



Liverpool
City Council

Finance and Resources Directorate

Service Specification for Schools

2024-25

Payroll and Pensions



Schools' Service Level Agreement 2024-25

Introduction

The Payroll and Pensions Service continues to transform the way in which its services are delivered to customers. Working with schools across the Liverpool region, we (LCC) deliver high quality payroll and pension solutions, designed to take the work out of managing your (the school) workforce.

We have wide ranging experience and expertise in supporting schools, so we understand the specific challenges of employing staff in schools and have designed a range of solutions with these specific challenges in mind.

Our customers benefit from the removal of time-consuming and error prone paper processes, freeing school staff to focus on their key objectives. The submission of data electronically via Manager Self Service (MSS) offers a secure route for the delivery of information and provides customers with the opportunity to input data up to two weeks after traditional payroll submission deadlines.

Our Human Resource Management System is a powerful, flexible solution which can be used to record, track and report on payroll activity in your school. The system has been specifically developed to suit the needs of schools, with MSS functions to ensure that you (the school) retain control of your payroll data and have access to management information that supports your decision making.

Late and inaccurate payments to staff are a thing of the past through the development of a leading edge, online Payroll solution, supported by Payroll experts with many years of experience of supporting local authority and school-based staff.

By opening up comprehensive MSS functions to schools, our solutions have removed traditional barriers to accessing workforce information and revolutionised the way in which school leadership teams obtain and use meaningful management information in decision making.

Given the many pressures facing you, limited time is an ongoing challenge that our services have been specifically designed to address. Our tried and tested solutions, accessible support and wealth of expertise provide you with the assurance that you are meeting your statutory and employer responsibilities.

We have undertaken comprehensive and ongoing programmes of system and process development to improve the service that you receive. Our recent improvements have included:

- Additional day's leave – under the NJC agreement 22/23, an additional days' leave was included. For term-time staff, the Payroll and Pensions Service arranged for an extra day to be paid in the September 2023 payroll, pro-rated for part-timers where applicable.

- Staggering of pay award arrears for staff on Universal Credit – the 23/24 pay award was implemented in November 2023 and backdated to April 2023. The payment of arrears in a lump sum has impacted many employees on Universal Credit and for the first time, we were able to offer the functionality for affected staff to stagger their arrears over a number of months.
- Implementation of the 2% reduction for National Insurance, effective 1st January 2024

We will maintain this focus on continuous improvement, with several upcoming developments to the system and payroll processes already planned to enhance the service model and comply with statutory changes:

- Streamlining of elements within self-service to ensure clarity for schools and correct reporting of non-recurring payments on teachers and LGPS monthly pension returns
- Exploration of the potential to pay expenses through the payroll system following feedback from schools in relation to petty cash issues – awaiting feedback in relation to requirements
- Exploration for potential reports to allow for loading into SIMS, again, awaiting feedback in relation to requirements

Developments that occur as a result of statutory, policy or process changes outside the control of payroll may be subject to an additional charge and will be managed as change control.

The Payroll & Pensions Service has a continual focus on system development and improvements, which may require changes to current systems and processes.



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2024-25

Payroll and Pension Service



Payroll and Pensions Service Level Agreement (SLA)

The key aim of our payroll and pensions service support is to ensure that your staff are paid correctly and on time. We are committed to providing the best possible service to customers and are continually investing in the training and development of our staff to grow and develop their knowledge and skills within the payroll and pensions sector. The Payroll and Pensions Service conforms with the national accreditation for the CIPP Payroll Assurance Scheme status, which is awarded to organisations who can demonstrate “best practice in the development of payroll people”. In September 2022, we were also successfully reaccredited with this standard and will be reassessed in September 2024.

