

Payroll Giving Agreement



Please read this Agreement and complete Sections 1, 4 and 5

Section 1: The Parties

“THE CHARITABLE DEDUCTIONS (Approved Schemes) REGULATIONS 1986”
(as amended by SI 2000/759, SI 2000/2083, SI 2003/1745 and SI 2014/584)

THIS AGREEMENT is made on the Day | Month | Year |

BETWEEN **Charities Trust** | A charity and company limited by guarantee registered under the laws of England and Wales approved by HMRC for the purposes of acting as a Payroll Giving Agency under the Regulations (Registered Charity No: 327489, Registered Company No: 2142757), whose registered office is at 2nd Floor, Eleanor Rathbone House Unit 16, Connect Business Village, 24 Derby Road, Liverpool, L5 9PR

AND

Company Name	
Company Number	
Registered Office	

Section 2: Definitions

IN THIS AGREEMENT UNLESS THE CONTEXT OTHERWISE REQUIRES

“Applicable Laws”	all applicable laws, statutes, and regulations from time to time in force;
“Data Controller” & “Data Processor”	have the definitions attributed to them in Data Protection Laws;
“Data Protection Laws”	the General Data Protection Regulation EU 2016/679(GDPR), and the Data Protection Act 2018 together with any laws which amend, consolidate, replace, supplement or re-enact such provisions and such other laws that are applicable to the protection of personal data in effect from time to time (together, Data Protection Laws);
“Donations”	monies withheld via PAYE by the Employer to be donated to a chosen charity or nominated charity as instructed by their employees;
“Income Tax Month”	has the definition attributed to it in the Regulations;

“My Giving Account”	an account set up for an employee into which Donations accumulate and which are distributed to charities from time to time on the employee’s instructions either through one-off donations or standing orders arranged through the account.
“Alternative Nominations”	a charity nominated by Charities Trust which has objects similar to those of a Chosen Charity of a particular employee;
“Payroll Giving”	the scheme whereby donations are deducted from employees’ remuneration and directed to their selected charity;
“Regulations”	the Charitable Deductions (Approved Schemes) Regulations 1986, as amended;
“Scheme”	the payroll deduction scheme operated by Charities Trust;
“Taxes Act”	the Income and Corporation Taxes Act 1988 as amended or re-enacted;

Section 3: The Terms

WHEREAS

1. Charities Trust

- a. is a charity eligible for relief under section 505 and section 506 of the Taxes Act; and
- b. is approved as an agent in accordance with Regulation 5 of the Regulations.

2. The Scheme is a scheme approved in accordance with Regulation 3 of the Regulations

1. It is agreed that the Employer

- 1.1 Shall be appointed by Charities Trust as its agent for the purpose of deducting and holding monies withheld from employees pursuant to the Scheme.
- 1.2 Acknowledges the right of all employees paid via PAYE to participate in the Scheme and will provide a method for employees to make an instruction, in an agreed format;
- 1.3 Will pay to Charities Trust Donations from employees enrolled in the Scheme within 14 days of the end of the Income Tax Month in which the deductions were made, by Bacs transfer quoting the appropriate reference number (the 'CT' contract number) supplied by Charities Trust;
- 1.4 Will send to Charities Trust details of each participating employee and their Donation amounts within 14 days of the end of the Income Tax Month in which the deductions were made. The Employer will send monthly listings securely as password protected email attachments, or via a ftp/SFTP server
- 1.5 Will retain:
 - a) a copy of this Agreement for 7 years after its termination;
 - b) all forms of request to deduct given by the employees pursuant to the Scheme until 7 years from the revocation or lapse of such request; and
 - c) records of all sums withheld from such employees pursuant to the Scheme and evidence of all payments made by the Charities Trust pursuant to the Scheme for not less than 7 years.
- 1.6 When reasonably required by notice served on it by HMRC, shall within 30 days of such service produce for inspection by an officer of HMRC all documents and records required to be retained by the Employer.

