

GROSS PAY ELEMENTS

Payslip Description	Detail	Taxable ?	NI'able?	Pensionable?
1st AidArr	First Aid arrears payable due to backdated pay award	Y	Y	Y
A/L Acting	Accrued Leave on Acting Payment for Teachers	Y	Y	Y
A/L MIPTAH	Accrued Leave on Part Time Additional Hours for Music Instructors	Y	Y	Y
A/L TCW Hr	Accrued Leave on Teachers Commissioned Work Payments	Y	Y	Y
A/Leave FT	Accrued Leave on Fixed Term Temporary Contract Hours for Teachers	Y	Y	Y
A/Leave MI	Accrued Leave of Supply Hours for Music Instructors	Y	Y	Y
A/Leave PT	Accrued Leave on Part Time Additional Hours for Teachers	Y	Y	Y
A/Leave ST	Accrued Leave on Short Term Supply Hours for Teachers	Y	Y	Y
ActingUp	Teachers Acting Payment - payable after 20 days worked in acting capacity (pro-rata for part time)	Y	Y	Y
ALSP15.49%	Accrued Leave on ESO/QIO/Psychologist Supply Hours @ 15.149%	Y	Y	Y
AttendFee	Marriage Officer Fees	Y	Y	Y
Basic Arr	Basic Arrears - arrears due for Basic Pay due to backdated pay award, backdated change of grade or hours	Y	Y	Y
Basic Pay	Basic Pay - fulltime employee	Y	Y	Y
Bpay PPT	Basic Pay - part-time employee (Teaching Payroll)	Y	Y	Y
BPayPPTGen	Basic Pay - part-time employee	Y	Y	Y
C/O/Tx2Arr	Casual Overtime x 2 Arrears	Y	Y	N
C/OT1.5Arr	Casual Overtime x 1.5 Arrears	Y	Y	N
Callout	Call Out when not on Standby	Y	Y	Y
CaO/T x1.5	Casual Overtime Time & Half	Y	Y	N
CareerBKIT	Keeping In Touch Days Payment - days worked while employee is on a career break	Y	Y	N
Cas O/T x1	Casual Overtime Plain time	Y	Y	N
Cas O/T X2	Casual Overtime Double	Y	Y	N
Cas Wk Arr	Casual Worker Hours Arrears	Y	Y	Y
Cas Wk Hrs	Casual Worker Hours	Y	Y	Y
CasCallout	Casual Callout	Y	Y	Y
CasNtArres	Casual Night Work Arrears	Y	Y	Y
CasNW Unit	Casual Night Work Units	Y	Y	Y
CasPH Work	Casual PH Working	Y	Y	N
CasPHOT1.5	Casual Public Holiday Overtime x 1.5	Y	Y	N
CasPHOT2.0	Casual Public Holiday Overtime x 2.0	Y	Y	N
CasSlp-ins	Casual Sleep-ins	Y	Y	Y
CasSt/ByAr	Casual Standby Arrears	Y	Y	Y
CasSt/ByMF	Casual Standby Monday - Friday	Y	Y	Y
CaSt/ByDis	Casual Standby Disturbance	Y	Y	Y
CaSt/BySat	Casual Standby Saturday	Y	Y	Y
CaSt/BySun	Casual Standby Sunday	Y	Y	Y
CaStByPHbk	Casual Standby Public Holiday Booking	Y	Y	Y
Childcare	Salary Sacrifice - Childcare Vouchers	Y	Y	N
CR SB Call	Standby Call out - Craft employees only	Y	Y	Y
CR SB F-WK	Standby Full Week - Craft employees only	Y	Y	Y
CR SB M-F	Standby Daily Payments for Monday to Friday (Craft Employees)	Y	Y	Y
CR SB PH	Standby Payment on a Public Holiday (Craft employees) - paid in additional to daily or full week payment	Y	Y	Y
CR SB SAT	Standby Daily Payment - Saturday only (Craft employees)	Y	Y	Y
CR SB SUN	Standby Daily Payment - Sunday only (Craft employees)	Y	Y	Y
CRFTSTBARR	Standby Public Holiday Arrears (Craft employees)- payable due to a backdated pay award	Y	Y	Y
CShiftArres	Shift allowance Arrears (Craft employees) - due to backdated pay award	Y	Y	Y
CTWS	Salary Sacrifice - Cycle to Work Scheme	Y	Y	N
ENGCRSHFT	Shift Allowance - Craft employees only	Y	Y	Y
ESQIP15.49	Supply Hours - ESO/QIO/Psychologist	Y	Y	Y
ExcessMile	Teachers Compulsory Mileage due to change of work location	Y	Y	N
ExcTraMile	Excess Travel Miles	Y	Y	N
EyeTest	Eye Test - reimbursement towards the cost of glasses for VDU only (maximum £49.00)	N	N	N
Fayre	Marriage Officer Fees	Y	Y	Y
FirstAidAI	First Aid Allowance (Designated First Aiders)	Y	Y	Y
FirstAidAI	First Aid Allowance (Designated First Aiders) - Teachers	Y	Y	N
FirstAidAp	Appointed First Aider	Y	Y	Y
FirstAidAp	Appointed First Aider - Teachers	Y	Y	N
FTTC Hrs	Teachers Supply Hours - Fixed Term Temporary Contract	Y	Y	Y
HGVLicence	HGV Licence Fees - reimbursement due to requirement to carry out job	N	N	N
HolPayCWP	Holiday Pay on Casual Work (Pensionable)	Y	Y	Y
HolPayOTP	Holiday Pay on Overtime (Pensionable)	Y	Y	Y

