


# Lead Employer Trust

## **UNDERSTANDING YOUR PAYSリップ**

This Guide has been created to assist Lead Employer Trust Employees understand their pay, payslip and other related information. This document is aimed at all staff members who receive any salary from the Lead Employer Trust

This breakdown explains the format of your payslip, including where to find tax codes, and employee/assignment numbers.

ASSIGNMENT NUMBER 12345678	EMPLOYEE NAME MR A N OTHER		LOCATION WATERFRONT 4	
DEPARTMENT LEAD EMPLOYER TRUST	JOB TITLE REGISTRAR GASTROENTEROLOGY		PAYSCALE DESCRIPTION SPECIALTY REGISTRAR ST4/SpR4	
	SAL/WAGE 48075.00	INC. DATE	STANDARD HRS. 24	PT SAL/WAGE 28845.00
	TAX OFFICE NAME Sunderland1	TAX OFFICE REF 465/P1113	TAX CODE 1250L CUMMUL	NI NUMBER AB123456T

- **Assignment number** - Displays your personal assignment number also known as your payroll number. This will change when you change employers.
- **Employee Name** – Displays your title, full first name and full last name
- **Location** – Displays your current placement that we hold on your pay account. This will also be the location shown in your expenses account
- **Department** – Displays your current Organisation that we hold in your pay account
- **Job title** – Displays your current specialty
- **Pay scale Description** – Displays your current training level/pay scale
- **Sal/Wage** – displays the whole-time equivalent salary of your current grade
- **Inc.Date** – displays your incremental date – this is no longer applicable for those employees paid on the 2016 pay scales
- **Standard hours**. – displays the amount of basic hours you are being paid for per week – the maximum amount of hours that can be displayed in this section is 40 hours – any hours worked above 40 will be paid via additional rostered hours
- **PT Sal/Wage** – displays the part time equivalent salary this is the value of your basic hours annual salary if you are working less than full time
- **Tax office name** – displays the Lead Employer Trust Tax Office District account
- **Tax Office Reference number** – displays the Lead employer Trust unique tax office reference number – you will need this if you wish to contact HMRC with regards to your tax and NI contributions paid whilst employed by the LET
- **Tax Code** – displays your current tax code we hold – this information is received direct from HMRC. NON-CUM = non-cumulative tax code means that you will only pay tax based upon what you earn within that month, no refund or back payment will be made whilst this code is in operation. CUMMUL = cumulative tax code means that you will pay tax on based upon what you have earned within that month and also since the 6<sup>th</sup> April that year. If any refund or back payment is needed, then it will be made automatically with any cumulative tax codes
- **NI Number** – displays your unique National Insurance number that HMRC issues you with.

**Work Schedule Pay and Allowances section for 2016 pay scales – only payable to those employed and paid on the 2016 T's & C's**

PAY AND ALLOWANCES (- = MINUS AMOUNT)					DEDUCTIONS (R INDICATES REFUND)	
DESCRIPTION	WKD/EARNED	PAID/DUE	RATE	AMOUNT	DESCRIPTION	AMOUNT
Basic Pay	173.81		23.0497	4006.25		
Addn Roster Hours NP	34.76		23.0497	801.25		
Night Duty 37%	21.73			185.28		
Disco Shift 12-4	13.04			111.21		
Flex Pay Acad 2016						
Flex Pay Em Med 2016						
Flex Pay GP 2016						
Flex Pay Histo 2018						
Flex Pay Or Max 2016						
Flex Pay Psych Core						
Flex Pay Psych HT						
Flex PT Trans 2016						
Flex PT Trans 2019						
On Call Availability	8%					
Weekend 1 in 2	15%					
Weekend <1in2-1in3	10%					
Weekend <1in3-1in4	7.5%					
Weekend <1in4-1in5	6%					
Weekend <1in5-1in6	5%					
Weekend <1in6-1in7	4%					
Weekend <1in7-1in8	3%					
Cash Floor Protct NP						
Addn Roster Hours NP NR						
Night Duty 37% NR						
Year To Date Balances (This Employment Only)					This Period Summary	