- 1.7 Where an employee who has requested the Employer to withhold any sum pursuant to the Scheme leaves employment, upon request will provide the employee with a statement, in such form as HMRC may reasonably approve or prescribe, of the total amount so withheld from the employee's emoluments from that employment in the year in which the employee so leaves employment.

2 It is agreed that Charities Trust

- 2.1 Will pay to the charities specified by the employees the Donations paid to it by the Employer before the expiry of the relevant period which is either:
35 days beginning on the day when Charities Trust receives all Donations from the Employer in the event that Charities Trust has:
Received from either the Employer or nominated third party, on or before that day, a listing of those employees from whom the Donations have been deducted; and received the charity or charities nominations specified by those employees;
Or:
60 days beginning on the day when Charities Trust receives all Donations from the Employer where Charities Trust has:
Not received from either the Employer or nominated third party a listing of those employees from whom the Donations have been deducted; or Not received the charity or charities nominations specified by those employees;
- 2.2 Will in no circumstances appropriate Donations to its own funds or pay the Donations to any person or any entity other than the Chosen Charities or Nominated Charities as applicable.
- 2.3 Will at the end of every Year, upon request by the Employer and in accordance with the Regulations provide the Employer with written receipts in respect of all Donations paid over to Charities Trust.
- 2.4 Will provide to HMRC such returns and reports as are required by the Regulations.
- 2.5 Will retain all forms of request to deduct given by the employees pursuant to the Scheme until 7 years from the revocation or lapse of such request.
- 2.6 Will retain evidence of all payments made by the Charities Trust pursuant to the Scheme for not less than 7 years.
- 2.7 Reserves the right to contact the Employer to request a donation be stopped or amended where the value of an individual donation is too low to be effectively processed each month; Donations may be split between charities provided that no single charity Donation is less than £1. Minimum donation values are £1 per week or £5 per month for Payroll Giving.
- 2.8 Will comply in all respects with all Applicable Laws including but not limited to the Regulations.

3 Alternative Nominations

- 3.1 If for any reason it becomes impossible to pay any amount to a Chosen Charity reasonable attempts will be made to contact the employee via the Employer to request an alternative nomination. Where no alternative nomination is received within a reasonable time, Charities Trust will pay the Donation to an alternative nominated charity.
- 3.2 Where no nomination is received from an employee, reasonable attempts will be made to contact the employee via the Employer. Where no nomination is received Charities Trust will pay that amount to a charity of Charities Trust's choice which is eligible to receive donations under the Regulations.

4 Refunds

- 4.1 Donations deducted and paid over to Charities Trust according to the terms and conditions of and for the purposes of this Agreement are not returnable to the Employer or to any employee, as the employee has received a tax benefit on the deduction. In the rare instances of error funds may be returned at Charities Trust's discretion and only following further inquiry.

5 Fees

- 5.1 The standard administration fee for processing Payroll Giving funds is 25p per donor, per month ("Fees"). This can be covered by the Employer or by being taken off the value of the donation.
- 5.2 If the Fees are to be covered by the Employer these are to be sent at the same time as the Donations; there is no monthly invoice provided by Charities Trust for either the Donations or the Fees.
- 5.3 If the Employer has notified Charities Trust that the Fees are to be paid by the Employer and fails to pay the Fees when due, Charities Trust reserves the right, upon no less than 30 days' prior written notice to take the administration fee off the value of the Donation until the Employer sends over any outstanding fees.
- 5.4 Charities Trust reserves the right to vary fees subject to a minimum of 30 days prior notice in writing to the Employer to this effect. If Charities Trust varies the fees in accordance with this clause 5.4, the Employer may terminate this agreement on giving 30 days written notice.
- 5.5 If the Employer chooses to cover the Fee but are unable to send these over on a monthly basis then upon request and as an additional service Charities Trust can hold and manage a prepayment fund covering 12 months anticipated administration Fees which are topped up annually. There is an additional cost for this service of £150 plus VAT per annum.
- 5.6 Matched Funding Fees:
 - 5.6.1 There are no set up Fees for the standard match options offered within the Payroll Giving Agreement.
 - 5.6.2 For non-standard matches or matches that meet certain criteria, additional Fees will apply.
 - 5.6.3 If there is a requirement for Charities Trust to hold and manage funds relating to matched funding, additional Fees will apply to manage this.

