Official publication of The Chartered Institute of Payroll Professionals

PROFESSIONAL

in Payroll, Pensions & Reward

Issue 70
May 2021

Technology enhances the role of payroll professionals

Visibility and business insight
Functional alignment

Preventing overpayments
Improve awareness

What's past is prologue
Looking back

CIPP UPDATE

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"Open your arms to change, but don't let go of your values."

Dalai Lama (1940–) (https://bit.ly/3uJKDOZ)

Editor's comment

This issue has several articles within the feature topic theme 'technology enhances the role of payroll professionals', providing insight to how payroll is developing. Contrast the views expressed in these with the portrayal of LED calculators in the 'When we were young' themed article on pages 14 and 15, as "weeds of progress flowering in the ancient beds of culture" and that "they would attract the 'wrong sort' to payroll offices".

Page 5 has a must-read momentous message from HMRC.

Mike Nicholas MCIPP (editor@cipp.org.uk)
Editor

Chair's message

Continuing with the theme of embracing change, the focus of this issue is on the part that technology plays in a payroll professional's role. Many organisations that were considering or planning on changing technology before the pandemic have pushed this forward at a significant pace.

Can you even imagine operating now without using Microsoft Teams or another similar operating tool? Payroll can work from home, demonstrating that continuing to provide the same excellent level of service without being sat in the office means increasing usage and accessibility of different forms of payroll technology.

Mobile devices, chatbots, AI, the 'cloud', and data analytics are all continuing to evolve at an extraordinary pace, with us weighing the cost savings, flexibility and increased efficiencies that making the changes can bring about.

As payroll professionals this enables us to improve performance by thinking of and contributing to the organisation's strategy. Being pro-active, we can grasp the opportunities technology are creating to examine the changing role of payroll, determine and push forward the part we can play, and continue to raise our profession's profile.

How many of you were planning to go paperless, and can now say that you don't have any paper in sight? We have to consider concerns about privacy and security, but whether you are an in-house payroll, a payroll bureau, or a hardware provider, changing technology will impact how payroll is processed. By embracing change, as payroll professionals we can contribute positively to organisations both strategically and day to day.

There are various articles in this edition that will be thought-provoking or will help increase knowledge around technology to enhance payroll professionals' role. I hope you find them of interest and of benefit; happy reading.

Liz Lay MSc FCIPPdip FHEA ACIPD (liz.lay@cipp.org.uk)
Chair, CIPP

CEO's message

Although this message reaches you early May, editorial deadlines mean that this message is being written towards the end of March 2021. To put this into context, it was almost exactly the same time last year when I wrote: "I hope all members and their families are keeping as well as can be, both personally and professionally, and that we do see a way forward when hopefully the work to contain and remove the threat of Covid-19 occurs."

Well, that seems a lifetime ago and here we are, in some shape or form, fourteen months into various kinds of lockdown measures. 21 June appears to be the date many of us (particularly in England) are aiming for and hopefully, with a successful vaccination exercise in play, seeing some of the various lockdown measures have succeeded.

It's certainly been a year in the use of technology. Switching from face to face to online delivery of events to ensure students were taught and professionals received training, is a testament to the resourcefulness and ability of the CIPP team. This has been so well-received, with various sessions, such as our BeKnowledgeable webinars, having over 1,000 delegates in attendance.

I'm sure as we inch our way forward, our future working life will no doubt change, be it a combination of face to face and the 'new' way of MS Teams, Zoom and the like as well as a mixed element of working from home and in the office.

With our Annual Conference and Exhibition and Awards ceremony scheduled for 6 and 7 October at the Celtic Manor Resort, we're confident – well, as anyone can be at this time of writing – that this can be a successful 'in person' conference after what will have been a break of two years! We will be surveying members in due course and are regularly in contact with the Celtic Manor Resort to ensure we have the measures in place that may, or will, be required to enable a successful conference of seeing our colleagues face to face once again. We will keep you updated and certainly hope to see many of you at this time.

I concluded my editorial a year ago, saying: "I hope my next message reflects movement back to normality." Well, from now I'm hoping it will be true!

Continue to keep yourself, families and colleagues safe.

Ken Pullar FCIPP (ken.pullar@cipp.org.uk)
Chief executive officer, CIPP

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TECHNOLOGY ENHANCES THE ROLE OF PAYROLL PROFESSIONALS

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We've got mail

The Chartered Institute is pleased to have received the following letter addressed to the CIPP and its members.

Dear all,

As we near the first anniversary of the launch of the coronavirus job retention scheme (CJRS), I wanted to reflect on some of the successes and challenges of delivering the scheme, as well as pay tribute to both CIPP and you, CIPP's members, for all your help in designing and delivering what has been an unprecedented level of support across the United Kingdom.

CIPP, along with other stakeholders, has been involved with the CJRS from the very start – whether advising us on aspects of scheme deliverability, or helping us to hone and improve our scheme guidance on your behalf. There is no doubt that the Covid-19 pandemic has resulted in HM Revenue & Customs working more closely with our trusted partners and stakeholders and it has allowed us to build on our longstanding relationships, well into the future.

I wanted to take the time to write in *Professional* this month because it's you, the payroll professionals across the UK, who I want to say an especially big thank you to. I know it's fallen to many of you to submit the CJRS claims to us, so we can pay out grants to support and protect jobs.

You have made a real difference to employers and employees alike and we are extremely grateful of your support.

As announced in the 2021 Spring Budget, the CJRS has been extended until the end of September 2021.

For periods from 1 May 2021 onwards, employers will be able to claim for eligible employees who were on your PAYE payroll on 2 March 2021. This means they must have made a PAYE real time information (RTI) submission between 20 March 2020 and 2 March 2021, notifying HMRC of earnings for that employee.

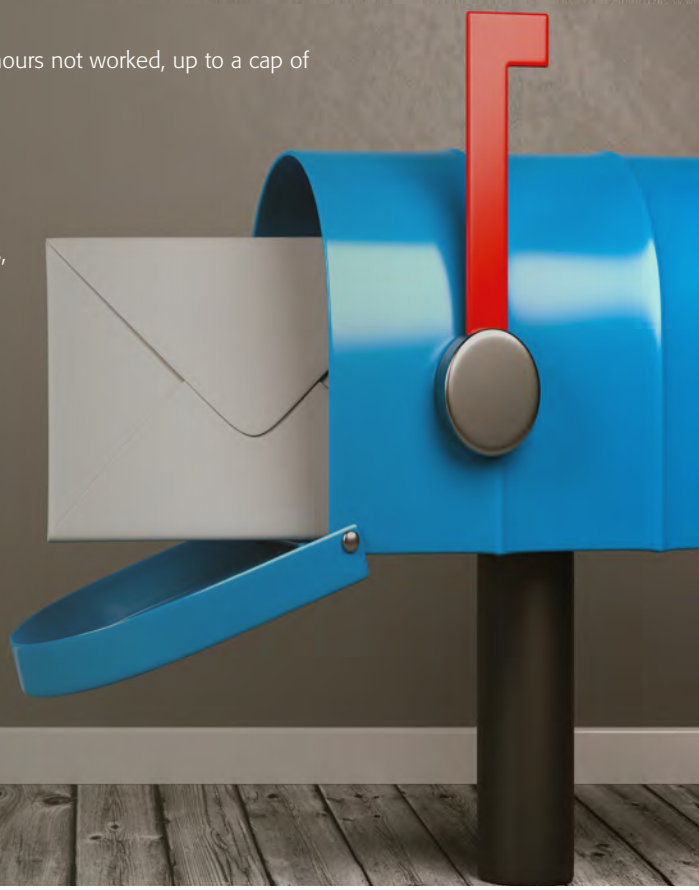
Until the end of June 2021, the UK government will continue to pay 80% of employees' usual wages for the hours not worked, up to a cap of £2,500 per month.

For periods in July, CJRS grants will cover 70% of employees' usual wages for the hours not worked, up to a cap of £2,187.50. In August and September, this will then reduce to 60% of employees' usual wages up to a cap of £1,875.

The next CJRS deadline is 15 May for employees furloughed in April. Monthly deadlines have been introduced so the government can more regularly and accurately see and react to the impact of coronavirus on businesses and individuals, and the cost of the scheme to taxpayers.

I'm proud of the way my colleagues in HMRC have risen to the challenge of delivering the CJRS. CIPP and CIPP's members should be proud of the contribution you have made too. Going forward, there is much work for us all to do. We value our strong working relationship with CIPP, and we'll carry on consulting closely with you as we do all we can to deliver support to employers and employees, as well as the self-employed, as set out in the chancellor's Plan for Jobs.

Angela MacDonald CBE
HMRC deputy chief executive and second permanent secretary



CIPP update

BeKnowledgeable

WITH SPRING seemingly sprung, and winter (mostly) behind us, the CIPP's recent series of BeKnowledgeable webinars drew to a close. These webinars have been a huge hit with CIPP members, with the last one in the series attracting over 1,000 registrants.

The BeKnowledgeable webinars will return in June, hopefully heralding a great summer. The CIPP will be announcing the various subject areas for this series soon.

Annual General Meeting

THE CHARTERED Institute's Annual General Meeting (AGM) took place on 31 March. The CIPP extends thanks to those who attended and/or voted.

The online AGM was opened and closed by CIPP chair Jason Davenport MCIPP MIod. Jason reviewed the year, thanking CIPP staff and board members for their support during his tenure as chair. The AGM marked the end of Jason's tenure, and commencement of tenure as chair for Liz Lay MSc FCIPPdip FHEA ACIPD.

The AGM agenda included the following:

- To confirm the minutes of the Annual General Meeting held on 5 December 2019. (Passed)
- To confirm the minutes of the Extraordinary General Meeting held on 9 October 2020. (Passed)
- To approve the accounts for year ended 30 June 2020. (Passed)
- To reappoint Haines Watts as auditors. (Passed)
- To elect two members to the CIPP board.

The Institute is pleased to announce and welcome to the CIPP board the following new directors who were elected by vote: Louise Gray ChMCIPPdip, and Jeremy Montgomery BA(Hons) FCIPP.

You can read more about both Louise and Jeremy on the 'Meet the team' page of the CIPP website: **www.cipp.org.uk/about-us/cipp-team.html.**

BeConnected: National Forums

WITHIN DAYS of being announced online, the first BeConnected: National Forum became fully booked. Further dates for CIPP members to attend these online events throughout May are available.

Take your pick from the dates currently available in May (see below) and take advantage of a great opportunity to hear the latest updates and recent developments in payroll, pensions and reward legislation.

- 12 May
- 20 May
- 26 May.

Designed exclusively for paying CIPP members, these events – delivered by CIPP's policy and research officers, Gemma Mullis and Lora Murphy – are the perfect opportunity to stay connected with industry colleagues.

Visit **www.cipp.org.uk/events/events-calendar.htm** to book your place.

CIPP surveys

- ***Payslip survey*** – The CIPP extends thanks to all those who completed the now closed annual payslip survey. A report is currently being prepared with details being announced in June.
- ***Benchmarking survey*** – The CIPP has recently launched this benchmarking survey, which for the first time has been opened to all levels of membership and to the wider payroll profession. The survey runs until 30 June.

The CIPP invites you to complete the survey and to ask your payroll colleagues to do the same, in order to help gather as much information as possible.

To take part in the survey use the following link: **cipp.org.uk/benchmarking.**

Congratulations to the newly accredited PAS organisations

THE CIPP's Payroll Assurance Scheme (PAS) is designed to test your payroll processes in relation to payroll processing, compliance and the people skills and development opportunities.

One of the most important elements is ensuring business continuity plans are in place and effective should they be required. Given events over the last twelve months, congratulations to all organisations that have achieved this accreditation and will have been able to put those plans into action.

Special congratulations to our recently accredited organisations:

- RS Components Ltd
- Metapack Limited

Ken Pullar, CIPP chief executive officer, said: "Never has it been more important for businesses to have good payroll processes, knowledge and skills that enable them to implement new government legislation and guidance quickly. Congratulations to those organisations that have recently demonstrated just that."

The Payroll Assurance Scheme is still operating, with assessments currently operating virtually.

To find out how the Payroll Assurance Scheme can benefit your organisation, email **compliance@cipp.org.uk**.

Chartered members

THE CHARTERED Institute is pleased to announce the following individuals have recently gained Chartered membership status:

- **Annette Gibbons ChMCIPPdip**, payroll consultant, Think Payroll Ltd
- **Catherine Carruthers ChMCIPPdip** (pensions), assistant pensions manager, Dundee City Council.

New Chartered membership application process

CHARTERED MEMBERSHIP is the highest level of professional membership that the CIPP offers and only awarded to applicants who meet the criteria. To ensure the process is fair, applications are scored by a panel of current Chartered members who check that applicants demonstrate how their experience meets their organisation's strategic objectives and aligns with the CIPP's values.

Until recently, applications for Chartered membership had been temporarily closed while some exciting changes were made. Now, following a successful pilot of revised process and criteria, the Chartered Institute is pleased to announce that applications for Chartered membership have re-opened and that new criteria for this status apply.

Previously only applicants holding a level five qualification in payroll, pensions and reward were eligible to apply for Chartered membership status. Now, applications will also be accepted from professionals who can evidence significant experience within the industry.

Applicants will need to prove that they have extensive experience of strategic, project and budget management.

Competency frameworks have been created by industry professionals who show clearly what experience is required for Chartered member level.

The application form has been streamlined and new guidelines provided for its completion.

Now is the time to get recognition for your commitment to the industry.

For further details and to apply, please visit the CIPP website: **www.cipp.org.uk/grades/chartered-membership.html.**

On your behalf

Policy team update

The CIPP's policy and research team provide an update on developments

One of the key responsibilities of the CIPP's policy team is to convey the opinions and thoughts of payroll professionals to various government departments in relation to future policies that will impact the profession.

This month has seen a flurry of activity in the consultation space, and there is plenty for CIPP members, and the wider profession, to get involved with. This month's instalment of 'On your behalf' focuses primarily on that area and provides an overview of some of the consultations and calls for evidence that have recently been unveiled.

Don't miss your opportunity to get involved.

'Tax day'

There was an unusual event this year in that, despite traditionally being released on Budget day, consultations and calls for evidence were actually published at a later date – on 'tax day' (http://ow.ly/Nqe330rCebn). The rationale was to "allow for more transparency and scrutiny", and to enable tax professionals to dedicate more time and attention to responding to these documents.

Tax day was 23 March 2021, and the CIPP's policy team waited with bated breath to see if anything would be released that would have ramifications for payroll professionals in the near future. As expected, a variety of the publications related to broader areas of tax that those working within payroll departments would not necessarily be familiar with. There were, however, some interesting offerings, to which the team will be formally responding.

The CIPP was disappointed to see that there was nothing relating to future plans for pensions tax relief, particularly when the net pay anomaly remains such a prevalent issue. A visit to the consultation page (http://ow.ly/Ow9830rCecR) for the relevant call for evidence (which closed in October 2020), reveals that the feedback submitted to HM Treasury is still, at the time of writing, being analysed.

One area in which the CIPP is particularly interested centres on the issue of raising standards in the tax advice market (http://ow.ly/uIGx30rCelG). On first glance, it might appear that this is not particularly relevant to the payroll profession, but on scratching beyond the surface our interest becomes clear. The consultation is divided into two main sections:

- one that looks at whether all tax advisors should hold professional indemnity insurance, and
- another that explores a fixed definition of 'tax advice'.

Within the document examples are provided of professionals who and activities that may be deemed as:

- an employer advising an employee about taxable benefits for the year
- a payroll bureau managing an outsourced company payroll.

The outcome of the consultation could have far-reaching implications for CIPP members, and the payroll profession more broadly.

Other areas of interest include:

- a consultation: 'Clamping down on promoters of tax avoidance' (http://ow.ly/dofa30rCeoh)
- calls for evidence:
  - 'The tax administration framework supporting a 21st century tax system' (http://ow.ly/N5KN30rCeon), and
  - 'Timely payment' (http://ow.ly/tVdK30rCep8).

We will be posting various surveys and hosting several virtual thinktank roundtable meetings over the coming weeks and months, so it is essential to keep your eyes peeled so that you can get involved, have your say, and potentially shape the future of payroll policy.

...the consultation could have far-reaching implications for CIPP members, and the payroll profession more broadly...

LPC annual consultation

Each year, the Low Pay Commission (LPC), which is an independent body responsible for advising the government in relation to the national living wage (NLW) and national minimum wage (NMW) rates, releases a consultation to inform its recommendations.

This year is no different, and the latest consultation has been published (http://ow.ly/uoM430rCetw).

The LPC is requesting views on business conditions and the economic outlook, which is more relevant now than ever due to the ongoing impacts of coronavirus on both businesses and individuals.

The consultation seeks feedback relating to the following.

- The affordability and impact of a proposed increase in April 2022 to a NLW rate of £9.42.
- The intention of increasing the NLW rate to £10.33 by 2024, and to widening the scope of the NLW so that it will be applicable to those aged 21 and over by, at the latest, 2024. (The NLW applied to those aged 23 and over from 1 April 2021.)
- The effects of recent increases to the

...a burden for pension schemes to administer smaller pension...