**Explanations of above allowances**

- Basic Pay** – this is the number of hours paid in that month, hourly rate and basic pay you are being paid for that month. the first column states the number of hours to be paid for that month. for a whole time, employee then the monthly payable hours are 173.81. This figure is calculated by multiplying 40 hours per week by 52.1428 weeks in the year, then divided by 12 = 173.81 hours paid per month. For less than full time trainees the number of hours paid for in the month should always be less than 173.81. If your payslip states this figure and you are working less than full time, please contact the LET payroll department immediately. The next column states the hourly rate of pay that your basic hours are calculated and paid at. The final column states the

amount of basic pay that is being paid that month. please note that if you are in the Pension scheme then you will pay pension contributions on your basic pay

- **Addn Roster Hours NP** – this is the amount of additional rostered hours you are being paid for that month. To calculate the monthly hours the same formula applies as above so for example 8 hours per week, multiply by 52.1428 weeks, divided by 12 months = 34.76 hours per month to be paid for at your normal hourly rate of pay. Please note this element is not subject to pension contributions
- **Night Duty 37%** - this is the amount of hours to be paid for attracting an additional 37% on top of your normal rate of pay – for Nodal point 4 salaries you will receive an additional payment of £8.528 per hour, for Nodal point 3 salaries you will be paid an additional payment of £6.73 per hour. For example, if you work 5-night duty hours per week, you will be paid for 21.726 hours per month at a rate of £8.528. this will make a monthly total payment due of £185.28. Please note this element is not subject to pension contributions
- **Disco Shift 12-4** – this is the amount of hours to be paid for attracting an additional 37% on top of your normal rate of pay – for Nodal point 4 salaries you will receive an additional payment of £8.528 per hour, for Nodal point 3 salaries you will be paid an additional payment of £6.73 per hour. For example if you work 3 hours per week that attract payment of the disco shift allowance per week, you will be paid for 13.04 hours per month at a rate of £8.528. this will make a monthly total payment due of £111.21. Please note this element is not subject to pension contributions
- **Flex Pay Acad 2016** – this is a monthly payment based upon the yearly amount due divided by 12. Please note this element is not subject to pension contributions
- **Flex Pay Em Med 2016** – this is a monthly payment based upon the yearly amount due divided by 12. Please note this element is not subject to pension contributions
- **Flex Pay GP 2016** – this is a monthly payment based upon the yearly amount due divided by 12. Please note this element is not subject to pension contributions
- **Flex Pay Histo 2018** – this is a monthly payment based upon the yearly amount due divided by 12. Please note this element is not subject to pension contributions
- **Flex Pay Or Max 2016** – this is a monthly payment based upon the yearly amount due divided by 12. Please note this element is not subject to pension contributions

- **Flex Pay Psych Core** – this is a monthly payment based upon the yearly amount due divided by 12. Please note this element is not subject to pension contributions
- **Flex Pay Psych HT** - this is a monthly payment based upon the yearly amount due divided by 12. Please note this element is not subject to pension contributions
- **Flex PT Trans 2016** - this is a monthly payment based upon the yearly amount due divided by 12. Please note this element is not subject to pension contributions
- **Flex PT Trans 2019** - this is a monthly payment based upon the yearly amount due divided by 12. Please note this element is not subject to pension contributions
- **On Call Availability** - this is a monthly payment based upon the yearly amount due divided by 12. Please note this element is not subject to pension contributions
- **Weekend 1 in 2** - this is a monthly payment based upon the yearly amount due divided by 12. Please note this element is not subject to pension contributions
- **Weekend <1in2-1in3** - this is a monthly payment based upon the yearly amount due divided by 12 . Please note this element is not subject to pension contributions
- **Weekend <1in3-1in4** - this is a monthly payment based upon the yearly amount due divided by 12 . Please note this element is not subject to pension contributions
- **Weekend <1in4-1in5** - this is a monthly payment based upon the yearly amount due divided by 12. Please note this element is not subject to pension contributions
- **Weekend <1in5-1in6** - this is a monthly payment based upon the yearly amount due divided by 12 . Please note this element is not subject to pension contributions
- **Weekend <1in6-1in7** - this is a monthly payment based upon the yearly amount due divided by 12. Please note this element is not subject to pension contributions
- **Weekend <1in7-1in8** - this is a monthly payment based upon the yearly amount due divided by 12. Please note this element is not subject to pension contributions
- **Cash Floor Protct NP** – you will only be paid an monies under cash floor protection if your current basic pay plus all of the above enhancements you are entitled to and receiving payment for is still less that your cash floor protected salary. Please note that if you change from whole time to less that full time, then your cash floor protected salary will also be pro-rata to your new less than full time contacted hours. Please note this element is not subject to pension contributions
- **Addn Roster Hours NP NR** – this is used to pay any exception payment hours and will not be used towards your current salary for cash floor protection purposes. Please note this element is not subject to pension contributions