The following key services will be provided under this SLA:

➤ Guidance and Support

- Provision of a comprehensive intranet site for schools who purchase the ICT SLA also containing a wealth of payroll-related information, enabling you to resolve the majority of payroll queries yourself. Detailed information is also mirrored on the School Improvement website.
- If you have a more complex enquiry and would prefer to speak to one of our experienced advisors, please call your designated payroll officer directly on the number provided. The direct number is only to be used by Headteacher and School Business Manager and it should not be shared with staff to allow them to call directly themselves.
- All queries will be responded to within 3 working days

➤ Payroll Processing

- Provision of manager and employee self-service functions.
- Via self-service, provision of an extensive suite of reports to cover payment claims, absence and allowances. Also a comprehensive My Employee Information report that provides a detailed snapshot of all employee contractual information.
- Processing of a monthly payroll in accordance with all statutory provisions and employer contractual obligations, inclusive of all salaries, allowances and additional payments.
- Processing all payroll amendments relating to new starters, leavers and variations to contracts of employment, in relation to pay in accordance with the published payroll timetables.
- Deduction of pension contributions in accordance with scheme regulations.
- Payment of salary to all employees via Bankers Automated Clearing System (BACS) to be made on the due payment date.

- Processing of maternity, paternity, adoption and shared parental leave applications and ensuring the payment of statutory and/or occupational pay is processed as appropriate.
- Processing of student loan deductions.
- Processing and payment of employees voluntary and third party deductions.
- Regular review and uplift of Apprentices rates when changes occur such as age or more than 1 years' service to ensure compliance with National Minimum Wage legislation.
- Reconciling and making payment of all tax and national insurance deductions in accordance with Her Majesty's Revenue and Customs (HMRC) regulations.
- Implementation of National Joint Council & Teacher pay awards along with any associated arrears of pay, to be paid in the month following written authorisation to implement.
- Provision of Pension estimates when requested in relation to efficiency measures.
- Liaising with appropriate external bodies to ensure that all current and planned statutory provisions, in respect of the processing of statutory deductions from pay, are notified and implemented.
- Processing of correspondence with banks, building societies and other appropriate external agencies in relation to mortgage and other financial references including the provision of statements of earnings.
- Completing and filing all monthly and annual returns in accordance with HMRC regulations.
- Compiling and filing all annual benefits in kind returns where applicable (P11Ds).
- Providing each employee with a record of their pay and deductions at the end of the tax year using an online P60 via Employee Self Service.
- Ensuring that payroll software and business practices are compliant with statutory regulations including reporting Real Time Information (RTI) to HMRC.

➤ **Pensions' Administration:**

- Ensuring statutory compliance with pensions' auto enrolment procedures, including re-enrolment at key dates for staff who have previously opted out. Re-enrolment occurs every 3 years from 2013, processes will usually start in January and finish in June, but may be subject to change by no more than 3 months.

- Processing all monthly pensions' contributions to the appropriate schemes, both employer and employee contributions, including Additional Voluntary Contributions and all related arrears.
- Processing all correspondence and documentation to and on behalf of the appropriate schemes, including new entrants, contractual variations and scheme leavers and monthly returns.
- Calculating and processing the various types of pensions' estimate, including the calculation of any related pensions' costs (subject to agreed City Council limits and availability of information from the relevant Pension Scheme Administrator).
- Preparing and reporting of various pensions' related returns. Annex 1 & 2 detail a list of related returns which will be compiled.
- Liaising with appropriate external bodies and ensuring that all current and planned statutory provisions in respect of the processing of pensions' contributions from pay are notified and implemented.

What is expected from SLA customers?

To allow the Payroll and Pensions Service to deliver the services within this Agreement, you will need to adhere to certain timescales and protocols:

➤ **The Service Model:**

- At all times, you are required to follow the service model which includes the use of the HRP intranet, School Improvement website self-service in order that the full benefits of the services provided can be realised. The service model also includes the **need for schools to adhere to the same timetable** to ensure they are consistent for pay calculation purposes. In addition pay ranges must be within the current scales displayed on the HRP intranet site.