Payslip Description	Detail	Taxable ?	NI'able?	Pensionable?
HomeWork	Home Working	Y	Y	N
HOPAYCWN	Holiday Pay on Casual Work (Non-Pensionable)	Y	Y	N
InvigChfHR	Invigilator - Chief Hourly Rate	Y	Y	N
InvigDpCHR	Invigilator - Depute Chief Hourly Rate	Y	Y	N
InvigFees	Invigilator Fees	Y	Y	N
InvigHrIRt	Invigilator - Hourly Rate	Y	Y	N
IR35InvPmt	IR35 Invoice Payments	Y	Y	N
IR35Subs	IR35 Subsistence	N	N	N
Joint	Marriage Officer Fees	Y	Y	Y
KITH	Keeping In Touch Days Payment - days worked while employee is on maternity leave (maximum 10 days)	Y	Y	Y
MARRGEARR	Marriage Officer Arrears - payable due to backdated pay award	Y	Y	Y
Medical	Medical Fees - reimbursement of compulsory medical examinations based on job	N	N	N
MI PTAdHrs	Part Time Additional Hours - Music Instructors	Y	Y	Y
MI Sup Hrs	Music Instructor Supply Hours	Y	Y	Y
MIEXCHRAL	Accrued Leave of Extra Curricular Hours - Music Instructors	Y	Y	Y
MIEXCHRSP	Extra Curricular Hours - Music Instructors	Y	Y	Y
MUSCAMPFEE	Music Camp Payment	Y	Y	N
Net Pay	Payment made to employee on pay day - after all deductions	N	N	N
NI Gross	All gross payments included in the calculation of employee/employer National Insurance Contributions	N	N	N
Night Work	Night Allowance - paid with salary based on work pattern	Y	Y	Y
NightArres	Night Allowance Arrears - paid due to backdated pay award or backdated work pattern change	Y	Y	Y
Nt Wk Unit	Night Hours - additional night hours worked	Y	Y	Y
O/T X1.5	Overtime Time & Half	Y	Y	N
O/T X2	Overtime Double	Y	Y	N
O/Time Arr	Overtime Arrears	Y	Y	N
OALP	Annual leave payment - when employee requests to offset annual leave during a reduced sickness pay period	Y	Y	Y
OAP	Occupational Adoption Pay (based on salary)	Y	Y	Y
OfficerFee	Marriage Officer Fees	Y	Y	Y
OMP Paid	Occupational Maternity Pay (rate based on salary)	Y	Y	Y
OPAP	Occupational Paternity Pay Adoption (rate based on salary)	Y	Y	Y
OPBP	Occupational Paternity Pay Birth (rate based on salary)	Y	Y	Y
OSP Offset	Occupational Sick Pay Offset (reduces basic salary, when SSP/OSP is being paid)	Y	Y	Y
OSP Paid	Occupational Sick Pay (based on working pattern/salary)	Y	Y	Y
OT x 2 Arr	Overtime x 2 Arrears	Y	Y	N
OvertimeX1	Overtime Plain time	Y	Y	N
P/TAddArr	Part time Hours Arrears - arrears due for backdated pay award or backdated change of grade	Y	Y	Y
P/TAddHrs	Part Time Additional Hours - hours worked over contracted hours submitted on claim by employee	Y	Y	Y
Pen Gross	All gross payments included in the calculation of employee/employer Pension contributions	N	N	N
PH Arrears	Public Holiday Arrears	Y	Y	N
PH No Toil	Public Holiday No Toil	Y	Y	N
PH OT 1.5	Public Holiday Overtime x 1.5	Y	Y	N
PH OT 2.0	Public Holiday Overtime x 2.0	Y	Y	N
PH Working	Public Holiday Working	Y	Y	N
PIL Hol NP	Pay In Lieu of Holidays (only payable to leavers with Manager's authorisation)	Y	Y	N
PILNotice	Pay In Lieu of Notice - payable to leavers due to end of employment	Y	Y	N
PREF WV PY	Preference Waiver Payment - Probationer Teacher Only	Y	Y	N
PT Add Hrs	Teachers Part Time Additional Hours - payment for teaching own class/continuation of own duties	Y	Y	Y
PT Eqr	Basic Pay Rounding - part-time employee (Teaching Payroll)	Y	Y	Y
PublicTran	Public Transport Expense	N	N	N
Redundancy	Redundancy Payment Below £30000	N	N	N
RedundTx	Redundancy Payment Over £30000 (taxable)	Y	N	N
REALLOW	Remote Allowance Payment for Teachers - Kinloch Rannoch Primary School	Y	Y	Y
Remote	Remote Allowance Payment for Teachers - Glenlyon Primary School	Y	Y	Y
SAP Paid	Statutory Adoption Pay (rate set by HMRC)	Y	Y	Y
SCAVCPP	Salary Sacrifice - Shared Costs Additional Voluntary Contribution to pension	Y	Y	N
Shft Wk H	Shift Hours - additional shift hours worked	Y	Y	Y
Shift Work	Shift Allowance - paid with salary based on work pattern	Y	Y	Y
ShiftArres	Shift Allowance Arrears - paid due to backdated pay award or backdated work pattern change	Y	Y	Y
SleepArres	Sleep In arrears payable due to backdated pay award	Y	Y	Y
Sleep-ins	Sleep In Payment	Y	Y	Y
SMP Paid	Statutory Maternity Pay (rate set by HMRC)	Y	Y	Y
SPPA Paid	Statutory Paternity Pay Adoption (rate set by HMRC)	Y	Y	Y
SPPB Paid	Statutory Paternity Pay Birth (rate set by HMRC)	Y	Y	Y
SSP Paid	Statutory Sick Pay (rate set by HMRC)	Y	Y	Y

