.

Any decision to cover costs of more than £12 per week should be noted on the users records.

Payroll services should not be confused with accountancy services. Accountancy services deal with 'profit and loss' or 'fixed and variable asset' issues and are not required by users for the administration of ILF monies. This does not debar an accountancy firm from being paid with ILF monies but the case-holder should be very clear that the service to be paid for is actually payroll.

3.0 Source

SMT Meeting 2 September 2002

Trustees meeting 11 October 2006

Trustees meeting 12 September 2007

David Howard Payroll Services Ltd. (via NCIL)

DCS Payroll Agency [Online]

Greenpay Payroll Bureau Ltd.

Mainway (The Payroll People)

Trustees meeting 9 June 2010

4.0 Cross References

NCIL Payroll Information
DCS Payroll Agency
Financial Management Support policy

5.0 History Date Reviewed

12 June 2007
25 March 2008
1 April 2008
10 June 2010

Equality Impact Assessment

Screening Template

This preliminary impact assessment form is to help you screen your policy, project, function or new service. It should help you consider whether a full Equality Impact Assessment is required by looking at whether there is a potential negative or positive impact on any of the equality groups, if there is an opportunity to promote equality, and whether further data is needed.

Title of policy, project, function or service:

Payroll Charges

Short description of aims and objectives

To ensure users who need support with payroll are able to pay someone to help with this.

Thinking about each group below, does (or could) the policy, project, service or function have an impact on members of each equality group? If so, how?

Equality Group	Yes – negatively	Yes – positively	Unclear	No impact
Age	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Race	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Gender	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Transgender	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Sexual orientation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Religion or belief	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Socio-economic groups	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

What information or research has been considered in judging these impacts?

An amount for payroll has been estimated on reasonable market value but other reasonable costs can be considered. All users can access it equally.

You should consider a full Equality Impact Assessment (EIA) if:

- (a) you feel one or more equality groups will be negatively impacted by the policy, project or service, or
- (b) there is an opportunity to promote equality and eradicate discrimination.

You may also consider further research if it is unclear, at this stage, what the impact may be.

Based on your findings, is a full EIA required?

Yes

No

Please provide a short summary of your decision-making below:

Users are able to access this support on request. There is no impact on any particular equality group.

Notes:

- The completed EIA Screening Template should be sent to Jon Duckworth, User Liaison Manager for approval by the Equality Impact Assessment Board (EIAB).
- We will contact you with any comments or queries about the completed form.

**This form was
completed by:**

Joanna Mora