➤ **General Requirements:**

- We can only comply with the deadlines contained within the Agreement if you have complied with your responsibilities to supply the correct information, in the correct format and in accordance with the appropriate timetable. Supply of information is via e-mail to payroll@liverpool.gov.uk using the forms supplied on the HRP intranet site and via Manager Self Service

- Liverpool City Council reserve the right to levy penalties for late, incomplete or incorrect submissions of data. Penalties will be calculated on a case-by-case basis.
- Schools are responsible for the upkeep of their own hierarchy and should inform the Payroll & Pensions Service accordingly if a key approver such as a Head or Business Manager changes.
- When Teachers Pay Award is implemented, Liverpool City Council will uplift the range points accordingly. However, schools will need to use Manager Self Service to uplift teachers to the value as determined by their performance review.
- Requests to attend to ad hoc meetings, where necessary, will require a minimum of 3 days' notice. Where possible, teleconferencing facilities will be used as standard.
- Existing customers who decide not to enter into this Service Level Agreement will be required to give the Payroll and Pensions Service 3 months' notice, in writing prior to the end of the SLA period. For example, the SLA runs from April to March, therefore, formal notice must be given in December of the SLA period. Customers who do not confirm their intention to take up the services within this Service Level Agreement will be regarded as having entered into the Agreement. For schools who want to exit this agreement there will be an exit charge for any information requests.
- Where an overpayment occurs because of your failure to notify us of a resignation, pay deduction or late supply of accurate data and debt recovery is required, you will be liable for any resultant charges or amounts outstanding from non-recovery. Regardless of the reason for any overpayment the employer will be responsible for initiating recovery from the employee. There will also be a £100 charge for the admin incurred.
- Any non/underpayment of salary that occurs due to a late submission or notification of salary details, which requires the arrangement of a special payment, will incur an administration charge of £100.00. This charge will be applied in all cases. In cases where CHAPS payments are requested there will be an additional charge of £11.00 per transaction. Please note special payments will not be processed where an employee has already received their usual salary. Additional monies such as overtime, sessional pay, etc. that have been missed from the payroll run will be paid in the following month.
- If an overpayment is recovered via an invoice the school will receive a credit to their budget once the details are entered into the payroll system. If the employee then defaults on repayment the school will be invoiced by LCC for the outstanding monies where write off occurs. Schools are asked to provide employees with access to payslips online at their place of work and provide any training to staff who have a learning need where they are finding difficulty accessing technology. Audit have expressed a need for employees to regularly access their payslips to avoid overpayments.

- Late notification of leavers or starters submitted after the advised timetable deadlines, which result in salary recalls or special payments will also incur a charge of £100.
- While every effort will be made to recall a salary when required, this process is dependent on the bank and can occasionally fail, resulting in an overpayment.
- Any discretionary compensation, voluntary early retirement or statutory redundancy requests beyond agreed LCC limits for processing calculations will be subject to an additional charge which will be managed via change control procedures.
- All schools staff have access to online pay slips, P60 and P11d. Therefore schools are required to supply their correct email address to payroll@liverpool.gov.uk, this will reduce the need to make calls for password reset purposes as this facility is an automated procedure in self-service.
- Charges will be based on the individual jobs/contracts recorded on the payroll. For example an employee who has two jobs will incur two charges. This is because there is an equivalent amount of payroll and pensions processing for each individual job.

➤ **GDPR, DATA PROTECTION AND FREEDOM OF INFORMATION**

Schools must note the Council's obligations under the Data Protection Act 1998, Freedom of Information Act 2000, and any codes of practice and best guidance notes issued by the government and appropriate enforcement agencies. Schools will comply with this legislation in so far as it places obligations on it as well as facilitating the Council's compliance. In particular, schools must note that the Council may be required to provide information relating to this Agreement or the school to a person in order to comply with the Council's obligations under such legislation.

Liverpool City Council is committed to ensuring that all data received from schools has a lawful basis for processing. The Data Protection Act 1998 and all associated laws are adhered to at all times along with best practice guidelines issued by the Information Commissioners Office. Liverpool City Council has undertaken an extensive programme to ensure and document that all aspects of GDPR are being satisfied within the organisation.

In line with the article 28 provision of GDPR, this SLA acts as a contractual data processing agreement to document that Liverpool City Council Payroll & Pensions Service will comply with all aspects of article 28 legislation and support your organisation is complying with your obligations in relation to article 28. Any data collected in relation to your employees will be used purely for payroll and pensions processing purposes on your organisation's behalf, in accordance with provided written instructions.

All data will be securely destroyed after a 7 year period, with the exception of key data required to be retained in relation to pension legislation.