NLW and other NMW rates, and whether they have affected employment and hours, pay and benefits, productivity, prices and profits.

The LPC will submit its recommendations relating to rates for operation from April 2022 in autumn 2021.

As with other consultations, a survey will be available to complete, and there will be the chance to join a virtual thinktank roundtable meeting, attended by commissioners of the LPC, during which feedback can be given.

Small pension pots group

On Wednesday 24 March 2021, the first meeting of a new industry working group – the Small Pots Co-ordination Group (SPCG) – was held, to begin devising a plan of action for combatting the ever-increasing numbers of small pension pots. The problem has been growing more rapidly since the introduction of automatic enrolment in 2012.

Small pension pots are problematic not only for those saving for their retirement, but also for schemes. As the balances of these inactive pension pots are relatively small, it is not uncommon for them to be completely swallowed by costs and charges. More individuals appear to have multiple pension pots, which makes it harder for them to keep track of their savings and means that they may not be aware of all the funds that they will have available to them when it comes to the point of retirement. Additionally, it is more of a burden for pension schemes to administer smaller pension pots, as opposed to administering larger pension pots.

The scale of the problem has also been made apparent through research. At present, there are over 8,000,000 deferred pension pots, and 8,000,000 active pots in master trust schemes, with many more in other defined contribution schemes. It is anticipated that if no action is taken to target the problem, then there could be approximately 27,000,000 deferred pension pots in master trusts alone, and 9,000,000 active pots.

The CIPP attends meetings of the SPCG. So, if you have any feedback on the growing problem outlined here, and any suggestions on how best to tackle it, then we in the policy team would be delighted to hear from you. We can be contacted at **policy@cipp.org.uk**. Thank you in advance for your input.

Formation of the SPCG was a recommendation of a report published in December 2020 by the Small Pension Pots Working Group.

The SPCG comprises experts from a range of pension providers, industry bodies and stakeholders: Capital Cranfield Trustees Ltd; Pensions and Lifetime Savings Association; Association of British Insurers; Pensions Administration Standards Association; NOW: Pensions; The People's Pension; National Employment Savings Trust; The Investing and Saving Alliance; Which?; Pensions Policy Institute; Department for Work and Pensions; Chartered Institute for Payroll Professionals; Herbert Smith Freehills; Aviva; Fidelity; Royal London. ■

Advisory

The CIPP's **Advisory Service team** provides answers to popular questions

Q: Our employees are required to undergo bag searches after clocking-out at the end of their shifts. On occasion this can cause employees to wait an extra five to ten minutes before they can leave the building. Should a company consider this extra time for payment as it is preventing the employees leaving the site?

A: 'Time worked' includes time where an employee is at or near a place of work. As the employee is required to be available at the place of work, the time spent waiting to be let out of the building and having their bags checked should be paid. This would be regarded as time worked under the provisions in regulation 32 of the National Minimum Wage Regulations 2015 (https://bit.ly/3s0HYzH).

It would be advisable for the employees to clock-out after they have had their bags searched.

Q: As my company is having our new office refurbished, is it possible to register for the construction industry scheme (CIS)?

A: As the company using the building is refurbishing it for their own business, it would not register as a contractor for CIS even if it is regarded as a deemed contractor under regulation 22 of the Income Tax (Construction Industry Scheme) Regulations 2005 (https://bit.ly/3viSZOC).

The company would therefore not need to apply the CIS to any construction expenditure as it relates to property used for the purposes of the business itself. (See HM Revenue & Customs' (HMRC's) *Construction Industry Manual*, page CISR15000 (https://bit.ly/3whTwke).)

Q: Is it correct that employers cannot informally payroll benefits from the 2021/22 tax year? Also, would the benefit being payrolled have to be reported in the full payment submission (FPS)?

A: This is correct. HMRC's *Employer Bulletin* (https://bit.ly/3qOifbW) for February 2021 explains that under end of year processing you must register to payroll benefits.

The only way to payroll benefits from 2021/22 is to enter a formal arrangement with HMRC. The Bulletin provides a direct link to the guidance on how to do this.

Benefits processed through the payroll are included in the FPS and submitted to HMRC via data item 60. The P11D return is no longer required where any benefit is payrolled under a formal arrangement. However, the P11D(b) return is still required to account for any class 1A National Insurance contributions (NICs) due.

Q: Would off-payroll working ('IR35') apply if an individual is a sole trader supplying services through a chain of intermediaries?

A: Hiring organisations are always responsible for deciding the employment status of anyone working for them. The IR35 off-payroll working rules can only apply when an individual supplies their services through an intermediary or if the individual is using a personal service company.

Where an individual (a sole trader) is contracted directly and there is no intermediary involved, normal status tests should be explored as any pay as you earn (PAYE) liability falls on the company engaging them. However, the legislation relating to IR35 off-payroll working would not apply.

Q: We have underpaid an employee for the past three months. We are going to correct this in the next available payroll, but the employee has student loan deductions which will be taken at a higher rate when we process the back pay. Can we manually adjust this to put the employee in the position they would have been had they not been underpaid?

A: Student loan deductions follow the same principles as class 1 NICs, in that they are a non-cumulative deduction. Deductions are made on total amounts, regardless of when they were earned.

The deduction, unfortunately, will have to stand.

If at the end of the tax year, the employee is under the threshold for student loan deductions to be taken, then they can contact the Student Loans Company for a refund. If in doubt with regards to the employee's level of earnings, the Student Loan Company will be able to confirm the figures with HMRC and issue a refund if applicable.

Q: HMRC have withdrawn paper P60 certificates and our software supplier is no longer selling its paper versions. We will, therefore, be printing our P60 certificates on plain paper this year for employees who require paper copies. Is it acceptable to print them out in black and white rather than colour?

A: Yes, providing that all the required information is included on the bespoke P60 a different background colour would be acceptable.

Q: I am setting up my own payroll bureau. Do money laundering regulations apply to a payroll business and will I be required to register with HMRC?

A: Schedule 1, paragraphs 1(a) and 1(b) of the Payments Services Regulations

2017 (https://bit.ly/3rRYoKr) identifies the services that are subject to the Financial Conduct Authority as the transferring of moneys under financial agreements is regarded as a regulated activity.

However, payroll is not a regulated service where a bureau is not part of an accountancy practice as payroll does not provide finance or financial advice to parties.

If the payroll bureau is part of an accountancy practice, they would need to be registered with a money laundering supervisor.

Q: If a contractor is caught by the IR35 off-payroll working rules, would we need to offer the contractors a workplace pension scheme?

A: The IR35 legislation is introduced to establish if an individual is employed for PAYE tax and NICs purposes only.

Contractors are employed not under a contract of employment but a contract for services, which are two separate and distinguishable agreements.

If caught by IR35, a contractor is not regarded as employed or indeed a worker; therefore, employee rights such as pension, holiday pay, and national minimum wage are not due.

Q: Should employees who work a month in arrears and are paid March's hours in April, be paid the new minimum wage (NMW) rates for these hours as they are being paid in the April payroll?

A: Regulation 4(2) of the National Minimum Wage Regulations 2015 (https://bit.ly/30Mu7Rr) states: "The single hourly rate of the national minimum wage at which a worker is entitled to be remunerated as respects work, in a pay reference period, is the rate which applies to the worker on the first day of that period".

In this case, as the rate of pay at 1 March related to the minimum wage rates in force at that time, an employer would not increase the NMW rate in the April payroll for hours worked in March.

Q: An employee has joined the pension scheme which is operated via a salary sacrifice arrangement. They earn the NMW, and a reduction takes them below this rate. Should the employee be disallowed from joining the pension scheme?

A: If the pension is a salary sacrifice arrangement then this cannot take the employee below the NMW rate for their age.

An employer still has auto-enrolment obligations even if the employee is not eligible to join a salary sacrifice pension scheme due to provisions of the National Minimum Wage Regulations.

An employer would need to have an alternative pension scheme available for employees in this position, where the deduction can be taken from net pay rather than as a salary sacrifice arrangement.

Q: An employee has been on sick leave for six months. Our occupational sick pay (OSP) scheme is six months' full pay. If an employee exceeds statutory sick pay (SSP) entitlement, do we have to send a SSP1 form whilst they are still in their full pay period?

A: An OSP scheme is a contractual arrangement and totally separate from SSP.

Form SSP1 should be sent once the employee has exceeded SSP entitlement of 28 weeks.

The employee would then need to contact the Department for Work and Pensions to establish entitlement to employment related benefits.

Q: We have an employee who is asking to be moved to National Insurance (NI) letter C as she has paid contributions for over thirty years. We have calculated that she does not reach state pension age until November 2026. Are we allowed to move her to NI letter C prior to this if she has made the maximum contributions?

A: Under the employee group for NI category letter C, it specifies that this is to be used for employees over the state pension age. There is no maximum limit to the amount of NICs an employee can pay, but liability to pay primary (employee) NICs ceases on reaching state pension age.

Guidance can be found at https://bit.ly/3eFfMyj.

Q: Could you advise if a handwritten amendment can be made on a P45 form before it is issued to the employee?

A: You should not manually amend a P45, and you cannot issue a replacement P45. The only option available would be to issue the employee with a statement of earnings on company letter-headed paper. ■

Spotlight on...

Sue Richardson MCIPPdip
CIPP's payroll advisory officer

How did you start your payroll career?

Originally, I wanted to be a nurse, but at age seventeen I went to work for an accountancy firm as a temp where I was put to work doing payroll and bookkeeping for the firm's clients – and found I really loved it.

I honestly did not realise what went into paying people before actually taking on the task of calculating gross to net.

How did you move into policy and advisory?

After completing the Diploma in Payroll Management and working at the sharp end of payroll, I saw an advert for an Advisory service officer in CIPP's *Professional* magazine. It looked like a really interesting job role, but I thought I'd missed the deadline, so when I saw the advert repeated in the following month's issue I applied; and the rest is history. I commenced working for the CIPP on 22 August 2005.

Holding the Diploma in Payroll Management is an asset to me, and I am a lifetime learner advocate. Deciding to study the course was the best decision I ever made.

How do you feel when you know you have made a positive difference to someone through your advice?

When members tell me that my advice has helped them, I feel very thankful. If they have a particularly difficult situation, I feel like I want to go and help them out. A lot of the situations they find themselves in, I have experienced in the past; so, it is easy to identify with their feelings as well as hopefully finding a solution to the problem.

Lending a sympathetic ear and being able to help members during the trying times of the pandemic gives a big sense of achievement. I also feel this when explaining to people who ask what the Advisory team does, that we assist members who at the moment are working long hours to ensure they are paid on time.

Tell us about a typical week as an Advisory team member?

The week starts by signing on to the CIPP's customer relationship management system and phone systems ready to take calls from members. This is followed by signing into Microsoft Teams to say hello to the other team members, looking at emails and discussing who is doing what for the week and when we will spend time researching.

Every day we provide answers to phone calls and emails. Where we cannot find the answer to a query, we discuss it within the team or put it out to CIPP's policy team. I log the calls and emails I answer as I go along, providing guidance from HM Revenue & Customs or other government bodies.

What skills does an Advisory team member need?

The skills you need in Advisory are to be able to listen to what the member is telling you, to understand what they are experiencing, and to empathise with their situation. You also must have the practical knowledge they need or to be able to point them in the right direction to access proof they are doing the correct thing. Oh, and you sometimes need a crystal ball.

I keep my knowledge updated by searching the web for information and reading *Professional* magazine, *News Online*, and information on GOV.UK, ACAS (Advisory, Conciliation and Arbitration Service), Citizen's Advice Bureau, and The Pensions Regulator.

When providing detailed accurate answers to members an important technique is to translate legislation into 'payroll speak' so that they understand the guidance which is available from government bodies. ■

To appear on this page contact **editor@cipp.org.uk**

Hi55 VENTURES APPOINTS EIRA HAMMOND ChFCIPPdip

DISRUPTIVE FINTECH start-up, Hi55 Ventures, has appointed Eira Hammond as head of payroll as the company launches its new platform, Hi, which enables employees to access their earnings whenever they want, and helps businesses enhance staff wellbeing. Hi also enables businesses to defer their payroll obligations, unlocking a brand-new source of working capital.

Eira Hammond comments: "At Hi we're about to turn everything we have come to know and expect from payroll on its head. Workers have come to expect instant access to just about everything using mobile technology, including their bank, shopping, entertainment and social media, so why not instant access to their pay? Employers will have the ability to offer a completely new employee benefit, enabling them to attract and retain the best talent.

"It's an exciting time to be joining Hi and I'm thrilled to be delivering real-time pay to employees as they earn, rather than them having to wait until pay day."

PAUL SHELLEY LEADS ACTIVPAYROLL'S DUBLIN TEAM

GLOBAL PAYROLL and tax compliance specialist, activpayroll, has appointed Paul Shelley as payroll operations manager – Ireland. Paul has over 24 years' experience working in the payroll sector and has held multiple leadership roles throughout his career, both in-house and as part of the outsourcing sector. Having worked for small and large global organisations across Ireland, Paul's experience encompasses payroll operations, implementations, consultancy, and customer relations.

Alison Sellar, founder and chief executive officer of activpayroll, said: "we are delighted to have Paul on-board to help us start growing our office in the Irish capital."

Paul added: "I am really pleased to be joining the team and being part of a company that is so highly regarded in the payroll industry."

AND BRIEFLY...

- **Laura McCormack** has joined Hilton as senior payroll analyst. Laura previously worked for Aldi UK for almost seventeen years as payroll assistant.
- **James Charlton ACIPP** has been promoted after twelve months at All3Media from senior payroll administrator to assistant payroll manager.
- **Dominik Jablonski** has been appointed as senior payroll consultant, Global Outsourcing at BDO UK LLP.

WOULD YOU LIE TO GET A JOB?

A SURVEY of 2,315 individuals across a range of sectors, conducted by SavoyStewart.co.uk, identified the extent to which prospective employees would go to earn themselves a new role. Some 39% of respondents admitted to lying on their CV at some stage in their professional career. Three in four of those who had lied, said they had got the job.

Amongst the most common fibs told in a CV, the most lied about by one in three (34%) was candidate's skills, such as proficiency in office software. Thereafter, the most common lies on a CV include: work experience (31%); personality traits (e.g. organised) (29%); education (21%); languages (12%); and references (9%).

When respondents were asked would they lie again to get a job: 58% said they'd be happy to tell a little white lie; 36% would be happy to make up a big lie; and just 6% wouldn't lie at all.

What's past is prologue

Cliff Vidgeon BA(Hons) CMA ACG ChFCIPP, CIPP director and **Institute secretary,** recalls the way we were when starting his career

I used to think that when it came to memory the brain acted like a sieve, retaining the larger meaningful chunks, and losing forever the bulk of life experiences. More recently I have refined that thinking due to a few instances where my recollection has been triggered by an array of disparate senses and encounters like the smell of brass polish, a chance meeting and, most recently, having to think about writing an article about my early days at work. Recall is not straightforward and writing this piece has rekindled some random recollections of a period that I might not otherwise have thought about for some time, if at all.

First days

Having attended ten schools and exiting with hardly a qualification to my name, it would be fair to describe my education as having been a bit chaotic. I hadn't a clue what I wanted to do when I left my last school, so I fired off a short letter in the direction of my local Council asking if I could be considered for employment. I was invited to an interview at which I was asked if I had any maths qualifications and, being honest, my response was "no" adding that even basic arithmetic was a bit of a challenge. A few days later, I was offered a role in a payroll office and employed by the Birmingham Education Department. I was particularly attracted to being part of the education service because it occurred to me that the consumer experience gained from my excessive school count might have given me something of an advantage. I was wrong.

If I could be transported back to that time, I am sure I would be immediately struck by the overwhelming presence and strong smell of pipe and cigarette smoke in nearly every office. My first boss, Bill, was an inveterate pipe smoker and he shared a smallish office with a fellow pipe enthusiast and his deputy, a cigarette aficionado. When I entered their office on day one of my work adventure, it was like entering a tenebrous cave encasing multi-layers of murky smog. Bill was great and easy to talk to, but he had been quick to recognise my lack of suitability for payroll work and he told me so. However, he persevered with me, I suspect as something of a challenge.

...a tenebrous cave encasing multi-layers of murky smog.

Politics

One of my first tasks was distributing incoming post. This involved date stamping it all and sorting into piles ready for delivery to the various teams and offices. I wasn't at all prepared for office politics and I had to learn fast. On one of my post rounds, whilst delivering to one of the smaller offices, I was asked if I could close a window. It seemed an easy enough task and trying to be helpful I took it on with a cheery smile. As I moved toward the open window, "You can leave

that window alone" bellowed out from behind an adjacent desk. Retreat seemed a reasonable tactic and I hopped it as quickly as I could. I was later advised that 'window wars' had been raging for some years, the protagonists being a health fanatic and a chain-smoker who shared an office and were locked in perpetual combat.

