

PAYROLL GIVING SCHEME

INTRODUCTION

Tayside Contracts has introduced a payroll giving scheme, in conjunction with Payroll Giving in Action and administered by Charities Trust. This is a voluntary arrangement that allows employees to benefit from savings on Income Tax when making donations to charity directly from their pay, meaning the charity receive more money at no extra cost to the employee.

There is no maximum limit to the amount of salary that an employee can choose to donate to charity. The minimum amount that can be donated depends on the rate of tax that the employee pays.

	Pay no tax	Basic Rate	Higher Rate
Weekly Minimum Donation	£1	£0.80	£0.60

SCOPE AND ELIGIBILITY

Any employee of Tayside Contracts may choose to participate in Payroll Giving. However, if an employee earns below the Lower Earnings Limit there is no tax-saving, so the donation will cost the employee the full amount should they choose to participate.

APPLICATION PROCESS

To participate in the Payroll Giving Scheme employees should use the link on the Tayside Contracts Intranet, <https://www.givingonline.org.uk/Tayside%20Contracts%20868/index.html>, to download the application form or they can call Payroll Giving in Action helpline directly on 01271 344360.

In order to register employees will need to give details of the rate of tax they pay, how often they are paid (four-weekly or monthly), their National Insurance number and their Pay Number (found at top right of payslips).

By participating in the scheme the employee is agreeing to Tayside Contracts taking part of their normal salary in each payroll period to donate to charity, provided that sufficient salary is available to cover the donation amount in that payroll period. This means that the employee's salary will be reduced by the amount they have chosen to donate to charity. If there is insufficient salary to cover the donation in a particular payroll period there will be no charity donation.

REGISTERED CHARITIES

Employees can only donate to UK based registered charities through Payroll Giving. More detailed information on UK registered charities, including how they spend their money, can be found on the following websites:

- Registered charities in Scotland – <http://www.oscr.org.uk/>
- Registered charities in England and Wales – <http://www.charity-commission.gov.uk/>
- Registered charities in Northern Ireland – <http://www.charitycommissionni.org.uk/>

CHANGE OF CIRCUMSTANCES

Employees participating in the Scheme are not tied in for any length of time and are not committed to giving a set amount to charity every month. Employees can opt out of the scheme at any time by

contacting the Payroll Team on 01382 834045. Employees can change the amount of their donation, or the charity they are donating to, at any time by contacting Payroll Giving in Action. Sufficient notice will be required to amend or cancel a donation.

OCCUPATIONAL PENSION CONTRIBUTIONS

Where the employee is a member of the Local Government Pension Scheme all pension deductions will be made on the employee's full salary, before any donations are deducted, meaning that an employee's pension contributions will not be affected by their participation in the scheme.

SALARY RELATED PAYMENTS/BENEFITS

Participation in the Payroll Giving Scheme will not affect any non-statutory benefits or payments, such as Occupational Sick Pay, Occupational Maternity Pay, pay awards, overtime, standby etc.

Entitlement to some statutory benefits is based on employees' earnings and their National Insurance Contributions. These should not be affected by participation in the Payroll Giving Scheme as Payroll Giving does not reduce the amount of National Insurance an employee pays.

Employees should note that if they are in receipt of Statutory Payments (Statutory Maternity Pay, Statutory Sick Pay etc.) their Payroll Giving donations will continue to be deducted from these Statutory Payments unless they cancel their donation.

NO/REDUCED PAY PERIOD

If an employee commences a period of no or reduced pay (e.g. long term absence) there may be no or insufficient salary available to cover their charity donation during that period. If there is no/insufficient salary to cover the donation the employee's donation to charity will not be made.

SCHEME REVIEW

The Payroll Giving Scheme will be reviewed at three yearly intervals, or as required by legislative changes.

GENERAL DATA PROTECTION REGULATION

Tayside Contracts respects the privacy of our employees, any personal data processed during the application of this scheme will be in line with Data Protection Legislation. Further information on how we may process personal data for the purpose of applying this policy can be found in our Privacy Notice.

Should you have any queries or require further clarification regarding any aspects of this policy or related policies please contact, HR Services on 01382 812721 or employment.policies@tayside-contracts.co.uk

If you would like this document translated into another language or in another format such as audio or large print then please contact Angie Thompson, Equalities and Communications Manager on 01382 834165 or angie.thompson@tayside-contracts.co.uk