



PAYROLL POLICY

Employees are paid on the 26th of each month directly into their respective bank accounts – the sum covering earnings for the whole of that month. If the 26th falls on a weekend or bank holiday then payment is effected on the previous Friday.

The calculation to determine how much is paid to who is carried out using the HMRC online software HM Revenue & Customs Real Time Information (RTI), Basic PAYE. These calculations are submitted monthly on the day or just prior to the payment of staff

Pension contributions are paid to Nottinghamshire County Council by the 27th of the following month. PAYE and National Insurance Contributions are paid monthly to HM Customs & Excise on the 28th of the following month. If either of these dates falls on a weekend or bank holiday then payment is effected on the previous Friday.

The RTI is updated automatically with any general system updates and manually each year and when alterations are made to the tax rates by the Chancellor of the Exchequer.

Updates are also required when HMRC send out tax code changes for new and existing personnel.

It is important to keep up to date with any changes, therefore the council is signed up to email alerts for the HMRC Employer Bulletin which is produced every two months. This contains up to date information on payroll topics for employers and agents.

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Approving committee: HR Committee
Policy version reference: 02
Supersedes: Payroll pay period policy 2019
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Date for next review: As required

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