

GCVS Payroll Start Up

Step by Step Guide



Glasgow
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for the
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Sector

Step 1

To start the process of GCVS becoming your payroll provider please send us the following forms after taking a copy for your records;

1. Read this guide in full in order to understand the process and to ensure it is followed correctly.
2. Payroll Service Agreement – signed by an authorised signatory e.g. Chairperson & Manager
3. Client Contact Sheet – with at least payroll 2 signatories
4. HMRC 64-8 Form – with employer details (including NI number) and signature. We will do the rest
5. HMRC FBI2 Form – with just the employer details and signature completed. We will do the rest
6. A letter from your organisation asking GCVS to be your provider. We will need your charity number if you are a registered charity and confirmation of your desired pay frequency (monthly, 4 weekly, fortnightly or weekly). We have enclosed a template letter for you to use.

If you are an existing employer changing providers please contact us on 0141 332 2444 or email to tsst@gcvs.org.uk as there is some additional information we will need from your previous provider.

Once we have the above forms we can begin to start the process of registering you with our service and contacting HMRC on your behalf.

Step 2

Before we can pay your employees we will need their details. Please complete a New Start Form for each employee. Please ensure all details are correct, the form has been completed in full, and has been signed by both the employee and employer. All forms being signed for the employer should be signed by one of the authorised signatories in the Client Contact Sheet submitted.

As an employer you are legally obligated to provide a Workplace Pension for your staff. Complete the Auto Enrolment form if you have an existing pension, or are setting up your pension yourself.

Complete the GCVS Pension Set Up Form if you would like GCVS to set up your workplace pension for you for a one off £50 fee.

Step 3

GCVS will send you the details of your “In Trust” account which we have opened for you. We will advise how much you need to send to this account for your first pay run. We will then send you a Standing Order form which you will need to take to your bank to set up payments to this account regularly.

Step 4

GCVS will process the salaries based on the information provided and issue payslips by email a week before the employee’s pay date.

The employer will then check the payslips to ensure they are correct then distribute to the employee/s. If any changes are to be made advise GCVS immediately so any errors can be rectified and new payslip/s issued.

Employees will be paid directly into their bank account on your selected pay date.

GCVS will pay over your liabilities to HMRC and ensure any arrestment and pension payments are also paid.

Payroll Service Agreement



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GCVS will:

- 1) Register with HMRC as your Payroll Agents (upon receipt of your completed authorisation, Forms FBI2 & 64-8) and deal with HMRC on your behalf
- 2) Open an 'In Trust' bank account with our bank (currently Co-operative) in your name
- 3) Calculate employee's gross and net pay as per the information and forms submitted by the employer
- 4) Process the payroll as per the designated dates and issue payslips via email to employer for checking.
- 5) Amend payslips before payment due to any error if notified by the designated deadline
- 6) Pay net pay to employees bank accounts on designated pay-dates via BACS
- 7) Maintain sickness records for employees as per the information supplied by the employer
- 8) Pay Statutory Sick Pay and Statutory Maternity/Paternity Pay to employees as per the information provide
- 9) Pay your HMRC liabilities (PAYE, NIC, Student Loan) each month and send HMRC reports via RTI by their deadlines
- 10) Pay over any other deductions from salary i.e. Arrestments/Childcare Vouchers/Tax-Free Childcare/Credit Union
- 11) Apply for any refund from HMRC as necessary, including Employment Allowance, Statutory Maternity/Paternity/Adoption Pay
- 12) Prepare and issue quarterly statement of account, including invoice for GCVS Payroll Services, sent quarterly in arrears. Payroll Service Fee will be taken from existing balance in GCVS account, when appropriate; any shortfall will be notified to you
- 13) Issue all HMRC documents to employers for distribution to employees (P45/P60)
- 14) Process Auto Enrolment pensions as per the information supplied (see separate forms)
- 15) Issue Auto Enrolment letters to employers for their employees in line with current legislation
- 16) Notify chosen pension provider of contributions due by online file upload, if required by provider
- 17) Notify you of any employees who fall below National Minimum/Living Wage Rates
- 18) Complete and send your Final HMRC FPS/EPS via RTI
- 19) Adhere to legal obligations and confidentially store records for 6 years.