Shortly after I started work the Equal Pay Act 1970 found its way onto the statute book, although it didn't come into force until December 1975. It is hard to convey the societal attitudes of that period and it was a time of change. I can remember an older colleague telling me that he left his trade union because of its support of equal pay. In explaining this to me he pointed to a large heavy box occupying a space on the floor in front of his desk. It was full of spare continuous computer paper. I was hoping that he wasn't going to ask me to move it, but instead he asked me to show him 'a woman that can pick up that box?'. I didn't take the challenge seriously. He apparently vehemently disagreed with equal pay and the box was somehow central to his beliefs. In all the time that I was there the box remained firmly rooted to the same part of the floor. Notably, some months after our conversation, the individual concerned injured his back and, if I had placed less value on my front teeth, I would have asked him if he intended to volunteer for a pay cut now that the box moving was no longer part of his skill set.

Work issues

The main thrust of our activity involved paying staff employed in schools and it seemed to involve a disproportionate amount of time and resource being devoted to dealing with absences caused by sickness. Schools and colleges in the city were required to submit a paper absence return every week. Every day of absence was manually transcribed on to an absence record and each month we tried to assess the amount of state sickness benefit that each absentee was entitled to receive. (This was prior to the advent of statutory sick pay.) Sickness benefit was claimed by the individual directly from the Department of Health and Social Security (DHSS) and, to prevent staff being better off by going sick (and to save money), the sickness benefit received was deducted from salary. Just to make the process even more labour intensive, we would write and ask the employee concerned for evidence of the rate of sickness benefit receivable (form BS12 as I recall, issued by the DHSS to each recipient). For each full week of absence an employee was excused a National Insurance contribution and instead entitled to a credit from the DHSS. This too required a payroll adjustment.

...the important role that kindness and consideration can play...

Perhaps the most momentous event that had to be dealt with in my early payroll days was the conversion to decimal currency from pounds, shillings and pence or '£sd' (abbreviated from the latin librae, solidi and denarii). It makes me feel quite old to note that this year marks the fiftieth anniversary of the conversion which took place on 15 February 1971. In the lead up to 'D-day' we issued payslips in dual currency, with all payments and deductions in £sd and the decimal equivalent in brackets. This was reversed in the months that followed with £sd finding itself relegated to the bracket. In more recent years I thought that a similar process would need to take place if we were to convert to the Euro. Another example of my being genned and ready for something that never happened.

The mid 1970s also saw the end of the National Insurance (NI) stamp and fixed rate contributions. Everyone had a NI card and an adhesive stamp was to be applied for each week for which a contribution was paid. As a large employer we were let off messing about with gummy stamps and instead submitted a proportion of mainly blank cards to the DHSS each quarter. (Based on the NI number suffix, 'A' suffix cards were returned after March, 'B' after June, and so on.) The only information we marked on cards was a 'C' for a credit for a full week of sickness absence or start date or date of leaving. The cards were then subjected to quite a rigorous reconciliation process.

Equipment

Essential equipment in those days included carbon paper (yes, I am pre-photocopier), blotting paper (great for soaking up coffee spillages), a book of tables that helped you divide numbers by twelve (there were also other so called 'ready-reckoners') and an eraser. Perhaps the most interesting piece of serious kit that was in common use was the comptometer. It looked a little like a typewriter with numbered keys arranged in rows on a slightly inclined plane. Learning to use these wonderful objects and becoming a comptometer operator took considerable training. They were used for a range of calculations, often the addition of large columns of figures. If a comptometer operator checked and rubber stamped your work, you knew that it was the ultimate seal of approval.

The introduction of LED desk calculators led to an interesting debate. There were two schools of thought – those who regarded them as a supplement to efficiency and accuracy and those who thought that they would attract the 'wrong sort' to payroll offices (people who couldn't add up). One of my more literary colleagues described them as "weeds of progress flowering in the ancient beds of culture". I saw them as vital devices that might help me hold on to my job.

People

We were quite a mix of characters with a largish contingent who had served in the armed forces during the second world war. They instilled a mixture of quiet discipline and comradeship to the way things were done. It was not until many years later that I came to appreciate and respect the commitment that many of my older colleagues devoted to the development of their younger colleagues. Bill spent much time and effort guiding me toward some meaningful qualifications and gave me the odd push when he thought I needed it. He also took pity on me and, in his kind and diplomatic way, moved me away from payroll (which, in all honesty, I not was not great at) towards an involvement in pensions administration. He was probably one of the most thoughtful people that I have ever worked with and we stayed friends throughout retirement. From him I learned so much about managing people and the important role that kindness and consideration can play in our organisations. ■

Diary of a student...

Jo Hill MCIPPdip,
Implementation Consultant, Ceridian

Tell us a little about your background and life so far

I live in Buckinghamshire with my husband and our two teenage boys.

After leaving school at 16, I joined a youth training scheme, attending college for two years and gaining invaluable work experience in office environments.

I had my first induction into payroll during those early years, helping the company accountant with the monthly staff payroll. It was around this time a woman came in from Sage to provide training – and I thought I'd like a job like that. I went on to work for Oxford University making the most of their in-house software and network courses, and gradually became more confident.

A few years later I wrote some speculative letters to local software providers and amazingly was offered a role providing support to customers using a 'pay-and-bill' payroll system specific to the recruitment industry. As I had limited payroll knowledge, I received training (e.g. processing payroll calculations manually) – and was hooked. I still enjoy performing manual payroll calculations whenever the opportunity presents.

What can you tell us about your career and qualifications?

I have been fortunate to work for some great employers and customers across various industries, on projects for small start-ups to large, global organisations. Throughout I have worked in support, training, implementations, consulting services, and in operational payroll management roles.

It was important to understand accountancy terms and requirements so to bolster my knowledge I completed bookkeeping qualifications which increased my confidence and meant I could hold my own in conversations with customers.

The studying gave me a taste for professional development and a few years later whilst in an operational payroll management role I built a business case to complete year one of the CIPP Foundation Degree in Payroll Management.

In my role with Ceridian, I work with customers in the UK and Ireland, and across the globe in professional services and implementation, capturing and configuring their payroll requirements.

Why did you choose to study the Foundation Degree?

I was aware of the CIPP and how it represents and raises the profile of our profession, so for me there was never a doubt of which course to apply for.

It was important to me to ensure I really understood payroll's depth and breadth – and the CIPP Foundation Degree gave me that.

How did you find the qualification?

Although I had sound payroll skills, there was so much detail I didn't know. I completed year one in 2009 but on reverting to being self-employed I put years two and three on hold, finally completing my degree in 2015.

I met some great people, from the CIPP, students, and associated bodies, and enjoyed learning about areas of payroll I thought I knew well and those I hadn't really experienced. It taught me so many skills which have enhanced my professional career.

The Foundation Degree gave me both an operational and strategic view and I now approach challenges differently, taking a lateral view to the function and its role within an operation, whilst considering all the factors. This has added another dimension to my project work.

What advice would you give to others who are thinking about studying in order to improve their career?

It is a big commitment which you must research and consider beforehand. Even if you think "this is going to be tough and I will miss lots of family time", don't put it off for another year or convince yourself you can't manage it. I say, go for it! You will surprise yourself how resourceful and resilient it makes you – and the immense satisfaction you get passing the modules and progressing makes it all worthwhile. The hard work is definitely worth it.

How did you manage the work-life balance and your study? Do you have any tips for others in the same position?

Although it was often challenging fitting in studies with a young family and a full-time role where I travelled extensively, I am glad I did it. My two boys are proud of their mum and I believe it sets them a wonderful example and an invaluable life lesson.

Set a study timetable and try to stick to it; but be realistic and prioritise your workload and try not to be too hard on yourself if you slip a little, as you will make up the time.

What would you say is the most important thing you learnt?

I learned that continuous professional development keeps you ahead of the competition and gives you strategic perspective. It is key to maintaining and developing your skills and knowledge regularly.

What did you gain from this qualification – both in terms of skills and also career progression?

My qualification brought credibility, so customers and colleagues are reassured they are in good hands. Prospective employers look for the CIPP Foundation Degree as it is the industry standard, and this has helped me progress. ■

#BePayroll

Helen Sherwood ACIPP MCIPD, HR manager, at Languageline Solutions, talks about the role CIPP has played in her development

Why did you become a member of the CIPP?

Payroll is a key component of my job role, and with the legislation ever-changing, I need to keep continually up to date to fulfil this aspect of my role. Becoming a member of the CIPP has enabled me to join a large community of support, knowledge, and advice. It also provides me with peace of mind that I have access to the latest information and future developments at my fingertips.

How has this membership helped you in your career?

It's important to me that I continually develop and improve professionally; being a member of the CIPP has given me this recognition. It has also given my organisation the confidence that I have the professional knowledge and backing to fulfil my job role and people trust what I am telling them when they come to me for advice. This, in turn, means that I feel more confident running the entire payroll process and improving processes and being better prepared for audits.

Can you describe in three words what your CIPP membership means to you?

My CIPP membership means: professionalism, integrity, knowledge. Whether a business employs five or five hundred people, payroll is a complex, highly regulated process that affects employees' attitudes toward the company and its reputation in the community.

Being a CIPP member proves that I am a payroll professional who is knowledgeable and works with integrity.

What is/has been your favourite/most useful benefit of your membership, and why?

The daily *News Online* updates arriving straight into my inbox are invaluable, particularly with all the current coronavirus legislative changes.

As a member, I now receive 50% off the payroll update course which provides the latest legislation, case law and future proposed changes.

I aim to attend two of these each year as a minimum and always walk away confidently, knowing my knowledge is up to date, and my organisation is compliant.

What I really enjoy about these courses is asking questions to the group about real situations I am dealing with and sharing best practice.

What qualification have you studied with the CIPP?

I studied for the Payroll Technician Certificate at the start of this year. This is a 26-week online course providing the core skills required to administer the payroll function. From calculating gross pay and identifying the differences between taxable and NICable pay, the course provided me with the methodologies for the manual calculation of PAYE income tax, NICs, student loan deductions and statutory payments.

Each module provides comprehensive learning materials and knowledge tests, which you can take as many times as you like. There are also digital online learning tutorials and interactive scenario-based exercises that bring the course to life.

After completing this course, I felt more confident that I could efficiently and accurately handle a wide variety of issues when processing payroll. Still, my learning isn't stopping there, and the next area I want to focus on is pensions, so I'm currently looking into studying the Certificate in Pensions Administration course.

Can you describe your payroll career/journey to us so far?

Payroll has always featured as an add-on to my generalist HR role, but now it is a fundamental component of my role in managing the entire payroll cycle. As I gain knowledge and confidence, I am increasingly enjoying this aspect of my position, and wouldn't say that without the benefit of having the CIPP membership.

How has studying this qualification helped you in your career so far?

It's given me confidence that what I am doing is correct, and further enhanced my knowledge of tax codes and manual calculations.

This, in turn, gives my organisation confidence in what I am doing and saying, and I hope to progress further in this field.

What advice do you have for someone who is thinking of studying a qualification with us?

Don't delay, start as soon as you can. The content is up to date, clear to understand, and whether you are just beginning your career in payroll or continuing your professional development you will find it invaluable.

If you are interested in being featured in the BePayroll series, please email **marketing@cipp.org.uk**

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The Sector-based Work Academy Programme

The CIPP's policy and research team outline the programme

In July 2020, the chancellor, Rishi Sunak, unveiled his 'Plan for Jobs' (http://ow.ly/pl0730rC295), and announced the expansion of the Sector-based Work Academy Programme with the handy acronym SWAP. The aim of the SWAP is to help businesses to start building a skilled workforce, which will benefit both them and the wider labour market as well as, of course, the individuals enrolled onto the SWAP. The fundamental aim of the programme is to help those who join to build their confidence, improve their job prospects and enhance their CVs.

Under the scheme, individuals in receipt of unemployment benefits – universal credit, jobseeker's allowance, or employment and support allowance – are supported in preparing for jobs in specific areas of work through sector-based work academies. The intention of the placements is to assist companies in fulfilling their current recruitment needs, whilst also employing a workforce with the appropriate skills to grow their businesses. The programme is available in both England and Scotland and is administered by Jobcentre Plus.

Sector-based work academies can run for a maximum of six weeks, and the placements must ensure that they provide pre-employment training, a work experience placement, and a guaranteed job interview, or alternatively, assistance with an employer's recruitment process. The placements must incorporate all three of these elements. However, where businesses are struggling to offer all three components, Jobcentre Plus may be able to help with this by, for example, allowing them to work in conjunction with other similar employers to deliver all elements of the placement.

Individuals who are enrolled on the programme will continue to receive social security benefits, and the government may fund any of the costs incurred relating to travel or childcare whilst they are on the scheme. Additionally, employers will see no direct cost for running a sector-based work academy, as all of the training and administration costs are met by the government.

Individuals interested in taking part in the SWAP should liaise with their work coach, who will give guidance relating to the types of opportunity available in their local area and discuss with them their suitability for a sector-based work academy.

> ***...build their confidence, improve their job prospects and enhance their CVs.***

● *Pre-employment training* – Jobcentre Plus, along with a variety of training providers, want to work with employers to establish well-designed sector-specific training, with the goal of meeting the needs of employers and the wider market. Jobcentre Plus will work alongside employers to help them to create the most appropriate package to suit their recruitment needs.

In England, any SWAP training is fully funded via the Education and Skills Funding Agency and delivered through colleges and other training providers.

In Scotland, the funding will be funded in full by Skills Development Scotland, or another partner organisation. Again, the training is delivered by further education colleges and other training providers.

Employers or partner organisations are welcome to deliver their own training if they wish to and can do.

● *Work experience placement* – For the duration of the work experience placement, employers should aim to treat participants in alignment with regular employees as much as possible but may offer additional support through extra coaching and supervision.

To ensure that both participants and businesses benefit from the placement, employers are expected to:

❍ explain what the participants are required to do
❍ advise them of management and reporting arrangements
❍ encourage positive working relationships
❍ give an overview of their business, and the core values and culture
❍ provide a tour of the workplace
❍ provide instructions on the use of equipment
❍ provide guidance on health and safety
❍ give details of standard workplace practices (e.g. dress code).

The ongoing pandemic situation may mean that some processes and practices need to be adapted, but Jobcentre Plus is keen to assist employers in providing participants with a full understanding of what jobs will involve.

● *Guaranteed job interview* – Where a guaranteed job interview is offered, this will give participants invaluable interview experience, and could lead to them securing a position within a company. However, it is accepted that some companies operate different recruitment methods which may mean they cannot say for certain that they can offer a job interview. In these scenarios, participants should be supported through the recruitment process as far as is practicable. ■

The benefits of the SWAP

The SWAP has been designed to benefit both individuals and employers.

Individuals who enrol on the programme are given the opportunity to gain experience in a sector that they may not have previously had exposure to, and the SWAP aims to help them build confidence in that area.

For employers, it is the chance to provide work experience placements to ensure that any potential employees are prepared and suitable for a role within their company.

Further information is contained in the *Sector-based work academy programme: employer guide* (https://bit.ly/3cVx6Od).

Improving mental health

Andrew Drake, client development director, and **Amanda Cran, healthcare proposition leader,** at **Buck,** outline how reforms should be a springboard for employers

The government's recent announcement (https://bit.ly/3fVsgmd) outlining major reform to the Mental Health Act was much needed, with some of the previous legislation dating back as far as 1983. These reforms mark a shift in government policy to match society's changing perception of mental health and the importance people now put on having good mental health. And with the government making changes to its mental health policies, it's vital that employers do the same and assess their own strategies to make sure they provide the support their workforce wants and needs.

Indeed, the increased focus on mental health first aid training and tackling discrimination in the workplace on the basis of mental health is a positive step, especially at a time when the pandemic is having such an impact on the nation's mental health, both in the short- and long-term.

Deep impact

The move towards stronger mental health procedures comes during a time when wellbeing levels have been at their lowest since 2011, with nearly half of people in Britain experiencing high anxiety during the UK's first lockdown (https://bbc.in/3cVoDKN). This is not likely to have improved over the past twelve months, with workers continuing to deal with lower incomes, furlough and uncertainty around their future.

These concerns, among others outside of work, can cause disengagement and poor concentration, which are, in turn, aggravated by associated symptoms of stress, such as poor sleep. With so many workers currently feeling stressed, not addressing mental health problems in the workplace will have a knock-on impact on business performance. One in five (22%) employers say that poor wellbeing caused reduced productivity with 19% also reporting a higher number of absences (https://bit.ly/3dDXwDu).

Clearly businesses need to find a way to help staff deal with poor mental health, but implementing an ineffective strategy can see potentially thousands of pounds worth of investment in benefits spent in the wrong places. During a time of such economic uncertainty, this is not a mistake that businesses can afford to make, particularly when tailoring a scheme around individual employee needs would have resulted in lower costs in the first place.

Putting in place the right strategy

With the new Mental Health Act reforms introduced, employers will be increasingly expected to ensure mental health schemes are fit for purpose and adjusted to suit changing circumstances and potential issues that come with them. To ensure benefits make the desired impact, leadership buy-in, and effective and regular communication and measurement are crucial. But, with so many different providers and options to form a wellbeing strategy, it can be easy for employers to feel overwhelmed about how to best help employees.