Liverpool City Council Payroll & Pensions Service have been engaged by your organisation to process data on your behalf and your organisation is the data controller.

Liverpool City Council Payroll & Pensions Service will only process data in relation to your employees, based on data that is provided by your organisation, as the data controller. Liverpool City Council Payroll & Pensions Service will only act on the written instructions of your organisation and the types of written data provided will comprise of the following:

- All fields as per Employee New Starter Form
- Bank Details
- HMRC Documentation
- All variations provided on variation form
- Leavers entered via Manager Self Service
- Absence information input through Manager Self Service
- Payment information input through Manager Self Service
- Maternity/Paternity/Adoption Leave forms and medical evidence

All Payroll & Pensions Officers who process the data are all fully conversant with GDPR and Data Protection regulations and are regularly required to undertake refresher training every 12 months.

All appropriate measures have been carried out to ensure that the security of processing of data is in line with the guidance issued by the Information Commissioners Office. In addition, Egress has been implemented to ensure that all e-mail communication is sent encrypted to any e-mail addresses outside of the Liverpool City Council network.

Liverpool City Council Payroll & Pensions Service do not currently engage sub-contractors and would only do so in the future with the prior consent of your organisation and under a written contract.

Liverpool City Council Payroll & Pensions Service will assist your organisation as the data controller providing subject access and allowing data subjects to exercise their rights under the GDPR.

Liverpool City Council Payroll & Pensions Service will assist your organisation as the controller in meeting your GDPR obligations in relation to the security of processing, the notification of personal data breaches and data protection impact assessments.

Liverpool City Council Payroll & Pensions Service will submit to audits and inspections, provide the controller with information it needs to ensure that they are both meeting their Article 28 obligations, and tell the controller immediately if it is asked to do something infringing the GDPR or other data protection law of the EU or a member state.



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2024-25

Pensions Service



Pensions' Services (2024-25)

Introduction

For pension purposes, LCC remains the responsible employer, for the LEA, for Teachers Pension Scheme (TP) and the Local Government Pension Scheme (LGPS). The Payroll and Pensions Service also acts as an interface between employees, schools and the administering authorities of the schemes, i.e. Teachers Pensions (TP) and the Merseyside Pension Fund (MPF). As such, the Service plays an integral role in the complex working relationship between schools, the City Council and the administering authorities. It also has responsibilities for the two-way flow of information relating to over 10,000 members of the Merseyside Pension and Teachers' Pension Funds. In addition, LCC pay 1,600 enhanced pensions awarded to former members or their dependants.

Schools that choose not to purchase the Payroll SLA will be required to comply with the requirements outlined within this document.

Services Provided

➤ Pensions' Payroll Processing

- Paying teacher's pensions to former members or their dependants on the due payment date.
- Pensions' increases will be applied and paid in the first available pay period following receipt of written authorisation from the Council to implement.
- Processing a monthly teachers' pensions' payroll in accordance with all statutory provisions.
- Inputting, validating and reporting of pensioners' payroll related information.
- Liaising with appropriate external bodies.
- Ensuring that all current and planned statutory provisions, in respect of the processing of statutory deductions from pay, are notified and implemented.
- Processing correspondence with banks, building societies and other appropriate external agencies.

➤ **Pensions' Administration**

- Processing all monthly pensions' contributions in respect of all pensions' schemes, including both employer and employee contributions, Additional Voluntary Contributions and all related arrears.
- Provision of Teachers Monthly Contribution Return by the required deadlines and in the correct format as stipulated by Teachers Pensions. Liverpool City Council reserve the right to levy penalties for late, incomplete or incorrect submissions of data. Penalties will be calculated on a case-by-case basis.
- Calculating and processing the various types of pensions' estimates subject to City Council limits and availability of information from the relevant Pension Scheme Administrator.
- Preparing and reporting various pensions' related returns. Annex 1 & 2 detail a list of related returns which will be compiled subject to the timely and accurate supply of information by the customer.
- Liaising with appropriate external bodies.
- Ensuring that all current and planned statutory provisions in respect of the processing of pensions' contributions from pay are notified and implemented.
- Providing information to insurance companies regarding LGPS and TP benefits in connection with private pensions.
- Providing guidance relating to the monitoring of refunds of pension contributions.
- Providing guidance relating to breaks in service.
- Providing guidance relating to applications to buy back maternity, paternity, adoption and other leave of absence periods.
- Providing guidance to members of the MPF and TP schemes.
- Attending the Pensions Liaison Officers' group to represent the customers' interests and ensure proper distribution of related advice.
- Reconciling the Annual Pensions' Contribution Returns.
- Completing TR17 information for TP audit purposes.
- Providing FRS17 or equivalent pension's information.
- Provide guidance on; and process, ill health retirements