- **Night Duty 37% NR** – this is used to pay any exception payment hours due at the enhanced rate and will not be used towards your current salary for cash floor protection purposes. Please note this element is not subject to pension contributions

**2002 Pay and Allowances section for 2002 pay scales and Section 2 pay protection – only payable to those paid on the 2002 pay scales**

PAY AND ALLOWANCES (- = MINUS AMOUNT)					DEDUCTIONS (R INDICATES REFUND)	
DESCRIPTION	WKD/EARNED	PAID/DUE	RATE	AMOUNT	DESCRIPTION	AMOUNT
Basic Pay	173.81		24.0052	4172.34		
Band 1A	50%			2086.17		
Band 1B	40%			1668.94		
Band 1C	20%			834.47		
Band 2B	20%			2086.17		
Out of Hours Duties	45%			1877.55		
On Call	20%			834.47		
Flex Trainee NP						
Year To Date Balances (This Employment Only)					This Period Summary	

**Explanations of above allowances**

- **Basic Pay** – this is the number of hours that are paid in the month, hourly rate and basic pay you are being paid for that month. the first column states the number of hours to be paid for that month. for a whole time, employee then the monthly payable hours are 173.81. This figure is calculated by multiplying 40 hours per week by 52.1428 weeks in the year, then divided by 12 = 173.81 hours paid per month. For less than full time trainees the number of hours paid for in the month should always be less than 173.81. If your payslip states this figure and you are working less than full time, please contact the LET payroll department immediately. The next column states the hourly rate of pay that your basic hours are calculated and paid at. The final column states the amount of basic pay that is being paid that month. please note that if you are in the Pension scheme then you will pay pension contributions on your basic pay
- **Band 1A** – banding supplement paid at 50% of the monthly salary. This payment does not attract pension contributions
- **Band 1B** - banding supplement paid at 40% of the monthly salary. This payment does not attract pension contributions
- **Band 1C** - banding supplement paid at 20% of the monthly salary. This payment does not attract pension contributions
- **Band 2B** - banding supplement paid at 50% of the monthly salary. This payment does not attract pension contributions

- **Out of Hours** - banding supplement paid at 45% of the monthly salary only applicable to trainees who are based in a GP practice and do out of hours work. This payment does not attract pension contributions
- **On Call** - – banding supplement paid at 20% of the monthly salary and is only payable to medical public health trainees who are on the on-call rota. This payment does and not attract pension contributions
- **AFC On Call** - – banding supplement paid at 20% of the monthly salary and is only payable to non-medical public health trainees who are on the on-call rota. This payment does attract pension contributions
- **Flex Trainee NP** – banding supplement paid to less than full time trainees – this is payable at either 50%, 40% or 20% of the monthly salary. This payment does not attract pension contributions



### When Arrears are paid/deducted

When arrears are paid or deducted then whichever payments need to be amended will appear on your payslip as the payment due but it will have **ARRS** on the end