6 Data Protection

- 6.1 Each party agrees that, in the performance of its respective obligations under this Agreement, it shall comply with the provisions of the Data Protection Laws, in each case to the extent it applies to each of them. Where used in this clause 6, the expressions processing, personal data, data controller, data processor and data subject shall bear their respective meanings given in Data Protection Laws.
- 6.2 For the purposes of Data Protection Laws, where the Employer processes any personal data for Charities Trust pursuant to this Agreement the parties acknowledge and agree that each party will be a controller in its own right of such Personal Data. The Employer shall be responsible for employee payroll deductions matching the employee nominations instructions, and submitting the deducted funds to Charities Trust. As part of this process the information the Employer must provide on each employee for every month in which a deduction is made is limited to employee identification number, employee first name, employee name and this is necessary in order for the employees' donations to be processed.
- 6.3 In processing personal data in the course of carrying out the Agreement, Charities Trust shall:
 - 6.3.1 Do so only for the purposes of carrying out the Agreement;
 - 6.3.2 Comply with all relevant instructions or requests that the Employer may give from time to time;
 - 6.3.3 Take appropriate technical and organisational security measures to safeguard such data against unauthorised or unlawful processing and against accidental loss or destruction of, or damage to that data;
 - 6.3.4 Ensure that the Charities Trust personnel who access such data do so only to the extent necessary for their role, are subject to a duty of confidence that covers all personal data processed, and receive appropriate data protection training;
 - 6.3.5 Not cause or allow such data to be transferred out of or otherwise processed outside of the European Economic Area;

- 6.4 Charities Trust warrants that:
 - 6.4.1 all Charities Trust Personal Data provided by or on behalf of Charities Trust shall have been lawfully obtained and retained by Charities Trust (or its nominated third party);
 - 6.4.2 all necessary consents and data processing notices have been provided in relation to the processing of the Charities Trust Personal Data;
 - 6.4.4 it only processes personal data in accordance with the relevant principles under the Data Protection Laws.
- 6.5 The type of personal data and categories of data subjects comprised in the Charities Trust Personal Data are: employee name, payroll number and amount to be deducted from his/her salary
- 6.6 Each party shall:
 - 6.6.1 comply with all Data Protection Laws;
 - 6.6.2 co-operate with any regulatory authority for data processing; and
 - 6.6.3 keep such records of processing of Charities Trust Personal Data as required under Data Protection Laws.

7 Anti-bribery

- 7.1 Neither Charities Trust nor, to the knowledge of Charities Trust, any of its affiliates, directors, officers, agents or employees, or any third party engaged by Charities Trust is aware of or has taken any action, directly or indirectly, that would result in a violation by such persons of the UK Bribery Act 2010 (or any similar law or regulation in any jurisdiction), including, without limitation, in connection with the furtherance of an offer, payment, promise to pay or authorization of the payment of any money, or other property, gift, promise to give, or authorization of the giving of anything to any foreign official any foreign political party or official thereof or any candidate for foreign political office (or in connection with the acceptance of, receipt of, or agreement to receive the any of the foregoing), and Charities Trust and any such third party have conducted their businesses in compliance with the UK Bribery Act 2010 (or similar law or regulation in any jurisdiction) and have instituted and maintain policies and procedures designed to ensure, and which are reasonably expected to continue to ensure, continued compliance therewith.
- 7.2 Charities Trust covenants that it and any third party engaged by it shall comply with the UK Bribery Act 2010 (and any equivalent law or regulation in any jurisdiction), and Charities Trust shall inform the Employer immediately upon any contravention of the UK Bribery Act 2010 (or similar law or regulation in any jurisdiction) by it or any such third party”.