What employees want and need can change rapidly, particularly during times of crisis. Many employees will be facing unique and often stressful situations, such as caring for a loved one, that could impact on their mental health. Using communication tools such as confidential staff surveys or face-to-face chats can allow employers to gather large volumes of opinions and feedback to determine what mental health support is needed for each employee.

Employers should also be consistently providing easy access to information, education, and guidance about mental health and wellbeing, or other issues flagged by employees. For example, if financial concerns are rife, sharing free-to-use resources, such as information from the Money Advice Service, may help staff address problems they don't feel comfortable talking about.

Emerging technology such as self-assessment apps can also encourage employees to check their wellbeing independently and confidentially. These apps help employees determine whether they need to speak to their employers about additional wellbeing support, such as one-on-one counselling or help managing finances. Through this, employers and staff can then work together to create a bespoke and tailored employee benefits program.

Moving forward

Employers introducing and improving workplace mental health and wellbeing provisions will come during a time when millions of workers are concerned about their short-, medium-, and long-term future. There are a wide range of options available for employers to create a mental health support strategy that identifies individual employee needs and raises awareness about general wellbeing.

However, consistent communication, strong action from the leadership team, and regular measurement of employee data are required to ensure the mental health strategy remains relevant. Doing so successfully can lead to higher wellbeing levels among staff, improved productivity and retention levels, and better returns on the investments the company makes on mental health support. ■

...easy access to information, education, and guidance about mental health and wellbeing...

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SSP, and end of shielding

IN MARCH, the Department of Health & Social Care issued a letter (see https://bit.ly/2Rnv3Ks) updating the guidance for clinically extremely vulnerable people. With effect from 1 April 2021, these people are no longer advised to shield and cease to be eligible for statutory sick pay (SSP) solely on the basis of being advised to shield. They may, however, be eligible for SSP (or employment and support allowance) if they are sick or unable to work, either due to coronavirus or wider health reasons, subject to meeting the eligibility conditions. Also, they may continue to be eligible under the coronavirus job retention scheme until 30 September, providing their employer agrees.

NMW record-keeping requirements

WITH EFFECT 1 April 2021, the record-keeping requirements in regulation 59 of the National Minimum Wage Regulations 2015 (https://bit.ly/2PQI52Z) are amended by the National Minimum Wage (Amendment) Regulations 2021 (https://bit.ly/3seVkHu). The period for which an employer must retain records sufficient to establish that the worker is being remunerated at a rate at least equal to the national minimum wage (NMW), is increased from three years to six years. However, the amendment applies in relation to an employer's records made before 1 April 2021 only if, immediately before this date, the employer was already required to keep the records.

The increase to the retention period ensures alignment with the period for which employers could be issued with a notice of NMW underpayment.

Car-sharing – taxation

GUIDANCE HAS been updated to clarify the income tax and National Insurance contributions implications where a car-sharing arrangement which enables employees to travel to work in a car with one or more other employees stops due to unforeseen and exceptional circumstances (https://bit.ly/32bVnto). If the cessation relates to coronavirus and the employer's provision of transport or reimbursement of the expense of transport from the employee's home to their workplace, may be exempt. The total number of exempt journeys, however, must not be more than sixty in a tax year.

And briefly...

- *NSR Appendix 7A and 7B* – The deadline for submitting returns NSR Appendix 7A and NSR Appendix 7B for tax year 2019/20 has been extended due to the pandemic from 31 March 2021 to 30 June 2021.
- *Northern Ireland* – With an effective date of 6 April 2021, the Employment Rights (Increase of Limits) Order (Northern Ireland) 2021 has set: the maximum amount of a week's pay for the purpose of calculating redundancy pay or various awards at £566; and the limit on amount of guarantee payment payable to an employee in respect of any day at £30 .
- *NMW guidance* – An updated version of *Calculating The Minimum Wage* guidance for employers can be found here: https://bit.ly/3x1JRPs. Amongst other things, it includes: more information about worker eligibility, payments and deductions, and salaried hours work and unpaid work; additional example calculations for common NMW errors that employers can make; and a checklist of common NMW risks.

Diary dates

Last day for submitting a real time information employer payment summary to apply to tax month 1	19 May
Deadline for payment of PAYE and NICs etc to HMRC's Accounts Office by non-electronic method. Add '2201' to accounts office reference to ensure accurate payment allocation.	
Deadline for payment of PAYE and NICs etc to HMRC's Accounts Office by electronic method. Add '2201' to accounts office reference to ensure accurate payment allocation.	22 May
Due date by which employees are to receive P60 certificate for tax year 2020/21	31 May
Last day of tax month 2	5 June
First day of tax month 3	6 June

Preventing overpayments

Lora Murphy ACIPP, CIPP policy and research officer, discusses the causes and what can be done to prevent the incidence of overpayments

Having emanated from a background in operational payroll, I live and breathe the motto of ensuring that payment is made to employees both accurately and on time. This is a mantra that permeates throughout the industry, but payroll professionals recognise that there are some key areas in which payroll departments falter, and it would be plausible to state that overpayments is one of those.

Overpayments are often cited as the bane of the lives of payroll professionals and can, of course, be caused from within the payroll team directly. They often occur because of miscommunication or, indeed, a complete lack of communication from other departments within a business or from employees.

In the first in a series of articles that explore the issue of overpayments, attention here is focused on preventing overpayments from happening in the first instance. Subsequent pieces will centre on the steps payroll departments need to take when reclaiming overpayments, and the raft of considerations to be made prior to making deductions in relation to overpayments.

Education of the wider business

The CIPP policy team are passionate about payroll professionals educating the wider teams and employees within their businesses as to the importance of communication, and how this will ensure that staff receive the correct pay each period. Payroll deadlines should be circulated frequently, and kept within an area, visible to all staff, to allow them to adhere to the timeframes set by the payroll department.

Employees, and particularly department managers (who are more likely to be responsible for submitting payroll information) should be aware of the consequences of providing incorrect data, and of failing to submit any data at all, within the stipulated timeframes.

It may also be the case that where a manager or someone responsible for submitting employee information to payroll leaves, their successor may not be aware of the processes or rules of providing that data to the payroll department. Again, emphasis is on education, and ensuring that everyone is aware of their responsibilities, business wide.

Similarly, where employees have access to self-service, the importance of inputting information accurately should be emphasised to all staff. When employees provide information to managers, or a notification of a change, accuracy is again important.

Education in these areas will, hopefully, work to eliminate the likelihood of overpayments being made due to internally incorrectly submitted information, which is delivered by individuals outside of the payroll department. This may even serve to demonstrate that payroll teams are not just responsible for 'pushing a button' (that old adage) and conveys to wider teams within businesses that payroll is actually a significantly complex and demanding function, vital to the successful operation of any company.

> ***...emphasis is on education, and ensuring that everyone is aware of their responsibilities...***

Checks within the payroll department

Whilst communication with the rest of the business is important, it is also essential that the payroll department carries out its own checks prior to each payroll run.

The types of check that many businesses favour include exception and variation reports. Reports of this nature allow the payroll department to identify any large fluctuations to the pay of individuals, so that further investigation can be carried out, and a reason for the substantial variation established.

Whilst writing this article, I am acutely aware that payroll professionals are extremely busy individuals, particularly as many of them are still having to grapple with the extension of the coronavirus job retention scheme (CJRS). I do, however, need to include the recommendation that all changes made to payroll are ideally checked by a person other than the individual who made that amendment each pay period. This may, in reality, be a 'nice to have' at the given time, but the more checks that can be carried out, the higher the chance of eliminating any overpayments to employees, and running a successful, error-free payroll.

Frequent causes of overpayments

It is widely recognised within the payroll profession that there are some scenarios in which overpayments are more likely to occur.

A common cause of overpayments is

when employees leave the employment. Unfortunately, the payroll department do not have a crystal ball, so if they are not notified that an employee has left, or is leaving the business mid-pay-period, then the employee will remain on the payroll. Where this employee receives a pre-set amount of pay each pay interval, it is highly likely that this will be paid if no leaver notification has been received. A recommendation from the CIPP would be for businesses to produce a 'leaver checklist' to be completed each time an individual is due to leave. In this checklist, there should be a step that involves notifying payroll of the change. Again, education would be fundamental in the success of this process, as staff would need to be aware of the existence of the checklist, and where they can locate it.

The CIPP Advisory team receives multiple enquiries from members regarding overpayments when an employee has chosen to take a period of parental leave. If, for example, an employee is entitled to statutory maternity pay, or no pay at all via payroll whilst on leave, then if payroll has not been notified of the circumstances there is a strong chance that the end result is an overpayment. Again, robust procedures and processes should be implemented within organisations relating to parental leave, to ensure that the payroll department is notified in sufficient time to account for any changes to pay. The same applies where employees are absent due to illness and are maybe only entitled to statutory sick pay, or no pay at all.

...evident that a lack of communication is the fundamental cause of overpayments.

Where employees change their hours there is also a high risk of overpayment should payroll not be advised. This links closely to parental leave, as parents returning to work regularly opt to reduce their hours to spread their time between working and caring for their child/children. If a set amount of pay is given automatically each pay period, overpayment could potentially occur if the change has not been accounted for within the payroll system. There are actually prescribed periods of notice that employees must provide to employers where they wish to return to work, and amend their hours, so, if these timeframes are adhered to there is no reason why payroll should not be notified in sufficient time for the necessary changes to be made.

Conclusion

A clear pattern is emerging, and it is evident that a lack of communication is the fundamental cause of overpayments. There are steps that payroll departments can take to try and ensure that payments are as accurate as possible, but they have no chance of succeeding and eliminating any overpayments unless they are advised of changes that will impact pay, within appropriate timeframes. Further education needs to be provided within businesses to try and tackle the issue of overpayments, and to dispel the myth that payroll professionals do nothing more than 'push a button' each pay period. An enhanced awareness of what the payroll team do may ultimately lead to further appreciation of their role within a business, which, as we have seen on an even bigger scale because of coronavirus, is a key one. ■

Why 6 April? A brief history...

In 1582, pope Gregory XIII decreed that in the year in which the ancient Roman Julian calendar was discarded, and the new Gregorian calendar adopted, ten days be cut. The purpose of this served, amongst other things, to broadly align 25 December – being the day the Roman church celebrated the Feast of the Nativity – with the winter solstice in the northern hemisphere. Although the Julian calendar generally added a leap day every four years it did not do so when the year was a centennial (e.g. 1700), which over time led to substantial discrepancy in the coincidence of religious festivals (including Easter) and various events. The Gregorian calendar ensured a leap year every four years, even at the turn of each century.

In 1750, Great Britain introduced the Calendar (New Style) Act for the primary purpose of "correcting the calendar now in use". The Act also settled the position of the leap year date as 29 February, and the legal start of each year as 1 January.

The Act stipulated that Wednesday, 2 September 1752 be followed by Thursday, 14 September 1752 thereby eliding eleven days. The extra eleventh day arising because of the delay adopting the Gregorian calendar. In addition, the Act ordered that civil and market days (e.g. quarter days) be moved forward by eleven days so that no-one should gain or lose and that markets match the agricultural season. In Britain, quarter days fell on: 25 March (Lady Day); 24 June (Midsummer); 29 September (Michaelmas); and 25 December (Christmas).

Quarter day 25 March was a particularly significant date commercially and financially, as rent fell due, salaries paid, and new labour contracts agreed. This date was also effectively the end of the tax year. The Act stated that monthly, quarterly or yearly payments would not become due until the day they would have done had the Julian calendar continued. Thus, due dates were deferred by eleven days, and the end of the tax year moved to 5 April. Hence, 6 April as the start of the tax year.

(Source: *Wikipedia* (https://bit.ly/3dRF8qw; https://bit.ly/3a7rfDT)) ■

Incorrect tax codes

David Malik-Davies, director at **The Tax Refund Company,** discusses the solution to a persistent problem that affects one in three employees

Research has found that 36% of employees had paid too much tax as a result of being given the wrong tax code. The research of 54,000 employees in the UK, conducted by The Tax Refund Company, found that 36% had been given at least one wrong tax code in the previous four years resulting in them paying too much tax, with employees losing on average £204 each.

A separate study of 2,000 employees found that:

- 71% believe someone other than themselves is responsible for making sure they pay the correct tax, typically HMRC or their employer
- 47% never check their payslip
- 32% didn't know that having more than one job affects their tax.

The complexities of the UK tax system make it very hard for ordinary taxpayers to check their own tax code. Most employees have no idea that they even need to, assuming HMRC automatically issues the correct code and that their employer would know if it was wrong.

If employees are being effectively underpaid, this will in some cases be adding to, or even be the cause of, their financial stress. The importance of addressing employees financial wellbeing should not be underestimated. This area has been gaining significant traction over recent years as more and more employers recognise the real cost to their bottom line of failing to do so.

Financial wellbeing schemes are great, but there seems little point in focusing on how to save money, minimise borrowing or deal with debts if employees are actually being underpaid because they have the wrong tax code. Helping them check they are using the correct tax code and being paid the right amount would seem like the obvious first step in any financial wellbeing programme.

> ***...not only are the employees unaware they could have a problem with their tax, but their employers are also unaware the problem exists.***

The issue is compounded by the fact that not only are the employees unaware they could have a problem with their tax, but their employers are also unaware the problem exists.

Our work with employers is focused on helping them educate their employees to understand that their tax code is their responsibility and their employer must use the code HMRC provides. At the same time, we recognise the majority of employees have neither the knowledge nor inclination to check their codes and so we're on hand to provide help if required.

Although theoretically it's possible to check your own tax code, this presupposes you have the necessary knowledge and understanding of tax, or the inclination to gain that knowledge, which few employees do. Where we act on behalf of employees who have tried to check their own codes, and in some cases got money back from HMRC, we frequently find they failed to check properly and help them get more money back, or we find errors where the employees' own checks with HMRC have found nothing.

Employees are often frightened of checking their tax in case they end up with a tax bill, so we've taken steps to allay those fears through our guarantee to pay unexpected tax bills that occur as a result our work.

In the past payroll managers frequently assumed that telling employees to check their tax codes would create an increased workload, but were surprised to find this wasn't the case. Over the past 28 years we've helped more than two million employees check their tax, developing a web-based system that enables us to run a comprehensive and in-depth review of an employee's tax position without the need for input from their employer's payroll department. Where we find errors in their tax codes that have caused them to pay too much tax, we can restore the employee to the correct financial position.

In the current economic climate, many employers will struggle to give employees a pay rise, but by simply advising their employees to check their tax codes, over a third of employees could end up with more money in their pocket, and at no cost to the employer – a true win-win." ❑

For more information on the service offered by The Tax Refund Company, visit www.thetaxrefundcompany.co.uk.

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Flexibility is here to stay

Though the jury may be out on four-day working, **Dawn Brown, HR expert** at **MHR,** outlines the arguments

The Spanish government's decision to approve a pilot project for a 32-hour, four-day working week has reignited a debate that was trending before the pandemic.

Companies in Germany and New Zealand began experimenting with a shorter week before 2020, claiming it achieved the perfect balance of higher productivity and improved employee happiness and wellbeing. The consumer giant Unilever jumped on the bandwagon, trialling the four-day week in New Zealand (https://bbc.in/3usx7z6); but as this only affects 81 employees, it raises the question of how relevant such a trial is to larger on-site workforces in sectors such as manufacturing or contact centres where many companies work round-the-clock.

Despite the obvious appeal of a reduced working week, employers and employees alike must fully understand the practical implications, which might not be desirable for all. Most employers will ask whether reducing hours is sensible as the economy seeks to recover from a sudden and far-reaching recession. The current demand for a four-day week in Europe contrasts starkly with attitudes in the Far East where, for example, Chinese tech employers believe in '996' (https://bit.ly/3t1PASI) – nine hours work each day for six days-a-week.

Productivity is rightly a concern in the UK, given that the country's output per worker lags behind most G7 competitors, but if a company is considering switching to four-day working it may have to change its mindset as well. Instead of concentrating on hours worked, which leads to presenteeism, businesses should focus on measuring outputs in detail. This will provide a firm basis on which to make a judgment about the viability of the four-day week. Studies show that lots of time at work is wasted in long meetings, admin and procrastination, which companies could reclaim through a more diligent approach and implementation of automation technology, especially for routine admin tasks.

Many employers will also worry that customer service is bound to suffer in a four-day week. Some smart rostering could resolve these problems, allowing five-day operations to continue, with more than one person covering a role. Small businesses without the capacity to accommodate such a shift may have to consider closing one day a week or reducing their hours if they want four-day working. The keystone of success is to ensure focus remains on customer service while communicating the change to all customers.

> ***...employers and employees alike must fully understand the practical implications...***

Employers considering a shorter week must avoid their workforces suffering from disengagement, stress and ill-health as they seek to accomplish heavy workloads in less time. Additionally, nobody has yet come to an universally applicable set of guidelines about whether a four-day working week should result in pay, holidays and associated employee benefits being prorated.

For many companies it is simply not possible to complete five days' work in 20% less time. Without reducing salaries, the immediate benefits of a shorter working week become difficult for many employers to see, while the majority of employees cannot afford to have their pay reduced.

Employers concluding that a four-day week is not viable or desirable, should consider making flexible working more accessible. The pandemic has awoken employees to the opportunities for a more flexible working set-up, and in many cases, employers are responding positively.