**Basic Pay ARRS**

**Addn Roster Hours NP ARRS**

**Night Duty 37% ARRS**

**Disco Shift 12-4 ARRS**

**Flex Pay Acad 2016 ARRS**

**Flex Pay Em Med 2016 ARRS**

**Flex Pay GP 2016 ARRS**

**Flex Pay Histo 2018 ARRS**

**Flex Pay Or Max 2016 ARRS**

**Flex Pay Psych Core ARRS**

**Flex Pay Psych HT ARRS**

**Flex PT Trans 2016 ARRS**

**Flex PT Trans 2019 ARRS**

**On Call Availability ARRS**

**Weekend 1 in 2 ARRS**

**Weekend <1in2-1in3 ARRS**

**Weekend <1in3-1in4 ARRS**

**Weekend <1in4-1in5 ARRS**

**Weekend <1in5-1in6 ARRS**

**Weekend <1in6-1in7 ARRS**

**Weekend <1in7-1in8 ARRS**

**Cash Floor Protct NP ARRS**

**Band 1A ARRS**

**Band 1B ARRS**

**Band 1C ARRS**

**Band 2B ARRS**

**Out of Hours Duties ARRS**

**On Call ARRS**

**Flex Trainee NP ARRS**

**Expenses Pay and Allowances and Deduction section**

PAY AND ALLOWANCES (- = MINUS AMOUNT)					DEDUCTIONS (R INDICATES REFUND)	
DESCRIPTION	WKD/EARNED	PAID/DUE	RATE	AMOUNT	DESCRIPTION	AMOUNT
Temp Work NP					PAYE	
441 WTD payment	01/12/19	10	0.28	2.80	NI A	
Wait List Initiative	01/12/19	10	0.56	5.60	NHS Pension	
	12.50				Student Loan	
Business Miles NT					Postgraduate Loan	
Business Miles TASNT						
Misc Travel NP					Add Yr Full1	
Excess Travel NP NT					Add Pen Purchase EE	
Expenses NP NT NNI					Pension ERRBO EE	
Misc Travel NP NT						
Passengr Allow NP NT					441_BIK_FLEET_CAR_SCHEME	
Pedal Cycle NP NT					441_BIK_HES_SCHEME	
Course Expenses					441 BIK Fleet Car Sc	
Course Fees					441 BIK Home Electro	
441 LET TERS						
					441 Car Parking	
					441 CarPk	
441 MDU Fees					441 Accm	
					441 Creche	
441 Acting Up					441 Meal/Bev	
441 GP Relocation Ex						
441 GP Relocation Tr					441 Copy Payslip Fee	
Acquisition Expenses						
Relocat Travel NP NT					Recovery Advance NR	
Relocation Expenses						
Transport Belongings						
OMP Pay						
SMP						
441 Kit Day						
Lieu of Ann Leave NP						
Lieu of Annual Leave						
Short Term Prot						
Short Term Prot NP						
Gross Overpayment						
Gross Overpayment NP						
Arrears NP						
Arrears Pay						

Childcare 441 CTW Scheme 441 Fleet Car Scheme 441 Home Electronic S						
Year To Date Balances (This Employment Only)					This Period Summary	

### Additional Expenses and their meanings

**Temp Work NP** – this is for additional hours worked via the LET bank

**441 WTD payment** - this is for the annual leave accrued for hours worked and paid for on the LET bank

**Wait List Initiative** – waiting list payments worked

**Business Miles NT** – payable for business miles at the threshold below the HMRC allowed amount per mile

**Business Miles TASNT** – payable for miles at a higher rate than the HMRC threshold allowed per mile. We tax any amount above the HMRC threshold via your salary which therefore eliminates the need for P11d submissions to HMRC at the end of each tax year

**Misc Travel NP** – payable for monetary amounts of travel that are subject to tax & NI contributions

**Excess Travel NP NT** – reimbursement for placements mileage

**Expenses NP NT NNI** – any monetary amounts of expenses paid which are exempt to tax and NI contributions

**Misc Travel NP NT** - any monetary amounts of expenses paid which are exempt to tax and NI contributions

**Passenger Allow NP NT** - reimbursement for passengers that also travel in the car when mileage claims are made for that journey. This is exempt to tax and NI contributions