For the Payroll and Pensions Service to be able to deliver the services within this Agreement, you will need to adhere to certain timescales and protocols:

➤ **General Requirements:**

- LCC can only comply with the deadlines contained within the Agreement when you have complied with your responsibilities to supply the correct information, in the correct format and in accordance with the appropriate timetable. Supply of information is via e-mail to pensions@liverpool.gov.uk using the forms supplied on the HRP intranet site and via Manager Self Service.
- Where an overpayment occurs because of your failure to notify us of a change in pensionable entitlement and debt recovery is required, you will be liable for any resultant charges or amounts outstanding from non-recovery. Any non/underpayment of pension that occurs due to a late return or notification of pension details, which requires the arrangement of a special payment, will incur an administration charge to you of £100.00. This charge will be applied in all cases.
- You have a responsibility to protect the pension rights of the members of both the MPF and TP. Where a delay in supplying information occurs, because of the school's failure to notify the Service, any resultant charges/fines will be passed on to the school.
- You have the responsibility to protect the members best interest with regard to access of benefits under the ill health provisions of each scheme. Where it is deemed that this has not happened, because of a failure of the school, any resultant charges / fines will be passed on to you.
- Under the 2008 Pensions Act (as amended), the pensions' schemes' administrators report instances of late payment of contributions to the Pensions Regulator, who has the power to impose fines for each offence. MPF charges interest at 1% above the base rate for late payments of contributions. In addition, late payments of TP contributions will attract interest payments. Any payments of interest arising from late notification/payment by the school will be passed on to you. We are required to refer repeated failures to the City Council and the additional work necessary to correct late payments will be recharged to schools individually.

➤ **Head Teachers are asked to provide the following:**

- In respect of Teachers' pensions' contributions, to allow the City Council to comply with the Regulations, schools opting out of the corporate payroll system will be required to make arrangements with their preferred payroll supplier to ensure that all pensions' contributions (including the employer's contributions) are received in the City Council's bank account by 3rd of the month following payment date, using the reference number supplied by the Authority. The remittance should be supported by a listing detailing the employees' contributions, the employer's contributions/charge and the pensionable salary with totals for each monetary field, which should balance to the remittance received.
- For the above schools, delegated access may be required to 'TP on line services' and should be granted, if requested.

- In respect of Additional Voluntary Contributions (AVCs) for TP members, contributions are to be received by the City Council no later than three days after deduction and again should be supported by a listing detailing the contributions deducted.
- Information relating to the cessation of contributions for employees wishing to leave the scheme for Teachers Pension Scheme
- Details of refunds of contributions made within three months of entry.
- Pensionable earnings details in respect of transfer of pensions.
- Employment history, hours, etc for pension review purposes.
- Details of breaks in service for maternity, adoption, paternity and other leave of absence periods.
- A named contact officer for each school for the provision of information relating to annex 2.
- Details of starters and leavers including information needed for the completion of the relevant MPF and TP notification (see annex 2) within seven days of the event.
- Notification of changes to an employee's record e.g. basic hours, dual engagements, date of birth, change of name, change of address, etc. (see annex 2) within seven days of the payroll change.
- All details necessary to answer enquiries received from an employee, their representative or pensions' funds or any other statutory agency regarding pensions and related matters.
- Adequate information from other payroll providers regarding pensions' contributions and employer's charges. An example of the preferred specification is shown below. This should be sent to the school within seven days of payroll production. An electronic copy of this information should be e-mailed to the Payroll Service within 10 working days of payroll production.