Payslip Description	Detail	Taxable ?	Ni'able?	Pensionable?
ST Supply	Teachers Supply Hours - Short Term	Y	Y	Y
St/By ArrC	Standby Arrears (Craft employees) due to backdated pay award	Y	Y	Y
St/By Arre	Standby Arrears - arrears for all standby payments due to a backdated pay award	Y	Y	Y
St/By Dist	Standby Disturbance Call Out	Y	Y	Y
St/By M-F	Standby Daily Payments for Monday to Friday	Y	Y	Y
St/By Sat	Standby Daily Payment - Saturday only	Y	Y	Y
St/By Sun	Standby Daily Payment - Sunday only	Y	Y	Y
St/By Week	Standby Payment - Full week	Y	Y	Y
St/ByPhArr	Standby Public Holiday Arrears - payable due to a backdated pay award	Y	Y	Y
StBy PH Bk	Standby Payment for a Public Holiday - paid in additional to daily or full week payment	Y	Y	Y
Subs TN Ad	Subsistence - Taxable/Ni'able	Y	Y	N
Tax Gross	All gross payments included in the calculation of employee's tax	N	N	N
TCW Hrs	Teachers Commissioned Work Payments	Y	Y	Y
THDP	Temporary Higher Duty Payment	Y	Y	Y
Tot Gross	Total of all payments due before any deductions for Tax, National Insurance, Pension	N	N	N
VSS Sevpay	Voluntary Severance Scheme Severance Payment	N	N	N
VSSSEVPTAX	Voluntary Severance Scheme Severance Payment Taxable	Y	N	N
W Main x 2	Winter Maintenance Double Time	Y	Y	N
W Mainx1.5	Winter Maintenance Time & Half	Y	Y	N
W/M x 2Arr	Winter Maintenance Double Time Arrears	Y	Y	N
W/M1.5Arr	Winter Maintenance Time & Half Arrears	Y	Y	N
WMain PHx2	Winter Maintenance Public Holiday Double Time	Y	Y	N
WMain x 1	Winter Maintenance Plain time	Y	Y	N
WMainPH0.5	Winter Maintenance Public Holiday Half Time	Y	Y	N
WMainPH1.5	Winter Maintenance Public Holiday Time & Half	Y	Y	N
WMainx1Arr	Winter Maintenance Plain time arrears	Y	Y	N
WMPH.5Arr	Winter Maintenance Public Holiday Half Time Arrears	Y	Y	N
WMPH1.5Arr	Winter Maintenance Public Holiday Time & Half Arrears	Y	Y	N
WMPHx2Arr	Winter Maintenance Public Holiday Double Arrears	Y	Y	N