**Pedal Cycle NP NT** – reimbursed for miles travelled on a bike. This is exempt to tax and NI contributions

**Course Expenses** – reimbursement for any expenses relating to course/exam claims excluding the fees

**Course Fees** - reimbursement for course fees only

**441 LET TERS** – allowance paid; this is subject to tax & NI Contributions but is not pensionable

**441 GP TERS** - allowance paid, this is subject to tax & NI Contributions but is not pensionable

**441 MDU Fees** – reimbursement for top up of medical indemnity cover for those not covered by the crown indemnity only. This is not subject to tax, NI and pensionable but can only be reimbursed when proof of payment is produced when claiming

**441 Acting Up** - allowance paid for those employees acting up to a higher grade on a temporary basis. This is subject to tax, NI, and pension contributions

**441 GP Relocation Ex** – reimbursement for relocation expenses to GP trainees

**441 GP Relocation Tr** – reimbursement for relocation travel to GP trainees

**Acquisition Expenses** - reimbursement purchasing expenses relating to relocation for all other staff employed by the LET other than GP trainees

**Relocat Travel NP NT**- reimbursement relocation travel for all other staff employed by the LET other than GP trainees

**Relocation Expenses**- reimbursement relocation expenses for all other staff employed by the LET other than GP trainees

**Transport Belongings**- reimbursement for relocating expenses relating to relocation for all other staff employed by the LET other than GP trainees

**OMP Pay**- Occupational Maternity Pay, this is subject to tax, NI, and pension contributions

**SMP** – Statutory Maternity pay this is subject to tax, NI, and pension contributions

**441 Kit Day** – payment due for any Keeping in Touch days worked, this is subject to tax, NI, and pension contributions

**Lieu of Ann Leave NP** – payment for annual leave this is subject to tax and NI contributions

**Lieu of Annual Leave** – payment for annual leave this is subject to tax, NI, and pension contributions

**Short Term Prot** – protection to a higher salary this is subject to tax, NI, and pension contributions

**Short Term Prot NP** – protection to a change of work schedule, this is subject to tax and NI contributions

**Gross Overpayment** - overpayment recovery for basic pay

**Gross Overpayment NP** – overpayment recovery for enhancements

**Arrears NP** - manual arrears reimbursed to offset overpayment of enhancements, prior to recovery being made

**Arrears Pay** - manual arrears reimbursed to offset overpayment of basic pay, prior to recovery being made

## Deductions and their meanings

### Statutory Deductions

**PAYE** - Tax paid in that month

**NI A** - National insurance contributions paid in that month

**NHS Pension** – pension contributions paid in that month

**Student Loan** – student loan contributions paid in that month

**Postgraduate Loan** – Postgraduate Loan Contributions paid in that month

### Additional deductions

**Add Yr Full1** – added years contributions paid that month

**Add Pen Purchase EE** – added pensionable purchase contributions paid that month

**Pension ERRBO EE** – Early Retirement Reduction buyout contributions paid that month

**441\_BIK\_FLEET\_CAR\_SCHEME** – monthly benefit amount subject to tax and NI contributions for the car salary sacrifice scheme

**441\_BIK\_HES\_SCHEME** -monthly benefit amount subject to tax and NI contributions for the car salary sacrifice scheme

**441 BIK Fleet Car Sc** -monthly benefit amount subject to tax and NI contributions for the car salary sacrifice scheme

**441 BIK Home Electro** -monthly benefit amount subject to tax and NI contributions for the car salary sacrifice scheme

**441 Car Parking** – Car Parking deductions for hospital car parking permits

**441 CarPk** - Car Parking deductions for hospital car parking permits

**441 Accm** – Accommodation deductions for hospital accommodation

**441 Creche** – monthly creche/nursery fees

**441 Meal/Bev** – monthly mess fess for hospital mess room facilities

**441 Copy Payslip Fee** – monthly fee for receiving paper payslip in post

**Recovery Advance NR** – when an out of salary payment has been made prior to pay day, this amount must be recovered under Recovery Advance NR

