

**SCHEME OF DELEGATED AUTHORITY**

<b>Date</b>	<b>Issue</b>	<b>Notes</b>	<b>Consultation</b>	<b>Resolution</b>	<b>Authorisation</b>
25 October 2022	The Council's new payroll agent has advised that from September 2022, employers can set up, manage and cancel variable direct debts for PAYE and NI payments to HMRC.	<p>The variable Direct Debit can only be setup and managed by the employer, not the payroll agent, and it would remove the risk of any late payments of PAYE and NICs.</p> <p>This is a statutory payment which is already reported in the payments list, and Direct Debits are allowed in these circumstances under the Financial Regulations.</p>	Chairman of the Council (Cllr A Chapman-Ballard) and the Chair of the Regulatory Committee (Cllr M Taylor)	That Walton Community Council set up a variable Direct Debit with HMRC to make the monthly payments of PAYE and NICs.	Interim Council Manager 26 October 2022