Additional Requirements

- The School will need to ensure that their payroll provider's software is compliant with changes in pensions and PAYE legislation.
- The School will be required to notify the Payroll and Pensions Service of all personal and contractual changes. Examples of the details required can be found by viewing the forms on relevant scheme web sites.
- Sickness records to enable the correct calculation of pay lost through sickness.
- Increment/pay award records to enable correct apportionment of pay when it was due.

- Absence dates including strike, maternity, leave of absence and adoption leave.
- Contact officers need an MPF employer's guide to the Local Government Pension Scheme (LGPS).
- The school must provide information on ill health, age, discretionary compensation, redundancy and deaths.

Appendix 1

Schedule of Payroll and Pension Returns (Note All Payment dates subject to ratification)

Event	Date (2024)
Start of 2024-25 tax year	5 th April
Payment to Teachers' Pensions March	5 th April
Submission of Monthly Contribution Return to Teachers Pensions	5 th April
National Statistics Return March	12 th April
Payment to MPF March	19 th April
Payment to HMRC March	22 nd April
RTI Full Payment Submission to HMRC	26 th April
BACS processing date April	26 th April
Payment Date April	29 th April
LGPS Annual Return submitted to MPF	30 th April
Payment to Teachers' Pensions April	7 th May
Submission of Monthly Contribution Return to Teachers Pensions	7 th May
National Statistics Return April	10 th May
Payment to MPF April	17 th May
Payment to HMRC April	22 nd May
P60 distribution (no later than)	31 st May
Complete TR17	31 st May
RTI Full Payment Submission to HMRC	28 th May
BACS processing date May	28 th May
Payment date May	30 th May
Submission for Annual Manpower return	31 st May
Payment to Teachers' Pensions May	7 th June
Submission of Monthly Contribution Return to Teachers	7 th June

Pensions	
National Statistics Return May	12 th June
Payment to MPF May	19 th June
Payment to HMRC	21 st June
RTI Full Payment Submission to HMRC	26 th June
BACS processing date June	27 th June
Payment date June	28 th June
Submission deadline P9d & P11d	5 th July
Payment to Teachers' Pensions June	5 th July
Submission of Monthly Contribution Return to Teachers Pensions	5 th July
National Statistics Return June	12 th July
Payment to MPF	19 th July
Payment to HMRC	22 nd July
Payment to HMRC of Class 1a	22 nd July
RTI Full Payment Submission to HMRC	29 th July
BACS processing date July	29 th July
Payment date July	31 st July
Payment to Teachers' Pensions July	7 th August
Submission of Monthly Contribution Return to Teachers Pensions	7 th August
National Statistics Return July	12 th August
Payment to MPF	19 th August
Payment to HMRC	22 nd August
RTI Full Payment Submission to HMRC	29 th August
BACS processing date August	29 th August
Payment date August	30 th August
Payment to Teachers' Pensions August	6 th September
Submission of Monthly Contribution Return to Teachers Pensions	6 th September
National Statistics Return August	12 th September
Payment to MPF August	19 th September
Payment to HMRC	20 th September
RTI Full Payment Submission to HMRC	26 th September
BACS processing date September	26 th September
Payment date September	27 th September
Payment to Teachers' Pensions September	7 th October
Submission of Monthly Contribution Return to Teachers Pensions	7 th October
National Statistics Return September	11 th October
Payment to MPF September	18 th October
Payment to HMRC	22 nd October
RTI Full Payment Submission to HMRC	29 th October
BACS processing date October	29 th October
Payment date October	30 th October