8 Term and Termination

- 8.1 This agreement may be terminated by either party giving not less than 13 weeks’ written notice, such notice not to expire earlier than 12 months after the date of this Agreement.
- 8.2 If at any time the Employer or Charities Trust has without reasonable excuse failed in a significant respect to give effect to the Scheme in accordance with this Agreement, either party can give immediate notice of termination of this Agreement.
- 8.3 Charities Trust reserves the right to amend these Terms and Conditions by notifying the Employer at the address held on file. No purported variation to this Agreement shall take effect unless made in writing.
- 8.4 Where a change to this Agreement is required for legal or regulatory reasons, Charities Trust may by giving notice in writing make only such changes to the agreement as may be directly necessary in order to reflect the changes specifically required by such legal or regulatory change.

9 CONFIDENTIALITY

- 9.1 Each party undertakes that it shall not at any time during this agreement, and for a period of five years after termination or expiry of the Agreement, disclose to any person any confidential information concerning the business, affairs, employees, customers, clients or suppliers of the other party or of any member of the group of companies to which the other party belongs, except as permitted by clause 9.2.
- 9.2 Each party may disclose the other party's confidential information:
- a. to its employees, officers, representatives, contractors, subcontractors or advisers who need to know such information for the purposes of exercising the party's rights or carrying out its obligations under or in connection with the Agreement. Each party shall ensure that its employees, officers, representatives, contractors, subcontractors or advisers to whom it discloses the other party's confidential information comply with this clause [number of this clause]; and
 - b. as may be required by law, a court of competent jurisdiction or any governmental or regulatory authority
- 9.3 No party shall use any other party's confidential information for any purpose other than to exercise its rights and perform its obligations under or in connection with this Agreement.

Section 4: Signatures

Signed for and on behalf of Charities Trust:		Signed for and on behalf of The Employer:	
Name		Name	
Position		Position	
Signature		Signature	
Date		Date	

Section 5: Employer Registration Form



**Mandatory. This information is required to register your company for Payroll Giving purposes with HMRC and helps Charities Trust to effectively manage your scheme*

Employer Details

Employer Name	
Employer Address	
Telephone	
Industry	
CEO/MD/Managing Partner	
HR Director	
Holding Company <i>(if part of a larger organisation)</i>	

Payroll Processing Details

Employer payroll processor <i>(choose one)</i>	<input type="checkbox"/> Employer	<input type="checkbox"/> Other (e.g. Payroll Bureau. Please give details below)
		Organisation
		Address
		Postcode

Payroll Contact Details



This is the person responsible for sending over your monthly deductions and listings

Name	
Position	
Telephone	
Email	

Scheme Coordinator Details



*This is the **person in your organisation** who will act as the point of contact with Charities Trust for all aspects of your scheme, including promotion*

Name	
Position	
Telephone	
Email	

Payroll Details

Employees paid <i>(choose one)</i>	<input type="checkbox"/> Monthly	<input type="checkbox"/> Weekly
Do you wish to offer the option for one-off donations?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Tax reference number(s) (please include all numbers that the payroll giving scheme will apply to)	
Number of employees (the number of staff paid via each payroll, NOT the number of donors giving)	

Administration Fees



The Employer will: 1) Pay the donations to Charities Trust via BACS automated payment service and 2) Send monthly listings via email as a CSV or Excel attachment

Who will pay?
(choose one)

Employer (Sent over each month with the employees' donations)

Employee (Taken off the value of the donation at the point of processing)

Other Give details

Match Requirements



Please pick ONE of the following options



Do not match employee's deductions



Pound for pound match



Pound for pound match with a cap per employee of

£



Match first donation at

£



Match limited to the following number of donations

#



Match donations on an informal basis with the information provided on a spreadsheet