On The Move External Move Frequently Asked Questions

When leaving the Council, you might be unsure of what to do about a number of things; you may have a query relating to your salary, you may want to know what happens to any outstanding annual leave you have, or it may be a simple case of knowing what to do with your ID card.

Here are some frequently asked questions that maybe appropriate to your current role when leaving the employment of the Council.

What do I do with my I.D. Card/Keys/fobs?

Identity cards, keys/fobs and any other security access to buildings/property belonging to the Council should be returned to your immediate line manager on or before your last working day.

What happens to any outstanding annual leave?

When your resignation date has been confirmed, your manager will <u>calculate</u> any outstanding annual leave entitlement to the date of termination. You should take any outstanding leave prior to your last day of employment. Only in exceptional circumstances, and with Service approval, can outstanding leave be paid in your final salary. If the number of annual leave days taken in the leave year is in excess of your pro-rated entitlement to the date of termination, a deduction will be made from your final salary.

What happens if I have flexi-time surplus?

You should bring your flexi balance to zero, as no payment will be made if you have a credit balance.

What happens if I have flexi-time deficit?

You should bring your flexi balance to zero. If your flexi balance remains in a deficit, a deduction will be made from your final salary.

When can I expect my final salary payment?

You should receive your final salary payment on the normal pay date in the month that you leave (subject to timeous completion of all relevant paperwork by your manager)

Changes to your bank details or your address can be updated on MyView prior to leaving.

If you do not have access to MyView, any new address details should be shared with your manager so this can be included on the Termination Form. Any changes to your bank details should be emailed to <u>payrollandreward@pkc.gov.uk</u> no later than the 15th of the month ensuring you include your payroll number.

What forms should you receive when you leave your employment? P45 Form

This document is provided on termination of employment which records the tax code in operation, taxable pay, tax paid and a student loan indicator (where applicable) for the current financial year up to your leave date. It is available to access via MyView at the same time as your final salary payslip (in line with your normal pay date rather than your last working day).

This form has four Parts – Part 1, Part 1A, Part 2 and 3. Part 1 is sent to HM Revenue & Customs electronically by PKC, Part 1A is for you to keep for your own records and Part 2 and 3 are for you to give to your new employer, or Jobcentre Plus if you are not working.

If you are retiring and have contributed to the local government pension scheme, your P45 Part 2 and 3 will be sent to the scheme administrator on your behalf. This will enable the Pension Payroll Team to update your record with your tax code details.

If you are a member of the Scottish Teachers Pension Scheme, all parts of your P45 will be available on MyView irrespective of the reason for leaving. If you currently receive a paper copy of your payslip, you will receive a paper copy of your P45 by post.

Please ensure you either print or save a copy of Form P45 before the 90 day expiry date as you cannot get a replacement once it has already been made available to you.

Payslips

You will be unable to access all your historic payslips therefore you should arrange to save or print which pay periods you may need in future.

Your final salary payslip will also be available on MyView within this period and will be calculated up to your final payment date. It may also include any termination payments such as pay in lieu of holidays or pay in lieu of notice.

In most cases, if you have a claim for additional payments such as mileage or overtime in the month in which you leave this will be paid to you the month following your final salary as these payments are paid in arrears. If you need to claim for any outstanding mileage this should be done within the 90day period.

Access to payslips: For a period of 90 days after your leaving date you will be able to access MyView, where you can view and print your pay documents. This <u>guidance</u> confirms how you can do this.

P60 Statement

A P60 statement confirms how much you have earned over the tax year (runs from 6 April to the 5 April the following year) and the level of tax paid. You should keep this safe as this document is often requested for mortgage purposes, application of tax credits etc.

*If you leave before 5 April, you will not be due a P60 statement. Form P45 confirms the level of earnings and tax up to your leave date.

Why have I received Form SSP1?

If you have been in receipt of Statutory Sick Pay at the point of termination there is a requirement to send you this form. The information provided allows the Department for Work and Pensions to decide whether any benefits are due should you wish to apply.

What will happen to my pension contributions?

This will be dependent on the reason for leaving employment, your pensionable service and which scheme you have been contributing to. Single Status, Craft and Chief Officer and Music Instructor employees contribute to the Local Government Pension Scheme, and teachers contribute to the Scottish Teacher's Pension Scheme.

Local Government Scheme Members

Resignations – Dundee City Council will contact you stating your options. Retirals – Final year's pensionable earnings will be confirmed to Dundee City Council who will use this to calculate your lump sum and pension. These will be paid to you by Dundee City Council.

<u>Scottish Teachers' Pension Scheme Members</u>

Resignations – Scottish Public Pensions Agency (SPPA) will contact you to advise of your options.

Retirals – Final year's pensionable earnings will be confirmed to SPPA who will use this to calculate your lump sum and pension. These will be paid to you by SPPA.

I am in receipt of Statutory Maternity/Statutory Paternity/Statutory Adoption payments. How will this be affected when I leave?

If you are in receipt of any of the above statutory payments, the Council must continue to pay until your entitlement is exhausted upon which a P45 will be made available on MyView.

I have a lease car with the Council – what will happen to that?