Payment to Teachers' Pensions October	7 th November
Submission of Monthly Contribution Return to Teachers Pensions	7 th November
National Statistics Return October	12 th November
Payment to MPF October	19 th November
Payment to HMRC	22 nd November
RTI Full Payment Submission to HMRC	28 th November
BACS processing date November	28 th November
Payment date November	29 th November
Payment to Teachers' Pensions November	6 th December
Submission of Monthly Contribution Return to Teachers Pensions	6 th December
National Statistics Return November	12 th December
Payment to MPF November	19 th December
Payment to HMRC	20 th December
RTI Full Payment Submission to HMRC	TBC
BACS processing date December	TBC
Payment date December (TBC)	TBC
(2024)	
Payment to Teachers' Pensions December	7 th January
Submission of Monthly Contribution Return to Teachers Pensions	7 th January
National Statistics Return December	10 th January
Payment to MPF December	17 th January
Payment to HMRC	22 nd January
RTI Full Payment Submission to HMRC	TBC
BACS processing date January	TBC
Payment date January (TBC)	TBC
Payment to Teachers' Pensions January	7 th February
Submission of Monthly Contribution Return to Teachers Pensions	7 th February
National Statistics Return January	12 th February
Payment to MPF January	12 th February
Payment to HMRC	21 st February
RTI Full Payment Submission to HMRC	26 th February
BACS processing date February	26 th February
Payment date February	27 th February
Payment to Teachers' Pensions February	7 th March
Submission of Monthly Contribution Return to Teachers Pensions	7 th March
National Statistics Return February	12 th March
Payment to MPF February	19 th March
Payment to HMRC	21 st March
RTI Full Payment Submission to HMRC	27 th March
BACS processing date March	27 th March
Payment date March	28 th March

End of 2023/24 tax year	5 th April
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Note: dates are to be confirmed in the payroll timetable

Appendix 2

Schedule of Pension Returns

SCHEDULE OF RETURNS	Return reference number
Teachers' Pensions	
Notification of new entrants	MCR/MDC
Notification of 'opt – outs'	Completed on line by member reported on MCR
Notification of leavers	MCR/MDC
Early payment of benefits	14PR and 18
Calculation benefit estimates	TR1 14A
Merseyside Pension Fund	
Notification of new entrants	I-Connect
Notification of leavers	LGP1A
Issue of bank detail forms	LGP1B
Notification of leavers who have opted out	LGP1C
Automatic entrants	LGP2
Non automatic entrants	LGP2A
Notification of changed details	LGP4
Certificate of membership	LGP7
Early payment of deferred benefits	LGP8
Notification of employees who have opted out	LGP9
Members election not join scheme	LGP9A
Medical Certificate for ill health retirement	LGP12
Commutation of pension for terminal illness	LGP13
Casual employees work analysis	LGP19
Death Grant nomination	LGP25
End of Year Returns	LGP27
Breaks in membership	LGP29
Strikes purchased	LGP29A
Notification of maternity absence	LGP30

Leave of absence	LGP30A
Surrender part of retirement pension	LGP31
Voluntary reduction in pay	LGP32
Annual Contribution Return	LGP40
Monthly contribution remittance advice	LGP41
Method of payments	LGP42
Protected rights	LGP43
AVC retirement options	LGP45
Protection of Pay	LGP50a
Estimate of benefits	LGP88

Appendix 3

Service Level Agreement Pricing Schedule 2024/25

Service	Basis of Calculation	Unit Cost/price
1 Payroll and Pensions	Per person/contract as employed 1 st April 2024	£93.50
2 Pensions	Per number of staff employed as at 1 st April 2024	£46.25

Invoicing Arrangements

Early in the financial year schools will be invoiced for the purchases of service level agreements from the range offered with the standard terms and conditions document.

The invoice will list the cost of each service so far as it can be calculated at the outset of the agreement. Additional invoices will be sent out during the course of the year in response to extra usage on purchases. Payments should be made in accordance with City Council Standing Orders.

Service Level Agreement Contact Officer

Service	SLA Manager	Telephone	Email
Payroll & Pensions	Tracy Sherlock	0151 351 0770	tracy.sherlock@liverpool.gov.uk

Appendix 4

Advised LCC Term Time Timetable for 2024/25

Term	Start	End
Summer	15 th April 2024	22 nd July 2024
Half Term	27 th May 2024	31 st May 2024
May Day	6 th May 2024	
Autumn	2 nd September 2024	20 th December 2024
Half Term	28 th October 2024	1 st November 2024
Spring	6 th January 2025	4 th April 2025
Half Term	17 th February 2025	21 st February 2025
Easter Break	7 th April 2025	21 st April 2025