The demand for flexible working is particularly strong among younger professionals, working parents of young children, adults with caring responsibilities, and those looking to achieve better work-life balance. Employers would be ill-advised to ignore this demand, especially when despite the recession there remains a shortage of skilled and experienced employees in many sectors. Here again, rostering should allow employees to work when they are best able to concentrate, even if that is early morning or late at night. This should, of course, include the ability to work from home, after agreement on the arrangements. Flexibility may also include allowing employees to compress hours so they work the equivalent hours of a five-day week across four days, for example.

This level of flexibility is much easier for employers that already deploy more advanced rostering and time-and-attendance technology, especially if it is cloud-based to provide reliable and secure access from home, with self-service functionality.

Trust is also a vital glue when an organisation's working hours become more flexible, created through regular communication between managers and individuals. Hassle-free check-ins give managers oversight and facilitate communication within teams, ensuring nobody is overlooked or left struggling with excessive workload or tasks for which they are not qualified.

The four-day week will not work for many employers and is not a panacea to improve employee wellbeing. It comes with many risks, but it cannot be dismissed out of hand. Many organisations will have to examine it to attract and retain talent. Even if they do reject the four-day week, they should consider increased flexibility to optimise the outputs of a skilled workforce and avoid mental burnout. ■

Public interest on hold

Henry Tapper, chief executive officer for **AgeWage,** provides insight to disagreements and delays dealing with pension pot proliferation

Having watched the infighting of the trade bodies within the pension industry, it's refreshing to write for the CIPP which properly represents all of the payroll industry (and a lot of the good that is going on in pensions). I am sorry to write ill of pensions but as I approach my 60th birthday, I don't see much point in holding back. It is time that those representing the different factions within pensions stopped throwing rocks at each other and concentrated on what really matters – improving savers' retirement outcomes.

To do this, the two principal trade bodies – the Association of British Insurers (ABI) and the Pensions and Lifetime Savings Association (PLSA) – which represent the commercial interests of pension providers should work together. In particular, they need to collaborate in the interests of savers who have multiple pension pots resulting from moving from one workplace pension to another resulting from auto-enrolment.

Pension people have known for many years that a problem was brewing. The Department for Work and Pensions (DWP) estimate that by 2050 there will be 50,000,000 'orphaned' pots; and the Pension Policy Institute tell us that already there are some £20-billions in unclaimed pension pots to date. There are few winners in this relentless proliferation of pension pots.

Pension providers define 'small pots' as those with less than £1,000 in them, and 'micro-pots' as those with less than £250 in them. Each pot has a cost of maintenance and a cost of claim when the money is paid out. In addition, pots carry a fixed charge to providers – being a general levy on providers based on the number of members or policyholders under their control. Faced with increasing levies and minimal revenues from assets managed in the pot, the commercial providers have introduced fixed charges on pots which are small enough to keep big pots competitive but large enough to restrict or even prevent growth on the smallest pots.

The government are about to cap these fixed charges to ensure that small pots do not find they are being eroded by a composite charge greater than the 0.75% charge cap, which simply adds more complexity to an already complex system.

> ***...few winners in this relentless proliferation of pension pots.***

The economics of running an employer scheme can be very complex. Tesco, when it decided not to run its own workplace pension, ended up participating in three schemes. Two were with Legal & General (L&G), one for high earning active members, and the other for low earners (the driver being the net pay anomaly). The third scheme was for deferred members with very small pots; the members went to Smart pensions. The logic was that Smart, being smart, could run small pots cost effectively while L&G, being commercial, would only give Tesco the terms they wanted if the small pots went elsewhere. Once more, complexity arose because of a systemic failure within pensions to clean up its act.

Last summer, recognising that the pensions industry was not getting anywhere, the DWP set up a small-pots working group which reported back to government in super-quick time that there were things that could be done to sort the problem:

- duplicate pots could be consolidated by trusts managing two periods of service
- members could be exchanged between commercial master trusts
- a system of 'pot follows member' could be introduced.

The working group ruled out a proposal that would have meant payroll administering contributions to multiple schemes so members could decide which pot they wanted the employer to contribute to. This was partly due to effective lobbying from the payroll industry and especially the CIPP.

The original working group has now been superseded by the 'Small Pots Co-ordination Group' under the chairmanship of Andrew Cheseldine; a good choice as he is experienced, competent and gets on well with everyone. He will need all his skills as reports of the initial meeting suggest that the ABI and PLSA, representing insurers and trustees respectively, are not co-ordinating. The PLSA says that this is their 'baby', but the ABI point out that many of the master trusts are funded by insurers and that they want group personal pensions included in the discussions.

Meanwhile, progress towards establishing common data standards are bogged down in wider issues to do with the pensions dashboard.

What this means is that we are unlikely to hear more on this subject until June, and that the problems for members of workplace pensions are unlikely to be addressed this year. With the dashboard already two years behind its scheduled opening, the proposed timeline to start offering a single look at all data by 2023 also seems to be slipping.

Meanwhile, consumerists – including myself – have been lobbying the DWP to do for pensions what HM Treasury did for banking and bring in the Competition and Markets Authority to ensure we get 'open pensions' just as we got 'open banking'. The frustrations with the pace of change within Westminster may make this happen, sooner than the PLSA and ABI expect. ■

Shared cost AVCs

Amanda Venables, senior manager employee benefits, at **PSTAX,** reveals the rise in popularity of SCAVCs in local government

The Local Government Pension Scheme (LGPS) is a valuable part of the pay and reward package for individuals working for employers participating in the scheme. A key feature of the scheme for an employee who joins is the option to boost their retirement savings by paying additional voluntary contributions (AVCs). However, there is an opportunity available to LGPS members which provides a more cost-efficient way to boost their retirement benefits.

Where a member opts to pay AVCs, the employer can also contribute to their AVC fund through what is known as a shared cost AVC (SCAVC), which LGPS rules allow to be provided through a salary sacrifice arrangement. This results in the employer and the member saving on class 1 National Insurance contributions (NICs), in addition to the tax savings already available to the member. It means potentially significant amounts of money saved for LGPS organisations at what is a financially difficult time for local government. There is no change from the existing AVC provider which still receives the monies and invests these according to the member's personal investment choices.

Readers will be aware that the use of salary sacrifice is an effective and popular method used by employers to provide benefits to employees. It involves an employee's agreement to sacrifice part of their gross income in return for an employer's agreement to provide a benefit.

As a result of the optional remuneration arrangements legislation introduced in April 2017, certain benefits provided through salary sacrifice that were previously exempt from a tax/NICs charge are now treated as taxable benefits in kind. However, pensions – including AVCs – are not affected by the legislation, which makes SCAVCs an attractive proposition for employees and employers alike.

Employers of all sizes will enjoy both NICs (13.8%) and apprenticeship levy (0.5%, if applicable) savings on the total amount of salary sacrifice. For employees, a contribution of £100 into a standard AVC costs a basic rate taxpayer £80, but with the NICs saving available via a SCAVC, that £100 has a net cost of just £68.12.

> ***...makes SCAVCs an attractive proposition for employees and employers alike.***

The setup, administration, and employee communication of a SCAVC scheme can be time-consuming, which can often prevent organisations from introducing them. There are also many considerations when setting up the scheme, including discretions policy, compliance, and more. For this reason, PSTAX started AVC Wise Ltd a company dedicated to the provision of a fully-managed solution to LGPS organisations, making the launch and on-going management of such schemes easy and hassle-free for employers. The service includes comprehensive project management, monthly employee communications to maximise awareness and engagement (including educational webinars), and a bespoke online platform for application management.

Founded in 2018, AVC Wise is currently working with over 100 LGPS organisations to facilitate their SCAVC schemes. The growing popularity of this arrangement is enabling local authorities and other public bodies within the LGPS to achieve significant savings and for their employees to boost their pension pots in an extremely cost-efficient way.

There has been a substantial increase in scheme take-up in the last year, particularly within the Covid-19 period. Over 5,500 SCAVC plans have been created by LGPS members since 16 March 2020, with a total of over £2,000,000 in salary sacrifice.

A West Yorkshire council with 9,000 LGPS members introduced a SCAVC scheme with AVC Wise's in June 2020, and is saving over £25,000 per month, £300,000 per year before fees. An university with 1,250 LGPS members introduced a SCAVC scheme in April 2020, and is saving almost £2,800 per month, £33,600 per year before fees.

With traditional savings interest rates being as low as they are, LGPS members are increasingly realising the benefits of saving in this way, and this trend is expected to continue. The recent 2021 budget announcement concerning the freezing of personal allowances for years to come, will help to make the benefits of the tax/NICs savings become apparent for members too.

There is also an increase of knowledge and awareness of members around the main LGPS, with a dedicated webinar focussing on that very subject, replacing and improving upon the educational service previously provided by AVC providers.

The investment market is recognising the value of local government AVCs too, with a new AVC provider recently entering the space and offering their services to pension funds across the country.

With the right care, attention and member communication, a SCAVC scheme will prove to be a success for all concerned. However, any salary sacrifice arrangement must be properly implemented, and employers should seek professional advice. ■

Giving them space to breathe

Gareth Stears, pension technical consultant at **Aries Insight,** reveals an imminent development on debt recoupment

A new government initiative is arriving on the scene that will be of interest to the pension industry – but it could easily have passed us all by.

From 4 May 2021, the Debt Respite Scheme ('the Scheme') will be in operation. An authorised debt advice provider (or local authority providing debt advice) will be able to register their client with the Scheme at the Insolvency Service. They in turn will notify all the individual's creditors that a 'breathing space' is in place.

The breathing space is a moratorium lasting sixty days (or longer, where difficulties with mental health are a factor) during which there are restrictions (which I'll come to) on what creditors can do.

You might wonder what this has to do with providers of pensions. Members of the public don't tend to owe pension arrangements money. It's essentially the other way round, but sometimes pension arrangements overpay benefits. Then they need to recover the trust's property (or the provider's money). Although this probably isn't the sort of debt the government had in mind, is it in scope nonetheless?

We checked the regulations. For a debt to qualify, it can be: "any debt or liability other than non-eligible debt."

So, it includes any debt or liability – in the general sense of the words – unless it is 'non-eligible debt'. For the record, it includes debts incurred or due before 4 May.

The regulations provide a list (too long for mention here) of debts that don't qualify for breathing space immunity. It includes things like the student loan, child maintenance, and debts incurred due to criminal activity. We checked, so you don't have to.

Overpayment recovery by pension arrangements is not excluded (and therefore subject to the Scheme), with one exception: overpayments due to fraud by the debtor.

'Fraud' is not defined. In practice, the pension arrangement could appeal to an individual's debt advisor that the overpayment should not qualify on grounds of fraud. Or, if the pension arrangement simply chose not to comply, it might be for a higher power to interpret 'fraud' to decide.

Note also that the fraud must be 'by' the debtor. If an overpayment is due back from a scheme member's estate due to fraud by a greedy relative, the exclusion might not land its punch.

> ***...Attachment of earnings orders, which are like recoupment, are specifically excluded...***

The good news is you don't have to do anything until you receive a notification. Just make sure no one throws the notification in the bin.

During the breathing space (which I shall not abbreviate, as I like the Scheme), creditors must not:

- make any attempt to recover the debt, nor
- require the debtor to pay fees, penalties, or charges on the debt that accrue during the period, nor pay interest on the debt. (Interest can still accrue on the debt, but not on the arrears accrued during the breathing space.)

The Scheme doesn't wipe the debt away. Rather, it gives the debtor a chance to work with their debt advisor, without pressure from creditors, and put together a plan to get back on track.

Pension arrangements should be careful when communicating with the individual. They cannot ask for repayment and should avoid mentioning the debt unless responding to a question about it or providing reassurance (e.g. explaining what it is happening with any interest).

Most importantly, arrangements must not take any 'enforcement actions' (which obviously includes 'sending the boys round'). You should not attempt recovery during a breathing space.

But what about recoupment? This is where an overpayment is recovered from future instalments of benefit. The regulations tell arrangements not to: "take a step to collect a moratorium debt from a debtor."

A pre-agreed deduction arguably isn't 'taking a step' if it is automated and will happen unless an administrator 'takes a step' to prevent it.

Government guidance on the Scheme isn't definitive on this, but says: "During the breathing space, the debtor should continue to pay any debts and liabilities they owe you. You can continue to accept these payments, including those you get from existing direct debits."

Attachment of earnings orders, which are like recoupment, are specifically excluded from the breathing space. However, in the presence of doubt, it would be advisable to check with the debt advisor.

The government likely didn't consider the pensions industry when publicising the Scheme. We don't know how much effort they went to with more affected industries. But ignorance of the law is, famously, no defence against the consequences. We're grateful to an Aries member for bringing this to our attention.

At least if a notification comes your way, you'll have an idea what it's about and what you should (and more importantly shouldn't) do. ■

Sleep-ins, status, safety

Nicola Mullineux, senior employment specialist for **Peninsula**, reviews the decisions in three cases

Royal Mencap Society v Tomlinson-Blake

The UK Supreme Court has announced its judgment in this case which concerned the payment of sleep-in shifts for support workers. The case relates to a situation which had been the cause of much confusion for employment tribunals (ETs).

The employee operated in the care sector and regularly undertook overnight 'sleep-in' shifts at the premises in which elderly, disabled or otherwise vulnerable people lived. The idea was that she was on call to provide urgent assistance to these individuals if required but, aside from this, had no further duties. Due to the unsociable hours that these shifts required, the claimant was allowed to sleep whilst undertaking the role. In actuality, it was very rare that she was needed during the night and was therefore able to sleep through most of her shifts.

The issue here involved how the employee was paid for the overnight shifts. During any periods that she worked in the day she was remunerated at an hourly rate that reflected her national minimum wage (NMW) entitlements. However, during the 'sleep-in' shifts, she was paid a flat-rate allowance plus the amount of one hour of pay to reflect the fact that she may be woken up on occasion. As a result, the employee argued that the employer was not following regulation 32(1) and 32(2) of the National Minimum Wage Regulations 2015, concluding she should have been entitled to the full NMW throughout the entirety of the shift, including the times when she was asleep.

The employee's claim was upheld by the original ET and the employment appeal tribunal (EAT). Both courts found that 'time worked' for NMW purposes included all times when the employee was available for work. As she was expected to be available throughout the night shift, she was entitled to the NMW even when sleeping. The employer appealed to the Court of Appeal.

The court allowed the appeal, finding that the employee was not actually 'working' whilst asleep but was 'available for work'. In forming their decision, the court found that both the ET and the EAT had erred by not looking at the clear distinctions between 'working' and being 'available for work.'

The case was taken to the Supreme Court which unanimously upheld the Court of Appeal's decision. It said that, whilst 'available for work' can count as 'working', this is not the case when the employee is expected to sleep for all or most of the shift and is provided with sleeping facilities. It paid particular attention to a recommendation made by the Low Pay Commission that sleep-in workers should receive an allowance – and not the NMW – unless they are awake for the purposes of working. Fundamentally, the law surrounding the payment of the NMW includes specific provisions for those on sleep-in shifts, and that correct application of the law ultimately meant this claim had to fail.

...recommendation made by the Low Pay Commission that sleep-in workers should receive an allowance...

Uber v Aslam

This case concerned a claim from two London-based Uber drivers who argued that they should be classed as 'workers' and not 'self-employed contractors', despite being labelled as the latter within Uber's contractual documentation. If the drivers were 'workers' they would be entitled to numerous employment rights from Uber – such as paid holidays, the

NMW and whistle-blower protection. Importantly, they would still not have certain rights such as unfair dismissal protection nor many other rights that are exclusive to 'employees'.

The ET, EAT, and the Court of Appeal all decided that the drivers were 'workers' despite Uber's argument that it simply acted as an 'intermediary' for the drivers and their passengers. The courts found that whilst it could be possible for an organisation to operate in the way that Uber claimed it did, on analysis of its operation, statements, and systems, this was not the case here.

At ET stage, the court listed eleven points that they believed demonstrated the reality of the arrangement, including the fact that the drivers were not aware of their passengers' identity, that they picked them up to take them to unknown destinations, and received payments at a fee calculated by Uber.

Uber took the case to the Supreme Court which unanimously dismissed the appeal, emphasising the following five aspects of the findings made by the ET which justified its conclusion that the claimants were working for and under contracts with Uber.

- Where a ride is booked through the Uber app, it is Uber that sets the fare and drivers are not permitted to charge more than the fare calculated by the app. It is therefore Uber which dictates how much drivers are paid for the work they do.
- The contract terms on which drivers perform their services are imposed by Uber and drivers have no say in them.
- Once a driver has logged onto the Uber app, the driver's choice about whether to accept requests for rides is constrained by the company. (It can, for example, impose what amounts to a penalty if too many trip requests are declined or cancelled by automatically logging the driver off the Uber app for ten minutes.)

...given all 70,000 of its UK drivers a guaranteed minimum wage, holiday pay, and pensions.