This is an employment contract hire scheme for a fixed period. You should contact the Fleet Management Team for guidance. Email contact <u>FriartonFinance@pkc.gov.uk</u>

I have had financial assistance with my studies from the Council – will this be recovered?

Where the Council has provided financial assistance for you to undertake a course of study, you should have signed an agreement which states there may be a requirement to repay all or part of the cost of the course. Your manager will advise you of this.

I contribute to a salary sacrifice scheme for Childcare Vouchers what happens to that?

If you have signed an agreement to have deductions made from your salary for Childcare Vouchers and terminate your employment for any reason before the end of the agreement, you will no longer be eligible to participate in the Scheme and receive further vouchers. Employees will still be able to access the vouchers they have already exchanged up to three months after they terminate their employment. For further information refer to <u>Childcare Vouchers</u>

I contribute to a salary sacrifice scheme for Cycle to Work what happens to that?

If you have signed an agreement to have deductions made from your salary for the Cycle to Work Scheme and terminate your employment for any reason before the end of the hire period, a termination fee will be required by way of compensation of the non-completion of the scheme. When you terminate your employment, you are effectively losing your right to the Tax and National Insurance savings. The outstanding balance will be deducted from your final net salary payment. If there is insufficient net pay to recover the termination fee you will be required to pay the unpaid balance within 6 weeks after the end of your contract of employment. The Council will make every effort to recover all outstanding amounts due. For further information refer<u>Cycle to Work Scheme</u>

I have a Tusker lease car where I make contributions through my salary. What happens to that?

You may be liable for an early termination charge. For further information refer to <u>Low</u> <u>Carbon Car Scheme</u>

I have a home and electronics deduction from my salary which I have not fully repaid. What happens to that?

If you terminate employment for any reason the balance due will be deducted from your final salary. This amount will be deducted from your net salary as you will no longer benefit from any savings.

If there is insufficient net pay to recover the balance due, the Council reserves the right to recover the outstanding balance from more than one pay period. Where it is not possible to recover the outstanding balance from your final salary you will be required to pay the outstanding amount by credit transfer, debit or credit card.

Should the current pay award not be settled, how can I claim this money

back? If you have terminated your employment on grounds of age/early/ill health retiral, your back pay will be automatically calculated and credited to your bank account. A payslip will be sent to your home address. Any changes to address or bank details should be sent to the Payroll Team in writing or by email to payrollandreward@pkc.gov.uk

If you have terminated employment for any other reason, you must contact the <u>Payroll Team</u> and request your back pay. This should include any change of address and bank details since you left in order that we can process payments to you correctly.. Please note that an emergency tax code of OT/1 will be applied to this payment as your P45 has already been issued. This means that the arrears payment will be taxed without any tax free personal allowance as per HMRC guidelines.

I have an outstanding overpayment in my salary - what will happen? The

overpayment should have a repayment schedule in place; however, as the employment is terminating, the outstanding balance will be deducted from your final salary. Should the final salary be insufficient, an invoice will be raised for the net value outstanding which should be settled within 28 calendar days.

I use Council ICT equipment, including some items for hybrid working: what do I need to do with this?

If you are leaving the Council, you are responsible, under the <u>Employee Code of</u> <u>Conduct</u> and <u>IT Asset Management protocols</u>, for returning all ICT equipment allocated to you to your Manager or to Carpenter House reception, before your last working date. This includes your laptop; mobile phone; and any dock, hotspot, monitors, keyboard and mouse issued for home working. Remember to return associated chargers, cables, and cases. If you do not do this, your manager will be expected to make all practical/reasonable efforts to recover any equipment retained by you, or removed without permission, and may be required to work with Payroll to recover any costs associated with the equipment that is not returned.

How do I return furniture belonging to the Council

You should contact <u>premisesmanagement@pkc.gov.uk</u> to arrange the return of any furniture prior to your date of termination.

I am SSSC registered in my current post

You are responsible for contacting the <u>SSSC</u> to update any changes to your personal details/circumstances.

I am a PVG scheme member

You are required by law to advise <u>Disclosure Scotland</u> of changes to your personal details/circumstances.

I contribute to a professional membership

You are responsible for contacting any professional bodies to update any changes to your personal details/circumstances.

How will I receive my service recognition award?

If you are eligible for a long service award, and leave prior to the event in November, but would like to be invited please, contact Corporate Organisational Development <u>corporateod@pkc.gov.uk</u> including a personal email address so we can contact you.

How do I give feedback on my time at the Council?

You will be encouraged by your manager at the Moving on Discussion to complete the What Can We Do Better survey. A link will be provided to complete the survey in the acceptance of resignation letter.

I am interested in Volunteering opportunities across Perth & Kinross

There are a number of opportunities available to support the local community and projects across the area. Information can be found on the PKC website or <u>Project:</u> <u>Service Navigator | PKAVS - Community Maps</u>

Useful contacts

payrollandreward@pkc.gov.uk FriartonFinance@pkc.gov.uk cbs@pkc.gov.uk (for IT equipment information) IT Technical Helpline (01738 476677 / Option 1)