

SCHEDULE OF SERVICES – Payroll – Auto Enrolment

This schedule should be read in conjunction with the engagement letter and the standard terms and conditions.

Recurring compliance work

1. As part of the preparation of your UK payroll, we will:
 - (a) calculate the deductions to be made from each worker's pay;
 - (b) calculate the contribution you as an employer are obliged to make to the scheme; and
 - (c) process through the payroll any refunds from the scheme.

2. We will include the pension payments on the following documents:
 - (a) the payroll summary report showing the reconciliation from gross to net for each employee and all relevant payroll totals;
 - (b) the payslips for each employee (unless payslips are not required);
 - (c) a report showing your total pension contributions (employees and employers) and due date for payment.

We can provide advice to you regarding your choice of a pension scheme but we are not authorised to provide specific advice to your employees. You are responsible for choosing a pension scheme that meets the automatic enrolment qualifying criteria and we recommend that you take appropriate independent advice.

We can assist you by:

- providing factual information about pension schemes;
- helping you to compare schemes;
- referring you to a specialist adviser; and
- referring you to guidance issued by The Pensions Regulator on pension scheme selection.

We will help you to establish which category each worker falls into, whether entitled worker, eligible jobholder or non-eligible jobholder.

3. We will prepare and send to each non-eligible jobholder that sets out certain information about opting in to an automatic enrolment scheme and what this means for them. If the non-eligible jobholder chooses to opt in, you will enrol them onto the scheme on receipt of an opt-in notice. We will assist you in this process. We will send information to the pension scheme about those non-eligible jobholders who choose to opt in.

4. We will prepare and send to each entitled worker, giving them information about joining a pension scheme and what it means for them. This includes new starters and those becoming eligible to be enrolled by age or earnings. They do not need to be automatically enrolled but have the right to opt in. You will arrange membership to a scheme for those entitled workers who choose to join and complete a joining notice. This can be a different scheme to the one used for auto-enrolment. We will assist you in this process.

5. We will prepare a notice for each eligible jobholder telling them that they have been enrolled, setting out what that means for them and also detailing their right to opt out and to opt back in again. You must re-enrol eligible jobholders every three years. We recommend that you establish a process for this review.

We will, on receipt of the scheme information from you and the pension provider, assist you when you make your declaration of compliance to The Pensions Regulator.

6. Ad hoc queries by way of telephone and email enquiries are not routine compliance and may result in additional fees. As indicated below, where appropriate we will aim to discuss and agree additional fees, but it may not always be possible to agree these in advance and we reserve the right to charge you an additional fee for these queries.

Ad hoc and advisory work

7. Where you have instructed us to do so we will provide such other taxation ad hoc and advisory services as may be agreed between us from time to time. These services will be subject to the terms of this engagement letter and standard terms and conditions of business unless we decide to issue a separate engagement letter. An additional fee may be charged for these services.

Examples of such work include:

- dealing with any enquiry from The Pensions Regulator; and
 - preparing any amended records that may be required and corresponding with The Pensions Regulator as necessary.
8. Where specialist advice is required on occasion, we may need to seek this from or refer you to appropriate specialists. We will only do this when instructed by the nominated person.

Changes in the law or public policy and practice

9. We will not accept responsibility if you act on advice given by us on an earlier occasion without first confirming with us that the advice is still valid in the light of any change in the law or public policy and practice or your circumstances.
10. We will accept no liability for losses arising from changes in the law or public policy and practice that are first published after the date on which the advice is given.

Your responsibilities

11. You are legally responsible for:
 - (a) ensuring that your payroll and pensions records are correct and complete; and
 - (b) making payment of pensions contributions on time.
12. You will keep and retain the records required by law. These include:
 - (a) records about jobholders and workers, eg name, date of birth, national insurance number, gross earnings, contributions, gender, address, status within the pension scheme, opt-in notice, opt-out notice and joining notice; and

- (b) records about the pension scheme, eg employer pension scheme reference, scheme name and address, and other information in respect of specific pension schemes.

You must retain these records for six years except for requests to leave the pension scheme, which must be kept for four years.