- Uber also exercises significant control over the way in which drivers deliver their services including by the use of a ratings system whereby passengers are asked to rate the driver after each trip. Any driver who fails to maintain a required average rating will receive a series of warnings and may have their relationship with Uber terminated.
- Uber restricts communications between passenger and driver to the minimum necessary to perform the particular trip and takes active steps to prevent drivers from establishing any relationship with a passenger capable of extending beyond an individual ride.

This judgment affects all of Uber's drivers who work in the same way. The company has since given all 70,000 of its UK drivers a guaranteed minimum wage, holiday pay, and pensions. This is in addition to the free insurance to cover sickness, injury, maternity and paternity payments already in place.

Kubilius v Kent Foods Ltd

An ET has held that an employer fairly dismissed their employee who refused to wear a facemask on a client's site.

The claimant in this case was employed by the respondent, an organisation which transports food products from supplier to customer, as a class 1 driver. In May 2020, the claimant was required to visit a client's site and on the morning of his visit, the respondent received an email from the client notifying that the claimant had refused to wear a facemask and was therefore banned from their site for noncompliance with their health and safety rules.

After being notified that he had been banned from the client's site, the claimant denied wrongdoing. He stated that he had stayed in his vehicle the entire time he was at the site and was therefore not required to keep his mask on; also citing government guidance at the time which stated that facemasks were "optional and not required by law, including in the workplace".

The issue was investigated by the respondent, and an interview with the claimant conducted as part of this. It was later found that the claimant had breached the terms in the employee handbook which states that employees must be "courteous and pleasant to clients/ suppliers at all times" and that "rudeness or off-hand treatment of clients/suppliers will not be tolerated".

In addition to this clause, the respondent also had a health and safety clause in the handbook which provides that employees should take all reasonable steps to ensure that their own health and safety is safeguarded, as well as that of any persons who may be affected by their actions at work. The driver's handbook also stated that clients' PPE (personal protection equipment) requirements must be followed.

A disciplinary hearing followed, and in June 2020 the claimant was dismissed. He later brought a claim of unfair dismissal to the ET.

Citing the organisation's employee handbook, which sets out rules on their employee's expected behaviour, and the respondent's genuine belief that the claimant had been guilty of misconduct after a thorough investigation into the issue, the ET held that the dismissal had been fair. The client's unwillingness to cooperate with the requirement to wear a mask, despite attempts from the respondent to rebuild the relationship between the client and the claimant, also worked in the organisation's favour.

The ET further affirmed their decision by noting that it was clear that keeping a good relationship with their clients is of priority to the success of the respondent's business and the claimant's unwillingness to accept fault casted doubt on his future conduct. In all, the ET noted that although a different organisation in the same situation may have chosen to issue the claimant with a warning, the respondent's decision to issue a dismissal was still a reasonable response. ■

Implications of the roadmap

Danny Done, managing director at **Portfolio Payroll,** outlines the details and effects on employment

Prime minister Boris Johnson has set out his roadmap for lifting England's current lockdown, in place since 5 January 2021, balancing continued caution with the need to restore freedoms and boost the economy. Scotland and Wales have their own roadmaps but all three follow the same notion of focusing on data and not dates.

Each step of England's roadmap is at least five weeks apart – four weeks for collection and analysis of data and one week's notice of any changes. Therefore, the last two steps still pending are all subject to delay if evidence shows that new problems have arisen. The following tests will be considered between each stage:

- the continued success of vaccine rollout
- hospital admissions and deaths continue to fall
- pressure on the National Health Service does not reach unacceptable levels, and
- the impact of any new/existing variants of the virus.

The roadmap in a nutshell

- *Step one* – The first stage of the roadmap happened on 8 March 2021. Pupils in all schools and further education settings have been allowed to return to face-to-face teaching with breakfast and after school clubs also reopening together with sporting activities for children. Tennis, basketball, and outdoor pools have been able to resume since 29 March 2021. The requirement for people to work from home remained even though it was no longer a legal requirement to stay at home.
- *Step two* – From 12 April 2021, hairdressers, nail salons, non-essential retail, gyms, and libraries have re-opened and holidays can be taken. Pubs and restaurant have also re-opened for outdoor service with no curfew and no requirement for alcohol to accompany a substantial meal.
- *Step three* – No earlier than 17 May 2021, pubs and restaurants can resume serving indoors. Theatres, cinemas and concert halls will also reopen, as will some sports stadia (up to 10,000 people or a quarter of the stadium's capacity, whichever is the lowest).
- *Step four* – Finally, and no earlier than 21 June 2021, the last set of restrictions will be lifted including on nightclubs.

This roadmap is good news for employers as they will now have some direction for the future of their business and how soon they may be able to return to some form of normality; however, this is dependent on how the pandemic progresses. Looking especially at step four, it is crucial that employers not only plan for the future with 21 June 2021 in mind but also that they have consideration for the possibility that this date may be extended.

> ...crucial that employers not only plan for the future...

Reviews

As well as the above measures, the government will be carrying out a series of reviews to explore further ways of easing limits. Most importantly for employers, one of these reviews will consider how long we need to maintain social distancing and face coverings, as well as informing guidance on working from home.

Government guidance on homeworking so far remains the same as it has been since the start of the current lockdown in England, meaning employers will need to continue to find alternative ways of managing their business needs. The advice for employees to work from home where possible is expected to remain until at least 21 June 2021. Employers will need to keep up to date with government guidance to better-inform their decisions on how quickly they can bring their staff back to the office.

The furlough scheme

The job retention (furlough) scheme was originally established in March 2020 to assist organisations with retaining staff through business restrictions put in place as a result of the coronavirus pandemic. Since then, it has been extended numerous times in response to the developing situation with the virus. Employers are minded that the scheme has been extended until 30 September 2021.

As it has been for some months, furloughed workers still get 80% of their wages for the time in which they do not work, subject to a monthly maximum of £2,500. However, the government will start reducing their contribution to the scheme, similar to the way it was phased out last year. From July 2021, the government will contribute 70% of wages for unworked hours, with employers asked to provide the remaining 10% so that employees still receive 80% of their wages. In August and September 2021, government contributions will decrease once more to 60%, meaning employers must provide 20% of wages.

This news means that the furlough scheme will remain an option for eligible employers even after the lifting of all lockdown restrictions in England. Presumably, this is to assist employers in gradually working towards pre-pandemic normality whilst also allowing for any delays to England's roadmap out of lockdown that may occur if the government's tests for easing restrictions are not passed. ■

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£60,000 - £65,000 REMOTE WORKING / BUCKINGHAMSHIRE REF: 965522

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Industry news

ADP earns recognition

INDUSTRY ANALYST firm Everest Group has positioned ADP as a leader in its 2021 *Multi-Process Human Resources Outsourcing (MPHRO) PEAK Matrix Assessment*, making it ten years in a row ADP has earned such recognition. As a leader, ADP was noted for consistently strengthening its overall capabilities and providing swift and seamless service, particularly during a year of significant change.

Don McGuire, president of Employer Services International at ADP, commented: "ADP's long-held standing as a leader is a testament to our commitment to innovation. Constant in our efforts to reimagine HR as a competitive business advantage, we have expanded powerful solutions like ADP DataCloud and ADP Marketplace, while leveraging AI and chatbots to transform the service experience. As the role of HR continues to change, more than ever before, ADP provides the solutions and support businesses need to navigate forward."

activpayroll opens Dublin office

GLOBAL PAYROLL and tax compliance specialist, activpayroll, has announced the launch of its first Irish office in the city of Dublin. The new entity has been established to provide dedicated in-country support to existing and new Irish customers, in addition to supporting the wider international clientele with Irish-based employees.

Alison Sellar, founder and chief executive officer of activpayroll, said: "An entity in Ireland has been on the cards for quite some time and it's great to see it finally come to fruition. We're proud to service a number of renowned, global brands and our office in Dublin means that we can continue to deliver our industry-leading expertise on an even greater scale."

activpayroll's new team will be led by Paul Shelley, payroll operations manager – Ireland, who added: "For me, it's all about working with our customers, both existing and new, growing the business and having a great team who can offer the best service possible. It's going to be a busy time ahead building a knowledgeable and dependable team to service the Irish market, but one I'm very much looking forward to."

Datagraphic becomes CCS supplier

FOR MANY organisations, the pandemic provided the catalyst to begin the process of digital transformation. According to leading UK provider of secure end-to-end document automation solutions, Datagraphic, payroll was a function that needed to adapt most quickly. Even now speed of transformation will be a priority for employers requiring a swift transition with little disruption and a rapid return on investment.

To speed up the digital transformation process, Datagraphic has recently become a Crown Commercial Services (CCS) supplier, enabling public sector clients to source, research and buy its secure online payroll document production and distribution portal, Epay, without the time-consuming and expensive process of competitive tendering.

The importance of transparency and proven capability in the public sector procurement process have been highlighted in the media, with the government facing mounting criticism for making opaque awards to inexperienced suppliers.

Ceridian to acquire Ascender

CERIDIAN, A global leader in human capital management (HCM) technology, has entered into a definitive share sale agreement to acquire Ascender, a leading payroll and HR solutions provider in the Asia Pacific Japan (APJ) region. The transaction is expected to close in the second quarter of 2021.

Ascender, which provides more than 1,200 global brands with leading payroll and HR capabilities, has deep industry expertise across all verticals. With the acquisition, Ceridian will serve a combined 1,500 customers and 2,500,000 employees across thirty countries in the APJ region.

David Ossip, chairman and chief executive officer at Ceridian, said: "The acquisition of Ascender will strengthen our leadership in the APJ region, accelerate our global growth strategy, and deliver even greater value to our customers."

According to Stephen Moore, head of Asia Pacific Japan, Ceridian, "APJ is the fastest growing region for payroll and HCM. We look forward to serving more customers in the region with Ceridian's award-winning products and expanding the breadth and depth of our leadership team."

MoneyHelper launch imminent

PEOPLE ACROSS the UK will be empowered to manage their financial wellbeing with greater confidence and clarity throughout their lifetimes when MoneyHelper, a holistic new consumer brand, is launched by the Money and Pensions Service (MaPS) this summer. MoneyHelper will be a single destination providing money and pensions guidance over the phone, online and face to face.

MaPS is working with stakeholders across the UK to ensure they are ready to signpost to MoneyHelper services and content when the brand begins to be rolled out from early June 2021.

Since formation in 2018, MaPS has operated its consumer services under the three legacy brands of the Money Advice Service, The Pensions Advisory Service, and Pension Wise. MoneyHelper will bring these brands and services together; but Pension Wise, which provides guidance for people aged fifty and over about their pension options, will continue as a named service under the MoneyHelper umbrella.

Caroline Siarkiewicz, chief executive of MaPS, said: "The arrival of MoneyHelper is an exciting next phase in our journey to improve the lives of people across the UK. Often money matters are complex; and we know that many people looking for help with money or pensions worries do not know where to start. MoneyHelper will be uniquely placed to empower people to inform themselves of their choices and improve their financial wellbeing across their lifetimes. It will also better link people with other free support services if that's what is right for them."

Trusting robots

ACCORDING TO a new study (https://bit.ly/3wNRusq) by Oracle and personal finance expert Farnoosh Torabi, business leaders and consumers have growing confidence that robots can handle finance tasks better than people. The study of more than 9,000 consumers and business leaders in fourteen countries found that the pandemic has increased financial anxiety, sadness, and fear among people around the world and has changed who and what we trust to manage our finances. In addition, people are rethinking the role and focus of corporate finance teams.

The study found that of the business leaders who participated:

- 73% trust a robot more than themselves to manage finances, with 77% trusting them over their own finance teams
- 89% believe that robots can improve their work by: detecting fraud (34%); and conducting cost/benefit analysis (23%)
- 56% believe robots will replace corporate finance professionals in the next five years
- 85% want help from robots for finance tasks, including: budgeting and forecasting (39%); reporting (38%); and compliance and risk management (38%)
- 87% say organisations that don't rethink financial processes face risks, including: falling behind competitors (44%); more stressed workers (36%); inaccurate reporting (36%); and reduced employee productivity (35%).

The study notes that events of 2020 have increased the need for organisations to rethink how they use artificial intelligence and other new technologies to manage financial processes.

Juergen Lindner, senior vice president, global marketing, Oracle, said "Digital is the new normal and technologies such as artificial intelligence and chatbots play a vital role in managing finance. Organisations that don't embrace these changes risk falling behind their peers and competitors; hurting employee productivity, morale and well-being; and struggling to attract the next generation of AI-empowered finance talent."

Against office return

SOFTWARE FIRM, Personio, has released the findings of a new survey conducted to investigate the impact of the global pandemic on the UK workforce and to find out if companies are prepared for a long-term digital shift. The survey (http://bit.ly/3eHSpEk) reveals that:

- one in four workers would resign from their job if flexible working policies are revoked
- 12% of those surveyed are dissatisfied with the way their employers have looked after them in these uncertain times
- 41% believe their employer is likely to permanently retain the flexible working hours introduced as a response to the pandemic
- 37% feel their company is avoiding implementing new hybrid working paradigms like flexible working schedules, and are persisting with compulsory attendance.

The Portfolio Group ranks number one

SPECIALIST RECRUITMENT agency, The Portfolio Group ('the Group'), has been ranked on Trustpilot as the number one temp agency and is second placed in the recruitment category. With over 600 reviews, the Group has consistently maintained an excellent 4.9/5-star rating and has most recently gained 378 reviews in 2020.

Along with being one of the top ten ranked businesses in HR and recruiting, this accolade showcases the Group's outstanding service levels and exceptional experiences, as rated by real candidates and clients.

Danny Done, managing director at the Group, said: "We pride ourselves on a personal and individual experience for every candidate and client, which proves we do as we say.

"We are particularly pleased that we were able to maintain such high levels of service throughout lockdowns and widespread remote-working and have been able to provide key workers such as remote temporary payroll workers continual business support throughout the past twelve months.

"Even though the job market remains unsettled, we will keep delivering quality talent to our clients and promoting covid-safe recruitment through remote on-boarding and working, which is now embedded into our recruitment offering, and as a result, many of the reviews and feedback we have received highlights its success."


Worthing pier

Councils agree new partnership with Civica

A NEW five-year partnership has been agreed between Adur and Worthing Councils and Civica, a global leader in software for public services. The Councils will roll-out Civica's integrated cloud HR and Payroll software, including self-service for employees and managers, improving reporting and analytics.

The new HR and payroll software will create one integrated system with all data and request forms in a single place. It will enable more central collation of data helping with the management, reporting and retention of this data.

Keziahh Chandler, digital programme manager at Adur and Worthing Councils, said: "As we continue to work during covid-19, it's even more important for our staff to have transparent, accessible systems and we take a people-first approach. We are looking forward to working with Civica as our partner to provide an efficient, accurate and secure people system for all our employees and managers."

Kirsty Fowler, HR and payroll managing director at Civica, added: "We're delighted to collaborate with Adur and Worthing Councils by enabling more agile and resourceful ways of working.

"This will allow the Councils to further improve people processes by using better connected ways of working across HR, payroll and workforce management."

workday

ADVERTORIAL

How payroll can become a powerhouse

Daniela Porr, senior product marketing manager at **Workday,** discusses

What do the huge changes in the world of work mean for you? McKinsey & Company suggest that we have vaulted five years forward (https://mck.co/31FVnkV), with dramatic digitalisation happening widely to facilitate new operating models.

Many organisations have accomplished technology-driven transformation projects they'd been putting off for years – and they've done it fast. Not only has that allowed them to stay afloat in the tough pandemic environment, but their new capabilities also give them confidence for the future.

One of the significant capabilities these transformations have brought is using technology to make sure you get the best from your people. And that's where payroll professionals come in. With cloud-based digital systems at your fingertips, you can do much more than keep the paycheques flowing – you can make a real difference to your organisation's success.

Making the basics better

Before we get to the powerful strategic possibilities that cloud-based payroll software creates, for most of you the crucial advantage of digitalisation is that it makes day-to-day activities easier and more reliable.

Operating in the cloud brings three significant benefits that lead to the holy grail for payroll professionals: administrative excellence. It gives you more control, makes it easier to stay compliant, and provides connectivity that gives one source of truth. For example, with Workday Payroll for the UK, finance, human resources (HR) and payroll share cost centre structures, so when something changes it's automatically reflected everywhere. At the very least, that means you can spend less time doing manual reconciliations and auditing. But it also means the whole organisation has a complete picture – and they can be confident it's right.

Here's where we start to see the extra influence the technology allows you to have. Based on that complete picture, cloud software also offers in-depth, real-time analytics. These produce the kind of insights that make an organisation agile – like understanding the impact of external events on your workforce, location by location, for example. So far, so impressive; but there's more.

> ...you can make a real difference to your organisation's success.

Going beyond the fundamentals

With cloud technology, your organisation can go on a journey from administrative excellence to greater agility, to workforce optimisation. Getting it right allows an organisation to get the best value from its workforce through unpredictable times, and quickly adapt to change and new opportunities. There are four main outcomes, see below, that develop as you go on the journey.

- *Insight* – you can use insights to control labour costs proactively and automate decision making.
- *Efficiency* – with automated tasks and communications, your team managers can focus on their teams, not admin.
- *Agility* – you can adjust the workforce quickly and place the right people with the right skills where they're needed.
- *Experience* – cloud systems allow people to be more self-sufficient and feel in control, with a personalised, guided experience.