PAY DEDUCTION ELEMENTS

Payslip Description	Detail
ACEIllness	ACE GROUP ILLNESS
ACEPerAcc	ACE GROUP PERSONAL ACCIDENT
AHDS	Association of Head Teachers and Deputes in Scotland Union Deduction
AMICUS	AMICUS Union Subscription
APC BEP	Local Government Pension Scheme - buying additional pension in agreement with Pensions Team
APC BLP	Local Government Pension Contributions - employee only deduction based on a period of unpaid service
BHSF	BHSF Health Care Plan Deduction
ChClubWAid	Charity Club Water Aid
CI NI M	National Insurance 'M' - under 21 years old
CMDEO	Child Maintenance Direct Earnings Order - sent to DWP/Child Maintenance Agency
CourseFees	PKC paid course on behalf of employee, employee repaying over an agreed period
CTWSTermFe	Salary Sacrifice - Cycle Termination Fee - if employee leaves before balance is repaid
DEA	Direct Earnings Attachment - sent to Creditors
DEAFA	Direct Earnings Attachment - sent to Creditors
GMB	GMB Union Subscriptions
IPA DED	Income Payment Agreement - payments sent to Trust Deed
IPA Deduct	Income Payment Agreement - payments sent to Trust Deed
KITO	Keeping In Touch (Maternity) Offset - trim to employees full day rate
LGP AVC P%	Additional Voluntary Contributions - Prudential (boosting Pension)
LGP AVC SL	Additional Voluntary Contributions - Standard Life (boosting Pension)
LGPS ADD Y	Local Government Pension Scheme - buying additional pension in agreement with Pensions Team
LGPS ARC	Local Government Pension Scheme - buying additional pension in agreement with Pensions Team
LGPS AVCSL	Additional Voluntary Contributions - Standard Life (boosting Pension)
LGPS2015	Local Government Pension Contributions - % deduction based on gross salary
LGPSAV CPR	Additional Voluntary Contributions - Prudential (boosting Pension)
NI C/I	National Insurance - 'A' full rate
NI H App	National Insurance 'H' - Apprentices under the age of 25
NI Pen C/I	National Insurance 'C' - Over State Retirement, employer contributions only
PK Cred Un	PK Credit Union
PKCDebtAc	Deduction taken to offset to a PKC Invoice - Payment sent to PKC Sales Ledger Team
PKCRent	PKC Rent deducted and sent to Housing
PYRL GVNG	Payroll Giving UK
SC	Scottish Conjoined Order 1987 (Multiple Arrestments) - sent to Sheriff Clerk for payment distribution
SCAPC	Local Government Pension Contributions - employee/employer deductions based on a period of unpaid service
SD	Arrestment Order - sent to Sheriff Officers
St. Loan 1	Student Loan Deduction - as advised by Student Loan Company
St. Loan 2	Student Loan Deduction - as advised by Student Loan Company
STP2015	Scottish Teachers Pension Scheme - Care Scheme Members. % deduction based on actual pensionable pay
STPS ERRBO	Scottish Teachers Pension Scheme - Employee deduction only for Early Retirement Reduction Buy Out
STPS FAC	Scottish Teachers Pension Scheme - Employee deduction only for Faster Accrual Contributions
STPSAPBPEC	Scottish Teachers Pension Scheme - Employee deduction only for Additional Pension Benefits
STSS	Scottish Teachers Pension Scheme - Protected/Tapered Members. % deduction based on actual pensionable pay
STSS ADD Y	Scottish Teachers Pension Scheme Added Years Deduction

STSS AVC P	Scottish Teachers AVC Prudential Deduction
TA Duties	Territorial Army Duties
Tax Paid	Tax Paid
TayCred Un	Tayside Credit Union
TGWU	TGWU Union Subscriptions
TPTERMFE	Travel Pass Termination Fee - cost employee pays if terminates agreement early
TravelPass	PKC paid Travel pass on behalf of employee, employee repaying over an agreed period
UCATT	UCATT Union Subscriptions
UnisonSubs	UNISON Union Subscriptions
UNITE	UNITE Union Subscriptions
UnPdLvAuth	Authorised unpaid leave - option to buy missed pension contributions
UnPdLveTch	Authorised unpaid leave - Teachers & Associated Professionals
UnPdLvUnau	Unauthorised Leave (AWOL) - no option to buy missed pension contributions
WaterAid	Water Aid