GCVS will not:

- 1) Ask you to transfer funds into an account that has not been previously notified to you
- 2) Ask an employer or employee to give bank details over the phone
- 3) Keep track of employee annual leave
- 4) Notify pension providers of changes in salary/employment
- 5) Set up your Standing Order, you need to contact your own bank for this
- 6) Take any payments via Direct Debit, changes to the Standing Order must be done by the client direct to their bank

To enable a complete, accurate and comprehensive payroll service the employer will:

- 1) Adhere to all payroll deadlines as laid out in the payroll deadline calendar
- 2) Submit all GCVS forms to be processed by the deadline on the payroll deadline calendar.
- 3) Ensure all forms are completed fully and signed by employer (and employee where relevant)
- 4) Add Glasgow City Council post reference number to all employee New Start Forms where posts are GCC Funded. Failure to do so will result in underpayment of GCC Grant
- 5) Notify GCVS in writing of any changes to employee hours or salary. These changes cannot be signed by the employee whom the change affects. In that case another authorised signatory will be required to sign in order for the change to be actioned. See Payroll Pack for Change of Details Form
- 6) Send timesheets each period for any sessional employees
- 7) Notify GCVS each time an employee is off sick by either self-certification form or medical certificate
- 8) Advise GCVS of any changes in authorised contacts or signatories immediately by completing new Client Contact sheet and E-signature agreement
- 9) Ensure cleared funds for wages are in your designated GCVS In Trust account by the deadline as outlined in the payroll deadline calendar. This amount should include total cost for wages, Inland Revenue and any pension payments. Please note if you do not have sufficient cleared funds in your account, wages will not be paid to staff and additional charges will be incurred
- 10) Pay GCVS funds for wages (as above) each month by Standing Order; amount to be determined by GCVS
- 11) Have sufficient funds in your GCVS account to cover 2 payroll payments
- 12) Scrutinize all payslips as soon as they are received, before distribution to employees, to ensure you are in agreement with the information contained in them. Any errors should be notified to GCVS immediately
- 13) Pay GCVS for services rendered. Payment will be processed once per quarter after the invoice has been issued, by transferring the amount due, from existing funds in your GCVS in trust account where possible. Any shortfall will be notified to you.

Signed for GCVS

Sign: _____ Name: _____

Position: _____ Date: _____ / _____ / _____

GCVS Ref: _____ Payroll: _____

I/We understand (_____) remain the employer and GCVS are the Payroll Provider only, therefore this agreement does not remove our employer responsibilities/obligations.

Signed for Employer

Sign: _____ Name: _____

Position: _____ Date: ____ / ____ / ____

This agreement can be terminated by one month's notice in writing by either party.

Upon termination the client will take all necessary action to notify their staff as appropriate. All standing orders to GCVS should be cancelled as well as Direct Debits from your GCVS account. You should also inform HMRC and your pension provider by letter that GCVS will no longer be acting as your Payroll Agent.

Termination of this agreement shall be without prejudice to the rights and obligations of either party.



GCVS Payroll - Client Contact Sheet

This form is to be completed by the Authorised Payroll contacts.



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EMPLOYER CONTACT INFORMATION

Employer Name:		GCVS Project No:	
Authorised Contact:		Authorised Contact No:	
Employer Tel No:		Employer Fax No:	

SICK PAY POLICY DETAILS

Do you operate a company sick pay scheme? Please circle	YES / NO
If yes, please give details. (e.g. How many weeks full pay/ half pay) If you have a Sick Pay policy please attach.	
Sick Pay policy attached? Please circle	YES / NO
Are there any special conditions (E.g. probationary period)? If yes, describe below	YES / NO

Appointee responsible for employment and payroll matters. Please note this must include the project manager responsible for submitting & signing GCVS forms and members of the committee/board who will authorise any increase/change in wages for staff or Project Manager. Any changes to Project Manager salary must be authorised by another Authorised Signatory below.

Any documents & GCVS forms signed by any person not listed below will not be processed.

Name:		Signature:	
Position:			

Name:		Signature:	
Position:			

Name:		Signature:	
Position:			

EMPLOYER ADDRESS

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GCVS EMAIL PAYSLEIPS TO EMPLOYERS, PROVIDE THE RECIPENTS NAME AND EMAIL ADDRESS BELOW.

Note: this email address should be accessible to the recipient only as payslips contain personal & sensitive employee information.

Recipient Name:		Email Address:	
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Do you allow GCVS to accept electronic signatures from you? (please tick) YES NO

If yes, please complete and return the Electronic Signature Agreement to activate this.

In order to open your in trust bank account our bank require us to provide a committee/board members name, NI number and nationality. These details will not be used for any other purpose than opening the account.

Committee/Board Member Name:		N.I. No.:	
Nationality:			

Employer's Signature: _____

Position: _____

Date: _____

Please read the notes on the back before completing this authority. This authority allows us to exchange and disclose information about you with your agent and to deal with them on matters within the responsibility of HM Revenue and Customs (HMRC), as specified on this form. This overrides any earlier authority given to HMRC. We will hold this authority until you tell us that the details have changed.

Please tick the box(es) and provide the reference(s) requested **only** for those matters for which you want HMRC to deal with your agent.