Looking at those outcomes in terms of payroll, clearly there is a key role in providing the insight into labour costs. Consolidating your processes and data in the cloud gives a comprehensive and accurate view of these in real time.

Efficiency comes in various ways – from having to spend less time on manual tasks or dealing with people's queries, for example. Importantly, with payroll, HR and finance in one system, you'll be central to decisions across those areas and operations.

Having payroll in the cloud underpins an organisation's agility. The ability to run payroll remotely, roll out new regulations, update compensation plans, bonuses, and leave and absence plans, smoothly, has proved invaluable for many businesses in the last year.

When it comes to experience, payroll can provide an engaging personal admin service for staff. You can address common questions by giving people easy access to their pay information in an easy-to-understand format. With Workday, for example, there's an 'assistant' – a chatbot – that can guide people through anything from checking payments, to entering time or time-off requests, using their phone or laptop.

Making the journey

Every organisation is different. So, when it comes to developing your use of cloud technology, it's important to set the right foundations first, then aspire to agility and optimising the workforce. The last year has shown it's a journey worth making.

The radical shake-up in workforce operations demonstrated the need for rapid re-skilling and re-deployment. Some organisations were ready – with technology helping them stay laser-focused on worker productivity and managing labour costs. These capabilities will surely continue to be vital. With cloud software, payroll professionals can drive the effort to continuously increase the value of their organisation's workforce. ■

Accelerated attitudes towards technology in payroll

Datagraphic's Glyn King looks at how one unexpected and turbulent year has accelerated payroll's acceptance of technology and how it can help the profession evolve

In my experience, payroll is one of the most flexible areas of a business when adapting to change. But even the most experienced payroll manager will have found the past year particularly challenging.

These unpredictable and unprecedented times have caused the most significant shift in the way we work; and it appears many of the changes are here to stay, as workplaces have adapted to new ways of working.

In the last year, I've seen attitudes towards technology use – to help payroll teams complete tasks more effectively – positively accelerate by at least three years. It has forced many to change the way they approach technology decisions from 'I'm not sure' to 'let's do it now'.

Embracing technology

At Datagraphic, we've seen first-hand the impact the Covid-19 pandemic has had on payroll teams and the change in attitude towards technology. Crises tend to intensify and speed up trends, so it's encouraging to see so many payroll professionals being positive and accepting of technology and embracing it to enhance their role.

Payroll teams wanting to move to a more digital way of working have found the pandemic has been the catalyst to force the change into action. For others, it's been a case of evaluating their current processes and looking for more efficient and smarter ways of working.

Payroll teams are starting to understand how the use of technologies, such as robotic process automation, can help remove the manual and administrative processes of the role, giving them time and mind-space to focus on higher value tasks. Not only have payroll teams realised automation technology would help them become more productive and efficient, they also see how technology solutions don't have to be disruptive or require lengthy change projects.

> ***...we'll start to see more powerful, intuitive and complex technologies enter the payroll space, leading to more game-changing solutions...***

Using technology to adapt to new ways of working

To maintain a normal level of service to employees, you've had to quickly adapt to new compliance and legislation changes while managing the shift to working from home and handling remote payroll.

New ways of working require a level of agility and flexibility. Technology can help you access systems and communicate with employees, whether you (or they) are working in the office or at home.

I've spoken with payroll managers who have chosen to use digital technology to automate the production and distribution of payslips and other pay documents, resulting in their department becoming a complete paperless service. They no longer rely on office equipment, allowing their team to complete all their work from home if needed.

I've also seen teams pre-empt employees' needs for information about the government furlough scheme and have used technology to make sure this information is accessible 24/7 on the device of employees' choice. Making it easier for employees to interact with payroll reduces enquiries into an already busy and stretched payroll team.

What's next for technology in payroll?

Attitudes towards using technology in payroll have become increasingly positive, and payroll teams are starting to fully understand the benefits and opportunity it can bring to their role. As a result, I think we'll start to see more powerful, intuitive and complex technologies enter the payroll space, leading to more game-changing solutions that will improve the way we work.

We already see the impact automation technology is having – giving payroll teams the time to focus on more strategic parts of their role – and it's exciting to see how technology could further impact and benefit payroll in the future.

But it's important to remember technology will not replace your role. The knowledge and experience you offer is never going to be redundant. What's more, the additional time and space gained thanks to technology will provide you with the opportunity to play a more strategic role and make a real difference to your organisation.

It simply means that your role in payroll is likely to change. You'll spend more time managing systems, learning new legislation, and improving employee experience, than updating spreadsheets and printing and handing-out payslips. ■

If you're looking for more information and advice on how automation technology can improve payroll tasks and help your teams become more efficient, I think you'll find our latest whitepaper – *Robotic Process Automation in Payroll* – really useful. Download it here: http://bit.ly/RPAinPayroll.

Technology enhances the role of payroll professionals

Technology is evolving at an extraordinary pace, changing payroll processes. **Jerome Smail, business journalist,** presents the views of industry luminaries on what this portends

The payroll landscape has changed almost beyond recognition over the last decade, with numerous legislative changes including real time information (RTI), auto-enrolment and, more recently, the coronavirus job retention scheme.

"Organisations are having to proactively search for ways to streamline their payroll," says Louise Gray ChMCIPPdip, head of transitions and operations for EY. The result is the constant and rapid evolution of technology used by the profession.

To find out more about how technology has enhanced the role of the payroll professional, I spoke to some of the leading lights in the field:

- *Ant Brassington*, director of product strategy and engineering, for Moorepay
- *Kirsty Fowler*, managing director, HR & Payroll, at Civica
- *Rob Gimes*, senior product manager, The Access Group
- *Brian Sparling ChMCIPPdip*, senior manager, global payroll operations, at Ceridian
- *Fran Williams,* strategic marketing and commercial director, managed services, at IRIS Software Group.

How can payroll professionals play a part to help technology continue to evolve in the right direction to ensure relevance to the role?

Ant Brassington: Payroll professionals will drive the evolution of technology in the right direction simply by partnering with a great vendor. Of course, there are forums and groups such as the CIPP that feed valuable insight to the vendors who build the technology. But payroll professionals themselves must be at the very heart of the procurement and implementation of any new technology.

Kirsty Fowler: Payroll professionals are in a much better position than they have ever been to give real feedback on payroll technology. It's a traditionally conservative area. But advances in technology have moved us forward in the last decade, to the point where data is shared securely between HM Revenue & Customs (HMRC) and payroll software in real time. HMRC has taken the lead on this but there are so many other areas of payroll that are lagging behind, such as the submission of pension files to the various public and private sector providers, which is still predominantly a manual upload to a web portal. The more that payroll professionals speak up and lobby providers for a more modern approach to processing payroll, the more they will listen.

From Civica's unique perspective, we run customer payrolls as a bureau using our own payroll software. This means

> ***...as payroll professionals we need to start evolving our roles to become more proactive in how we gather and distribute information...***

we have continuous input into software development which, in turn, directly benefits our customers.

Rob Gimes: Challenge the status quo. As payroll professionals we are focused on providing an on-time and accurate service to our colleagues (customers). When our processes are proven we are understandably reluctant to change these. This can result in us getting a reputation for being reluctant to embrace and evolve new technologies. I challenge this. We know we are good at adapting and implementing new processes, so as payroll professionals we need to start evolving our roles to become more proactive in how we gather and distribute information related to our payrolls.

We should not just accept the email and manual timesheets; we should be pushing for improved technology and self-service for our employees and managers. We should not accept bad devolved payroll input but look for solutions and processes that inform and educate inputters of the consequences of bad data.

Equally, we should be looking for technologies that help our managers and employees self-serve the information they need in a secure and compliant way, be that copies of payslips or financial summaries.

Brian Sparling: Payroll professionals are essential to providing accurate, timely payment to workers. Pay is a critical employee touchpoint and payroll professionals help foster employee satisfaction across an organisation. Technology has the ability to tackle the administrative burden inherent with complex payroll functions, such as compliance, so that payroll professionals can focus on strategic priorities.

Fran Williams: I would encourage payroll professionals to engage as much as possible with their payroll software or service supplier to help shape the future of payroll technology and innovation.

This could be as simple as providing feedback via an account manager or annual customer satisfaction survey or, for professionals looking to make a more substantial contribution, getting involved in a customer user group.

How have payroll systems' automated processes empowered payroll professionals to ensure compliance is easier to achieve?

AB: The more payroll is automated the more the payroll professionals can add value to improve both employee and business satisfaction.

Compliance is critical and payroll technology should be taking the transactional workload away from users, allowing them to focus on the output of the payroll.

Automation isn't just about back-office processes though. With the use of chatbots, the payroll professional can also improve the employee experience by reducing the number of basic inbound queries to payroll.

KF: Integration with human resources (HR), time and attendance and timesheets have automated once manual processes, giving payroll professionals the confidence that there are fewer human errors. This gives them time to check the core data more thoroughly, reducing errors further.

Our experience has highlighted the areas where automation can reduce processing time by hours, sometimes even days. For example, for customer Cottage Delight, automation has cut payroll admin from five days to ten hours a month, while Thurlow Nunn has cut its monthly payroll processing time from a week to 1.5 days.

The more time we can save and errors we reduce, the more payroll teams can look at their internal processes and items such as testing, which too often are pushed down the priority list.

RG: As payroll professionals we sometimes take for granted all of the automation that our payroll solutions now provide us with, including back pay, gross to net pay elements, payslip reversals, automated HMRC notifications and RTI submissions, to name but a few. All of these processes were at some point manual. We now see them as minimum requirements for our solutions.

By freeing us from these complex calculations payroll automation has enabled us to look for the next improvement in process and ultimately allow us to realise our goal of on-time and 100% accurate payroll.

BS: The automation of payroll system processes has enabled HR teams to achieve best-in-class compliance. Using a unified solution for pay and time, payroll professionals can work on payroll throughout the pay period seamlessly on one platform, decreasing manual processes and human error. Modern payroll applications update payroll whenever a change is made, ensuring accurate, real-time data and enabling organisations to pay their people correctly and on time.

To reduce the burden of keeping up with complex legislative changes, it's important to leverage a solution that monitors and enforces applicable requirements to help facilitate compliance and reduce organisational risk. At Ceridian, we designed Dayforce with a single database and single rules engine across all experiences of HCM (human capital management). We knew if we did this right it would lead to cost savings, higher quality, more compliant pay, and valuable real-time data business leaders could use to make better strategic decisions.

FW: Payroll solution providers have really stepped up over the last few years to deliver against multiple pieces of legislation such as gender pay gap and national living wage schemes. Initially the solutions gave payroll professionals the ability to calculate or report it, but increasingly more analytical functionality is being deployed to address it within the reporting periods, when employers look to hire new employees or conduct salary reviews.

What technologies have changed in the last several years, and where do you see it going in the near future?

AB: 'Early pay' apps show financial technology is getting closer to payroll. We're seeing vendors such as Moorepay starting to use faster payments as the default payment method instead of Bacs.

...The more payroll is automated the more the payroll professional can add value to improve both employee and business satisfaction.

Valuable time is then gained in a payroll cycle, helping not only payroll but finance to better manage cashflow and external spend.

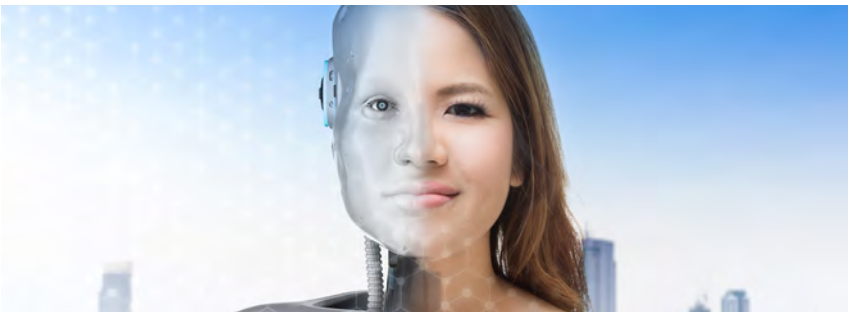
Automated processes will get smarter. Not only will they alert the users to compliance errors, but they will start to suggest the best way to fix the problem based on how it's been fixed in the past. And when artificial intelligence (AI) starts to learn those trends, it can be used to suggest the fix at the point in time of entry, rather than calculation or pre-calculation. This empowers payroll professionals to feel confident in their compliance and accuracy.

KF: AI and automated analytics are invaluable for solving a variety of business problems. Faster and more reliable internet in the past decade means more interaction between software solutions is carried out using a secure API (application programming interface) instead of passing files around. Via new technologies we can actively analyse and report data to predict trends, highlight potential issues early and solve business problems at scale and speed.

We see more processes available on mobile devices with assistance from bots. Generation Y expects real-time access to help and information, so will expect access to their payroll data to be the same. We will also see better-integrated enterprise resource planning systems, with payroll having shared access to wider data.

RG: If I were to categorise what has happened over the last few years it would be: move to cloud-based solutions, improved automation, increased devolved input to non-payrollers, automation for payroll validation, improved information distribution (including HMRC), and combined analytics helping businesses get true value from their payroll information.

So what does the future hold? The trend towards more devolved data input will continue. This will mean payroll professionals will need to stay up to date with the features offered by their solution provider as well as keeping an eye on emerging technologies and possible integrations such as rostering and time and attendance recording.



...when artificial intelligence (AI) starts to learn those trends, it can be used to suggest the fix at the point in time of entry, rather than calculation or pre-calculation.

The days of the payroll processing run are numbered; solution providers are moving to more continuous payroll processing. This will allow us to utilise the benefits this offers such as live payroll dashboards, early pay drawdown facilities and improved business analytics.

BS: When we think about the future, we see the world of work becoming increasingly borderless, fluid, and on-demand. Payroll is central to this vision, as the proliferation of the gig and elastic workforce spurs employees to expect access to wages as they are earned, rather than through traditional pay cycles. To this end, there have been significant technological advancements to revolutionise archaic, batch-based processes that were once prevalent across pay systems.

Ceridian's Dayforce platform provides a continuous calculation of pay to disrupt the notion of a fixed pay period. On-demand payroll requests are processed as a regular payroll with the appropriate tax remittances for an accurate payment, not an approximation or percentage. Existing payroll processes and schedules are maintained, including the funding, timing, and close-out of pay. This means administrators don't have to spend time reconciling at the end of the pay period. Dayforce Wallet is available in the US, with plans to bring it to additional markets, including Europe.

FW: The increased industry focus on accessibility of payslips via self-service and salary advancement programmes have signposted a need for a better 'employee payroll experience', and I would see that accelerating over the coming years. Employers will look to differentiate by giving the millennial and zoomer generations access to their earned pay, on demand, instantaneously via digital wallets on their own smart devices.

For this to happen, payroll, workforce management and payment solution technologies will need tighter connectivity (via APIs) to allow real-time payroll calculations and payments to become a reality for payroll professionals. ■

Technology and the payroll profession

Louise Gray ChMCIPPdip, shares insights

Payroll is much more than accommodating a payday and as the role of cloud and the software platforms grows and develops, there is a definite swing away from an inert process to a more all-inclusive employee engagement platform, which also means everyone taking responsibility and ownership of the data.

Speed, user-friendliness, accessibility, flexibility and enhanced collaboration are just a few of the benefits of cloud-based payroll.

The increasing development of AI gives rise to the opportunity to use the likes of chatbots to respond to payroll questions. Chatbots are already heavily used in customer-facing organisations where they are programmed to deal with repetitive procedures and routines; this can easily extend to simple payroll enquiries, freeing up payroll professionals to perform more value-added tasks. What is my tax code? What is my pension? What are my benefits? These are just a few of the questions chatbots can handle. Embraced in the right way it would mean that payroll professionals are relieved of the more niggly aspects of their jobs and this is only to be encouraged.

What's driving the demand for agile payroll?

Abigail Vaughan, chief operating officer, Zellis, discusses the issues and foresees the future

As in all areas of life and work, the covid-19 pandemic has brought about huge change in the payroll space.

Payroll teams have come under more pressure than ever as they cope with extra complexity brought about by new legislation, such as the UK's coronavirus job retention scheme and Ireland's employment wage subsidy scheme. While most are doing exemplary work keeping their company's 'HR lights' on, all too many are also battling a punishing array of day-to-day difficulties, from providing cover for sick colleagues to intermittent internet connections and poor access to key data as a result of working from home.

In fact, research (https://bit.ly/31CMFUo) we conducted last year revealed that just under a third of employers have seen their payroll capacity drop, in some instances to a worrying degree. A huge 44% of the businesses we surveyed – most with over 1,000 members of staff – said they were unsure their payroll department could even function should staff members be hit by the virus. Even some of the UK's largest and best-established companies have come perilously close to failing to meet payroll deadlines in recent months.

On top of this precarious situation, payroll functions are feeling pressure from senior executives' rising expectations. As large organisations continue to become more data-driven and analytics-based, attention is turning to the potential benefits of unlocking deeper insights from human resources (HR) and payroll information.