13. You are responsible for choosing an eligible scheme and for regularly reviewing that it meets the automatic enrolment qualifying criteria, and we recommend that you take appropriate independent advice.
14. You are responsible for providing all relevant information to the trustees or managers of the pension scheme within the statutory period.
15. You are responsible for the monitoring of workers' age and earnings, and agree to advise us on any change in categorisation or status of your workers.
16. You are responsible for monitoring opt-in and opt-out requests and where workers with the right to opt in or opt out exercise that right. If required and requested by you, we will assist you in providing appropriate information for you to provide to the jobholder.
17. You are responsible for providing the required statutory information to your workers. This includes writing to new starters and those becoming eligible to be enrolled by age or earnings within six weeks of them meeting the age or earnings criteria.
18. You will enrol all eligible jobholders into an eligible pension scheme on the appropriate date.
19. You are legally responsible for:
 - (a) choosing your re-enrolment date from within a six-month window, which starts three months before the third anniversary of your automatic enrolment staging date and ends three months after it; and
 - (b) assessing your job holders, including those enrolled into the scheme and those you will put back into the scheme.
20. You are required within five calendar months from the start of your legal duties and thereafter when re-enrolling eligible jobholders to make a declaration of compliance with The Pensions Regulator.
21. To enable us to carry out our work, you agree:
 - (a) to provide full information necessary for dealing with your workers' pensions; we will rely on this information and documents being true, correct and complete, and will not audit the information or documents;
 - (b) to agree with us the name(s) of the person(s) authorised by you to notify us of changes in employees and in rates of pay. We will process the changes only if notified by that (those) individual(s);
 - (c) to advise us in writing of changes of payroll pay dates;
 - (d) to notify us at least 10 working days prior to the payroll date of all transactions or events that may need to be considered in relation to auto-enrolment obligations for the period, including details of:

- all new workers and details of their remuneration packages
- all leavers and details of termination arrangements for all workers
- changes in categorisation or status of your workers
- all opt-in and opt-out requests from your workers
- all remuneration changes for all workers
- all pension scheme changes.

22. You will keep us informed of material changes in circumstances that could affect the pension scheme, workers and deductions. If you are unsure whether the change is material or not, please let us know so that we can assess its significance or otherwise and to seek your authority to approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs.
23. Where you wish us to deal with them you will forward to us all communications received from The Pension Regulator. These must be provided in time to enable us to deal with them as may be necessary within the statutory time limits. It is essential that you let us have copies of any correspondence received because The Pension Regulator is not obliged to send us copies of all communications issued to you.
24. If the information required to complete the services set out above is received less than [] days before the payroll date, we will endeavour to process the payroll to meet the agreed payroll date but we will not be liable for any costs or other losses arising if the payroll is late in these circumstances. We may charge an additional fee of £[] for work carried out in a shorter time period.
25. **Our services as detailed above are subject to the limitations on our liability set out in the engagement letter and in paragraph 18 of our standard terms and conditions of business. These are important provisions, which you should read and consider carefully.**
26. **You must also refer to the attached schedule confirming data processing details.**

Schedule to Appendix B8b

Schedule confirming data-processing details that must be added to the agreement

1. Subject matter of processing

The provision of the service to the Controller that involves the processing of personal data.

2. Duration of the processing

This will start from the beginning of the agreement until the agreement is terminated.

3. Nature and purpose of the processing

To gather the information required to run and process the payroll.

4. Types(s) of personal data to be processed

Employee names, addresses, dates of birth, contact details, tax information, next of kin details, bank details

5. Categories of data subjects

Employees

6. Our obligations (as data processor) to you (as data controller)

- a. We will process personal data only on documented instructions from you, including with regard to transfers of personal data to a third country or an international organisation, unless required to do so by EU law or the law of a Member State; in such a case, we shall inform you of that legal requirement before processing, unless the law in question prohibits such information on important grounds of public interest.
- b. We will obtain a commitment of confidentiality from anyone we authorise to process the personal data, unless they are already under a statutory obligation of confidentiality.
- c. We will take all measures required pursuant to Article 32 of the GDPR.
- d. We will not engage another processor without your prior written consent. If you provide such consent, we will only engage another processor in compliance with the requirements of Article 28(2) and 28(4) of the GDPR.
- e. Insofar as is possible, we will assist you in fulfilling your obligations to data subjects under chapter III of the GDPR.
- f. We will assist you in ensuring compliance with your obligations pursuant to Articles 32 to 36 of the GDPR.
- g. At the end of the contract we will delete all the personal data we have been processing for you, save insofar as we are required by law to retain any of the personal data.
- h. We will make available to you all information necessary to demonstrate compliance with the obligations laid down in Article 28 of the GDPR.

- i. We will allow you (and/or an auditor appointed by you) to carry out audits and inspections in respect of compliance with the obligations laid down in Article 28 of the GDPR, and will contribute to such audits and inspections.
- j. We will inform you immediately if we consider we have been given an instruction which infringes the GDPR and/or other EU and/or Member State data protection provisions.

7. Your obligations as data controller

To provide specified information about the processing to relevant data subjects, so that the data processor does not need to do so.

8. Our responsibilities under GDPR

Nothing within this contract relieves us of our own direct responsibilities under the GDPR.

9. Additional instructions

Technical and organisational security measures

We will provide the payslips to all employees with a secure password protection. We will also send out the monthly payroll reports to the Data Controller security encrypted.