I, (print your name)
of (name of your business, company or trust if applicable)
authorise HMRC to disclose information to
(agent's business name)
I agree that the nominated agent has agreed to act on my/our behalf, and the information is correct and complete. The authorisation is limited to the matters shown on the right-hand side of this form.
Signature see note 1 overleaf before signing
Date

Give your personal details or company registered office here

Address
Postcode
Phone number

Give your agent's details here

Address
Postcode
Phone number
Agent codes (SA/CT/PAYE)
Client reference

For official use only

SA <input type="checkbox"/>	____/____/____	COTAX <input type="checkbox"/>	____/____/____
NIRS <input type="checkbox"/>	____/____/____	EBS <input type="checkbox"/>	____/____/____
COP <input type="checkbox"/>	____/____/____	VAT <input type="checkbox"/>	____/____/____
NTC <input type="checkbox"/>	____/____/____	COP link <input type="checkbox"/>	____/____/____

Individual*/Partnership*/Trust* Tax Affairs
 *delete as appropriate (including National Insurance)

Your National Insurance number (individuals only) If you are self employed tick here

Unique Taxpayer Reference (UTR) (if applicable) If UTR not yet issued tick here

If you are a Self Assessment taxpayer, we will send your Statement of Account to you, but if you would like us to send it to your agent instead, please tick here

Tax credits

Your National Insurance number (only if not entered above)

If you have a joint tax credit claim and the other claimant wants HMRC to deal with this agent, they should sign here

Name

Signature

Joint claimant's National Insurance number

Corporation Tax

Company Registration Number

Company's Unique Taxpayer Reference

NOTE: Do not complete this section if you are an employee. Only tick the box if you are an employer operating PAYE

Employer PAYE Scheme

Employer PAYE reference

VAT (see notes 2 and 5 overleaf)

VAT Registration Number If not yet registered tick here

1 Who should sign the form

If the authority is for

You, as an individual

A company

A partnership

A trust

Who signs the form

You, for your personal tax affairs

The secretary or other responsible officer of the company

The partner responsible for the partnership's tax affairs. It applies only to the partnership. Individual partners need to sign a separate authority for their own tax affairs

One or more of the trustees

2 What this authority means

For matters other than VAT or tax credits

We will start sending letters and forms to your agent and give them access to your account information online. Sometimes we need to correspond with you as well as, or instead of, your agent.

For example, the latest information on what Self Assessment forms we send automatically can be found on our website, go to www.gov.uk/topic/personal-tax/self-assessment or phone the Self Assessment Helpdesk on **0300 200 3310**.

You will not receive your Self Assessment Statements of Account if you authorise your agent to receive them instead, but paying any amount due is your responsibility.

We do not send National Insurance statements and requests for payment to your agent unless you have asked us if you can defer payment.

Companies do not receive Statements of Account.

For VAT and tax credits

We will continue to send correspondence to you rather than to your agent but we can deal with your agent in writing or by phone on specific matters. If your agent is able to submit VAT returns online on your behalf, you will need to authorise them to do so through our website. For joint tax credit claims, we need both claimants to sign this authority to enable HM Revenue and Customs to deal with your agent.

3 How we use your information

HM Revenue and Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue and Customs unless the law permits us to do so. For more information go to www.gov.uk/hmrc/information-charter

4 Multiple agents

If you have more than one agent (for example, one acting for the PAYE scheme and another for Corporation Tax), please sign one of these forms for each.

5 Where to send this form

When you have completed this form please send it to:

National Insurance Contributions and Employer Office
HM Revenue and Customs
BX9 1AN

There are some exceptions to this to help speed the handling of your details in certain circumstances. If this form:

- accompanies other correspondence, send it to the appropriate HM Revenue and Customs (HMRC) office
- is solely for Corporation Tax affairs, send it to the HMRC office that deals with the company
- is for a High Net Worth customer, send it to the appropriate High Net Worth Unit
- accompanies a VAT Registration application, send it to the appropriate VAT Registration Unit
- has been specifically requested by an HMRC office, send it back to that office



Employer's PAYE reference (see Notes on page 2)

□□□□ / □□□□□□□□□□□□

Accounts Office reference (see Notes on page 2)

□□□□ P □□□□□□□□□□

Please read the notes on page 2 before completing this authority

Enter your name - use capital letters

□□□□□□□□□□□□□□□□

I, the above, authorise my agent to use PAYE online and/or CIS online services to receive information over the Internet from HM Revenue & Customs (HMRC) on my behalf.

