



JOB DESCRIPTION: PAYROLL AND ACCOUNTS ASSISTANT

Responsible to: The Finance Manager

Role: This is a full-time role (35 hours per week)
The Payroll and Accounts Assistant's main responsibility is for the processing and administration of the Monthly Permanent Staff, Weekly Casual Staff and Tier 4 Supervisor payrolls.

Key Tasks and Responsibilities

Payroll

- Process and maintain the monthly permanent and weekly casual staff payrolls accurately and in accordance with established timetables, ensuring that RTI files are submitted within HMRC deadlines.
- Process and maintain the quarterly Tier 4 Supervisor payroll accurately and in accordance with established timetables, ensuring that RTI files are submitted within HMRC deadlines. Record and monitor payments due from other colleges in respect of the supervisors on this payroll.
- Maintain digital payroll record files to support all payroll entries and retain copies of Mercury and Chronicle system reports.
- Manage, maintain and develop the use of the Chronicle time and attendance system. Train Heads of Department and employees on the use of the system as and when required.
- Monitor the College's Employer tax account with HMRC to ensure that all RTI submissions and payments are correctly recorded.
- Carry out regular checks on the completeness and accuracy of the personal data held on the payroll system.
- Maintain records of employees' membership of the Aviva money purchase pension scheme. Monitor probation periods to ensure that employees are invited to join Aviva when they first become entitled to and auto-enrol as appropriate. Complete all the submissions required by Aviva for joiners, leavers, retirees etc. Prepare monthly electronic returns of Aviva contributions and check Aviva/AIG direct debits are in line with expectations. For accounting purposes, maintain the departmental analysis of AIG premiums paid each month. Update AIG on staff eligible for insured benefits annually.
- Maintain records of employees' membership of the Cambridge Colleges Federated Pension Scheme (CCFPS). Complete all the submissions required by the CCFPS for leavers, retirees etc. Prepare and send monthly electronic returns of the breakdown of contributions to

CCFPS. Calculate monthly payment of contributions due to CCFPS and reconcile to Mercury system postings.

- Calculate monthly the PAYE, NIC, Student Loan, Apprenticeship Levy and any other payroll deductions or credits payable to HMRC.
- Monitor the HMRC website for file downloads of Notices of Coding etc. Update the payroll for any changes picked up in this way.
- Review the HMRC Employer Bulletins issued periodically for any changes that might affect the payroll or HR operations of the College.
- Ideally via Chronicle, maintain the sickness absence records for each department and produce the annual summary of days lost through absence.
- Ideally via Chronicle, maintain the holiday entitlement and usage records for all permanent staff.
- Use the HMRC calculator to work out entitlement to SMP, SPP and SAP and advise employees as required.
- Maintain spreadsheets within the Shared Space of all permanent employees pay and pension scheme membership by department.
- Annually update the spreadsheet used by the Bursar for budgeting purposes to record and assess cost of living and incremental pay increases.
- Calculate and input to payroll any staff bonuses agreed from time to time.
- For accounts purposes, at the financial year end, calculate the value of the accrued untaken annual leave.
- Maintain records of Parental Leave claimed by employees to ensure that maximum annual and lifetime entitlements are not exceeded.
- Maintain records of KIT days worked by employees on Maternity, Paternity or Adoption Leave to ensure that statutory conditions are adhered to.
- Recover through the payroll monthly any amounts due on internal meal bills for staff or any other agreed amounts, e.g. private health insurance premiums.
- Assist other Heads of Department and the HR Manager in calculating salary and holiday entitlement figures for contracts or termination arrangements.
- Ensure that National Insurance numbers are obtained and entered onto the payroll system for all employees.
- Monitor and control all advances to staff ensuring prompt recovery in accordance with agreed schedule for repayment.

- Implement deduction of amounts due from employees under Court Orders according to statutory guidelines.
- Assist in preparing the College's response to enquiries by other statutory bodies, e.g. the Benefits Agency, Tax Credits Office, and Office for National Statistics.

Health Insurance

- Administer the annual renewal and maintain the membership for the Private Health Insurance Scheme (currently with BUPA).
- Join staff in to the Medicash Cash Plan and maintain and agree the schedule of contributions due by Direct Debit. Advise staff on the benefits available under the plan.
- Payroll the employer's contributions to Medicash as BIKs at the end of each tax year or in the pay period an employee leaves. Advise the Finance Manager of amounts to be processed via the Stipends payroll.
- Payroll the employer's contributions to the BUPA scheme through the payroll, as far as possible, as BIKs in the scheme renewal month of March each year. Advise the Finance Manager of amounts to be processed via the Stipends payroll.

Living-in Fellows Taxable Benefits on Accommodation

- Maintain and update the spreadsheet of Fellows living in that calculates the taxable benefit on the accommodation and services provided.
- Post each quarter's taxable benefit amount to the living-in Fellows' stipend accounts within Fees and Charges.
- Calculate the taxable benefit for the Master with regards to the Master's Lodge. Charge this amount to the Master's stipend account on a quarterly basis or disclose on the annual P11D as agreed with the Master.
- Prepare P11D letters for staff and Fellows detailing any taxable benefits, clarifying whether these have been pay rolled or not.
- Prepare schedules of all benefits in kind, payrolled and not payrolled, for submission to HMRC and as supporting documentation for the annual payment of Class 1A NICs.

Common Goods and other valuables

- Maintain the on-line database of the Common Goods and other valuables (silverware, paintings, furniture).
- Ensure that items are not removed from the Strong Room without the post holder being informed.
- Carry out an annual review of the database to ensure that it is up to date and ready for audit in September each year.
- Bring to the attention of the auditors any items that are in need of repair, new acquisitions etc.

- Liaise with other departments/staff that may have an interest in these items, e.g. Archives, Development Office, Chaplain, Catering department.

Other

- Completion of quarterly spreadsheet of merchandise stock movements used as a basis for calculating cost of sales and stock control.
- Provide advice and assistance to the Finance Manager and support to the other staff in the Bursary.
- Perform and other duties that may from time to time be assigned by the Finance Manager.