There's a decent rationale for this move. Better and more effective analytics tools should make it possible to understand the nature and frequency of errors or anomalies in the overall payroll process – or even detect fraudulent activity. Turning data into insights more rapidly can also help companies get a better and more-timely handle on workforce patterns, as well as optimising employee-based operations like booking leave. For many businesses with mixed or flexible workforces, quick understanding of the cost and impact of overtime could influence decisions to increase capacity or secure new hires.

> ***...empowering payroll to emerge in 2021 to a brighter, agile future...***

Pandemic-linked pressure on teams to make better use of digital tools and the more gradual ratcheting up of demands for faster access to more data are together pushing the payroll industry towards a new future – where agility will be essential to payroll. Adopting an agile approach can replace problems with opportunities.

Agile payroll is something of a 'catch-all' term for a technology-enabled approach emphasising fast, responsive access to payroll data. More than just a cost-saving exercise, it enables the payroll function to work more reactively and efficiently, and ultimately play a more strategic partnership role within the business.

With the emergence of cloud-based payroll tools and more sophisticated analytics platforms, it's becoming possible to re-evaluate some long-held practices and assumptions about how payroll cycles are best managed.

During a traditional monthly cycle, the payroll team generally spends the first two weeks speaking to customers to clarify inputs and resolve any errors they have identified. A preview report is shared in week three, before the last round of checks are conducted; and payroll finally runs in week four.

But a key problem here, which every payroll professional knows, is that a lot can change in a month. In most large, modern businesses, everything ranging from rises or falls in overtime levels to changes in sickness benefit payments to exceptional changes to legislation to combat national pandemics, all add to the monthly workload. Fixing errors is a costly process and the consequences of even small failures are high.

In an agile payroll future, the necessary technology, structure and practices are in place so that companies can process and run smaller, preview reports constantly, overnight, every night. This spreads the necessary checks out over a longer period, but also allows for reactive corrections. Doing things this way may seem intensive, but in practice can provide the payroll team with more time to ensure data is correct, vastly reducing costly payroll errors and freeing time to conduct more strategic tasks, such as data analysis.

Embracing an agile approach won't happen through the installation of any single software solution – it's a comprehensive change of mindset, requiring integration of a range of interoperative tools and processes.

The past twelve months have been challenging for payroll, while offering glimpses of a more streamlined and digital future that may be possible to bring about. For many businesses, however, asking overworked professionals to embrace this level of change can be extremely difficult. It's crucial that movement to a more empowered, agile future be a gradual process, with support from experts who can help. ■

Visibility and business insight

Charles Courquin, director at **Symatrix,** discusses why finance directors need payroll data and support

Payroll remains an untapped resource for finance directors within many organisations. While payroll is typically the largest single expense for businesses, payroll departments often operate under the radar. They often have little visibility to finance directors who are more engaged on the other challenges across the business and are focused on where investments need to be and where the organisation is going to grow.

There are also technical obstacles standing in the way of the finance director and the payroll department working in tandem, especially where organisations are operating separate outsourced payroll systems that are poorly integrated with human resources (HR) and the rest of the business.

Scaling the barriers through data

We are now seeing signs of a new coming together of finance and payroll departments. In cash-strapped businesses, finance directors are looking at payroll as a potential source of cost savings. Finance directors are saying to themselves: "What can I do to keep the optimal number of staff I need in place to keep the business ticking over and how can I reduce operational costs?".

In better performing businesses, finance teams increasingly look at employees as high value assets. We are seeing them turning to HR to gauge ways on how they can increase productivity and improve returns on investment and are leveraging integrated HR/payroll systems to support this measure.

In making this move, finance directors are dependent on data to help drive their business forecasting and to determine the impact of the changes. However, payroll generates a lot of data so creating a challenge for finance directors consolidating the elements they want into their overall forecast.

Though many cloud and enterprise resource planning tools have standard dashboards in place that help consolidate the explosion of data, work still needs to be done to refine the data so they can focus on what matters. The key to this goes back to what is the organisation's strategic plan for its people.

> ...finance directors are dependent on data to help drive their business forecasting...

Finance directors need to decide what the critical elements are that will help them measure the performance of the business. That will define the data they will need to pull into their budget and plan what the business is going to do going forward.

So, what are the insights they could potentially get from integration of the payroll data into business forecasting? Typically, the bigger the business the greater the insight needed. A UK business focused on just UK employees with one set of compliance issues and one set of data for one cohort, will typically be easier to understand than a global business in this respect.

Benefits to the finance director

Finance directors like visibility, efficiency and control. If they can get visibility of where their costs are, they can more efficiently control and reduce them. They can use that newfound insight in payroll to help deliver an overview of financial status, help with budget forecasting but also provide invaluable data to support strategic decision-making, including how to shape new recruitment drives or scale-up operations to move into new geographies, for example.

The need for visibility and efficiency is further driving this alignment between finance, HR and payroll. Finance directors who are linked into the HR and payroll departments better understand the legislation area, and the need for compliance. They are more aware of the impact of covid on the business, including through furloughing, and what the ramp-up needs to look like when employees return full-time.

That's where that element of control comes into the picture. As companies become global, they are more reliant on their local HR teams because those teams have greater knowledge in compliance and legislation relating to the workforce. Finance directors need to think of the risks they could potentially be running into if they do not fully understand the compliance issues, which can change rapidly at any time, particularly in these times.

Technology is helping this process of driving visibility, efficiency and control for the finance director. The cloud is part of this, of course. A cloud solution can bring great flexibility, scalability and operational efficiency to any organisation, but it needs to be carefully managed to meet the evolving needs of business and finance so that it becomes not just a functional solution but a more broadly operational one that can bring great benefits to HR, payroll, finance and the broader business operating in tandem.

Today, we are living in a world populated by cloud-based, connected, integrated systems. We are moving from the need to produce a pack of manual paper reports to show certain key performance indicators, to a more value-added real time approach, based on proactive dashboards with drill-down menus that deliver real business insight. That evolution is providing visibility, efficiency and control for the finance director and real growth for the business moving forwards. ■

Feature topic *wordsearch*

To provide some light relief, the CIPP's policy and research team are delighted to have prepared for your enjoyment this classic word puzzle which features 32 words and an abbreviation related to this issue's feature topic of 'technology enhances the role of payroll professionals'.

The words can be forward or backward and vertical, horizontal or diagonal. Visit **cipp.org.uk/wsmay21** to see the answers.

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D	A	T	A	V	F	C	G	S	T	O	B	T	A	H	C	T	N	L	Z	U	K	A	B

(Note that a space between or a hyphen in multi-word search items listed below is ignored in the table above. So, MACHINE LEARNING would be shown as MACHINELEARNING and ZERO-TOUCH as ZEROTOUCH.)

ACCURACY
ADVANCES
AUTOMATION
CALCULATIONS
CHAT BOTS
CLOUD
DASHBOARDS
DATA
DIGITAL
EFFICIENT
FUTURE
INNOVATION
INTERNET
KNOWLEDGE
MACHINE LEARNING
PAYROLL
PROCESSING
PRODUCTIVITY
ROBOTICS
RPA
SELF-SERVE
SKILLS
SMART TECH
SOFTWARE
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STRATEGY
SYSTEMS
TECH TRENDS
TECHNOLOGY
TOOLS
TRENDS
ZERO-TOUCH

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Email: compliance@cipp.org.uk
Website: www.payrollcompliance.org.uk

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ResourceLink is Zellis' award-winning, integrated payroll and HR solution within Zellis HCM Cloud, designed to fulfil the complex needs of large organisations. As the software of choice for a third of the FTSE 100, ResourceLink pays 5 million employees in the UK and Ireland each month.

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PAYROLL BUREAUX

Cintra HR & Payroll Services
Computer House, 353 High Street
Gateshead, Tyne and Wear NE8 1ET
Tel: 0191 478 7000 Fax: 0191 478 6060
Contact: Nham Lee Email: sales@cintra.co.uk
Website: www.cintra.co.uk

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Frontier Software
63 Guildford Road, Lightwater, Surrey, GU18 5SA
Tel: 0845 3703210 Contact: Sales Department
Target Employee Range: 50+
Email: sales@frontiersoftware.com
Website: www.frontiersoftware.com

Frontier Software Payroll Services offer a 'process and deliver' bureau option. Simply send employee details and/or payslip information to our processing centre, via the secure portal or encrypted email, and we do the rest. Payroll reports and payslips can either be transferred to you in the same manner, or printed and couriered to a designated office. We send net pay details to your bank for processing. A payslip portal for employee self service access can also be provided. **Trust Frontier Software with your Payroll Processing**

Payroll Business Solutions Ltd
Abbey House, 28 Chapel Street, Marlow,
Bucks, SL7 1DD
Tel: 0203 855 4297 Fax: 020 8551 8861
Contact: Steven Spires Email: sales@payrollbs.co.uk
Website: www.payrollbs.co.uk

Our outsourced service portfolio offers fully managed or bureau services as well as hosted payroll software with Bacs approved payment service.

Our clients benefit from dedicated, individual payroll administrators who are all professionally qualified and experienced. Online payslips and P60s are delivered via 3rd party HR self-service or our own secure portal. We work with all types of organisations, automating and streamlining payroll processes with support for HR, pension and accounting systems interfaces, pension processing administration, payroll costing, client-specific calculations, standard and custom reports, and year-end services.

Useful contacts directory

PAYROLL SOFTWARE

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Tel: 0845 3703210 Contact: Sales Department
Target Employee Range: 50+
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ichris payroll software is tested and recognised by HMRC's PAYE Recognition Scheme and comes with all the core functionality expected of an established provider. Compliant with legislation in all countries of operation, ichris payroll can be provided with fully integrated HR, Time & Attendance Expenses, Vehicle Management and P11D. All payroll parameters can be user defined according to requirements and the system handles calculation and payment of statutory pay. Payslips can be hard copy, email or through employee self service.

Frontier software
Human Capital Management & Payroll Software/Services

Payescape House
18-20 Church St, Ballymoney, Co Antrim, BT53 6DL
Tel: 028 2764 1060
Email: Sales@payescape.com
Website: www.payescape.com

Payescape offers a cloud based payroll solution to companies across all industries in the UK and Ireland. Our software gives you the control to manage your payroll data, whilst having the backup and advice from our CIPP trained staff. They are on hand to help manage auto-enrolment, deal with HMRC and offer payroll guidance. Payescape is one of the fastest growing providers in the UK with a 98% client retention rate, seamless integrations and a 3 ring answer policy.

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Moorepay Ltd
Lowry Mill, Lees Street, Swinton
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Email: sales@moorepay.co.uk
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Intelligo
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Abbey House, 28 Chapel Street, Marlow,
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Tel: 0203 855 4297 Fax: 020 8551 8861
Contact: Steven Spires Email: sales@payrollbs.co.uk
Website: www.payrollbs.co.uk

Accord Payroll is a comprehensive, scalable and configurable system with advanced features that include pension processing and auto-enrolment, holiday pay uplift, salary sacrifice, client-specific calculations, and user reporting tools. We offer both hosted (SaaS) and on-premise solutions which can interface with 3rd party HR, T&A, pension and accounting systems.

Specialised functionality includes support for pension payrolls and schools and colleges (TPS, LGPS). Online payslips, P60s and other documents can be delivered by 3rd party HR systems or our own MyPay portal.

Our software is HMRC-recognised & Microsoft tested. PBS is an ISO 9001 & 27001 certified, GDPR compliant company.

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Zellis
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Email: tellmemore@zellis.com
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ResourceLink is the award-winning, best-of-breed payroll solution within Zellis HCM Cloud, designed to fulfil the complex needs of large organisations. As the software of choice for a third of the FTSE 100, ResourceLink pays 5 million employees in the UK and Ireland each month.

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PAYROLL TRAINING AND QUALIFICATIONS

Chartered Institute of Payroll Professionals
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Tel: 0121 712 1000
Email: info@cipp.org.uk
Website: www.cipp.org.uk

The CIPP has spent the last 40 years leading the education of payroll, pensions and reward professionals, through the delivery of qualifications from level three through to MSc (Level seven) and through a wide range of up-to date, payroll, pension and reward training courses, held throughout the year, utilising a variety of delivery methods.

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PAYSLIP DISTRIBUTION AND ARCHIVING

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PROFESSIONAL BODIES

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The CIPP's mission is to lead payroll and pension professionals through education, membership and recognition. This is achieved by elevating the standing of the payroll profession, awarding it the recognition it deserves.

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Tel: 020 7415 2815
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As a result of the growth & development in payroll & payroll complexity we have developed a payroll specialist practice here at Frazer Jones to support our client's recruitment needs.
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3rd Floor,1 Colmore Square, Birmingham, B4 6AJ
Tel: 0844 778 2376 Fax: 020 7068 5319
Email: helen.livesey@hays.com
Website: www.hays.co.uk

Hays Payroll Management recruits across a range of UK industries and specialises in placing professional experts into payroll jobs. With a national network of offices and expert consultants who have an in-depth knowledge of how the busy payroll environment works, our consultants match the skills and experience of individuals with the most suitable payroll jobs and employers.

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Website: www.jgarecruitment.com
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Confessions of a payroll manager - Time flies when you're counting

Another anonymous episode revealing the world of payroll featuring payroll avatar, Penelope Fortham ('Penny'), who is payroll manager at the nation's favourite biscuit makers Crumbitt's Confections.

The passing of time has felt different since the start of the pandemic. Half the time I'm not even sure what year it is, let alone the month or day. With my inability to hold dates, or any sense of time, in my head, it's a blessing that I work in payroll which is punctuated with numerous points throughout the month to keep me grounded and 'time aware'. My beloved Outlook calendar alarm went off a few weeks ago reminding me that it was my own twenty-year anniversary in payroll at Crumbitts! Who knew? (Well, not me, obviously!)

The unexpected 'bing' of the Outlook reminder was somewhat discombobulating and sent me on a nostalgic journey. I was age 24 when I started at Crumbitt's, and the workforce was so small then that they could bring their timesheets to me in person, and there was time for a chat with virtually all of them. Now, there are staff who I still haven't got beyond a quick 'Good morning!' to as I rush to the office.

Back in 2001 (when I still had dreams of marrying Keanu Reeves, and a mobile phone was still a relative luxury), veteran 'Crumbitteers' would tell me of their long service at the factory and I would be agog at the loyalty and commitment. When Jimmy Bond (payroll number 000007 – not even joking) told me he was in his 21st year at Crumbitt's I remember thinking that I'd been three years old when he started and how crazy anyone could work anywhere for that long. The twenty years have gone like the clappers, and I honestly wouldn't want to work anywhere else.

As a point of interest (and just to prove that I can handle figures, just not dates) I worked out that I've been at Crumbitt's for 630 weekly payrolls (if you count the 53-week tax years). Which makes me feel simultaneously immensely proud but indecently ancient.

As I had to be reminded of my work anniversary I absolutely didn't expect anyone at Crumbitt's to be even vaguely aware. However, I should've known not to underestimate my incredible team, nor the incomparable Mr Crumbitt.

At 10am on my anniversary day, I was invited to a Zoom call with Mr Crumbitt called 'Strategy Development Day – Ideas and Prep'. Usually this meant Mr Crumbitt had identified a new opportunity to cement his hold on the biscuit market and I was about to be either 'wowed' or repulsed by an inventive new take on a cookie or confection.

Anyway, the call came through and there was the dear man looking all excited: "Morning Penny, you know at Crumbitt's we are built on loyal customers and loyal staff. You didn't think we wouldn't mark twenty years of service without a huge thank you from all your friends at Crumbitts, did you?" And with that, hundreds of boxes with faces appeared on the call and there on my computer screen was pretty much every current Crumbitt's employee and my very own team with their banners, balloons and party hats, grinning like loons. As I sat aghast and choking-back tears, a delivery of a bouquet of flowers and a box of Crumbitt's Cookies arrived.

For an hour we all reminisced with stories from the last twenty years (including a brief cameo from 65-year-old retiree Jimmy Bond who popped in to shout "Congratulations old girl!"

Although payroll always seems to be about looking forward, spending some time looking back was a delight. The random names of old colleagues, the happy memories of new arrivals, awards, and parties; and even the odd 'nightmare moment' like when the time and attendance machine stopped working for a week, which could be laughed about now but at the time had reduced the team to tears. Things I'd forgotten about entirely lived clearly in the memories of others: the P45 splitting machine slicing down the middle of the entire batch one week; the power outage that required three generators to get the payroll processed; and the visit of Craig Revel Horwood as part of the Come Dancing Cookie promotion.

As everyone eventually left the call – albeit with my team lingering to deliver a much appreciated but hopelessly out of time and out of tune rendition of 'For she's a jolly good fellow' – I was left in the relative quiet of my flat, reflecting that the last twenty years had flown past almost as quickly as the two-hour call to celebrate them. So much has happened in that time, and I've learnt so much including and especially the value of good colleagues who had actually become good friends. You have to savour the positive of every day; as my very first supervisor would say: "The days are long, but the years are short".

Bring on the next twenty years! ❑

The Editor: Any resemblance to any payroll manager or professional alive or dead, or any payroll department or organisation whether apparently or actually portrayed in this article is simply fortuitous.

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