Name of agent

□□□□□□□□□□□□□□□□

Tick one or both of the following

I authorise the agent named above to use PAYE online services to receive information over the Internet from HMRC on my behalf

I am a contractor in the Construction Industry Scheme and wish to authorise the agent named above to use the CIS online services to receive information over the Internet from HMRC on my behalf

Agent's details

Address

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□□□□□□□□□□

Postcode

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Contact name

□□□□□□□□□□□□□□□□

Phone number

□□□□□□□□□□□□□□□□

Fax number

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Email address

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PAYE Agent ID Code

□□□□□□□□□□

Agent's Government Gateway Identifier

You need to get this from your agent

□□□□□□□□□□□□□□□□

Employer/contractor details

Name

□□□□□□□□□□□□□□□□

Address

□□□□□□□□□□
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Postcode

□□□□□□ □□□□□□

Are you registered as an organisation on the Government Gateway? No Yes

If you are registered, you can complete your agent authorisation at the Government Gateway instead of using this paper form. We can update your records quicker if you use this method.

Signature

□□□□□□□□□□□□□□□□

Date DD MM YYYY

□□ □□ □□□□□□

Notes

This form FBI2 can only be used to authorise accepting information over the Internet.

Please send the completed form to:

HM Revenue & Customs
Central Agent Authorisation Team
Benton Park View
Longbenton
NEWCASTLE UPON TYNE
NE98 1ZZ

If your agent is registered, they can use the **Online Agent Authorisation** service to complete this authorisation online. It can save time and reduce the chances of error.

Please use form 64-8 if you want to authorise an agent to act on your behalf generally, in connection with Self Assessment or other HMRC matters.

Go to www.hmrc.gov.uk/online for more information about our Online services.

Reference numbers

Employer PAYE reference - This can be found on correspondence you receive from your HMRC office, for example forms P6, P9, P35.

Accounts Office reference - This can be found on the yellow payslip booklet P30BC sent to you by your HMRC Accounts Office.

Who should sign the form

It depends what type of employer you are. See the guidance below.

Type of employer/contractor	Who signs the form
Individual	You
Companies	The secretary or any other responsible officer of the company
Partnerships	The partner responsible for the partnership's affairs It applies only to the partnership. Individual partners need to sign a separate authority for their own affairs
Trusts	One or more of the trustees

How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime. We may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds.

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs unless the law permits us to do so. For more information go to www.hmrc.gov.uk and look for *Data Protection Act* within the Search facility.

GCVS Payroll New Start Form

PLEASE COMPLETE THIS FORM IN BLACK PEN AND IN BLOCK CAPITALS.

If you need help completing this form call 0141 332 2444 (option 2).



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EMPLOYER INFORMATION

GCVS Project No:		Employer Name:	
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EMPLOYEE INFORMATION

Title:		Forename:	
Surname:		Date of Birth:	
Marital Status:		Gender:	
Address:			
Post Code:		Contact Number:	
National Insurance No:		Is This Your Only Employment?	

8 Digit Account No:		Sort Code:	
Account Roll No: (if applicable)		Is This Your Account?	
Bank Name:		Branch Address:	

Employee's wages must be paid into their own bank account.

You must select only one of the following statements - A, B or C.

- A** - This is my first job since last 6th April and I have not been receiving taxable Jobseeker's Allowance, Employment and Support Allowance, taxable Incapacity Benefit, State or Occupational Pension.
- B** - This is now my only job but since last 6th April I have had another job, or received taxable Jobseeker's Allowance, Employment and Support Allowance, taxable Incapacity Benefit. I do not receive a State or Occupational Pension.
- C** - As well as my new job, I have another job or receive a State or Occupational Pension.

FAILURE TO TICK THE CORRECT STATEMENT MAY RESULT IN UNDERPAID TAX WHICH WILL BE RECLAIMED FROM YOU BY HMRC.

Do you have a Student Loan which is not fully repaid and both of the following apply:

- You left a course of UK higher education before last 6th April YES NO
- You received your first Student Loan instalment on or after 1st September 1998. Plan 1 Plan 2

Anyone who studied in Scotland will have a **PLAN 1** student loan. If not, check Student Loans website www.sl.co.uk

*****IF YOU HAVE A RECENT P45 PLEASE ATTACH THIS WITH THIS FORM*****

EMPLOYMENT DETAILS - MUST BE COMPLETED BY THE EMPLOYER.

Employee Job Title:		Employee Start Date:	
Hourly Rate:		Hours Per Week:	
Annual Salary:		Full-time Hours:	
Work Pattern:		GCC Post Ref No: (if applicable) Failure to provide when post ref GCC funded will result in underpaid grant	
Pay Frequency:			

I confirm that the above information is true and accurate:

Employee Signature _____ Date _____

Employer Signature _____ Date _____

Forms which are not signed by both the employee and employer will not be actioned.