

## Payroll services– GDPR compliance statement

### 1. Data processors

The data will be processed by members of our payroll departments, currently based in both of our Sywell and Rushden offices.

### 2. Purposes of the processing

In order to prepare your UK payroll for each payroll period to meet UK employment HMRC requirements. Specific details are set out in our Letter of Engagement and are in accordance with the guidelines of our governing body, the Institute of Chartered Accountants of England and Wales.

### 3. Legal grounds for processing

Processing is required to help you meet your legal responsibility as an employer to operate PAYE as part of your payroll. PAYE is an HMRC system to collect Income Tax and National Insurance from employment.

### 4. Description of the categories of individuals and categories of personal data

The categories of individuals are directors, employees and where appropriate sub-contractors.

The categories of personal data are:

- Name, address, nationality, national insurance number and date of birth;
- Email address or other contact details;
- Gross rates of pay, including bonuses, commissions and overtime;
- Hours worked in a pay period;
- Sickness, maternity and paternity details;
- Statutory leave and time off records;
- Pension information for auto enrolment purposes.

## 5. Categories of recipients of personal data

- Persons authorised by you as the client, to receive the payroll data;
- Your employees;
- HMRC.

## 6. Details of transfers to third countries including documentation of the transfer mechanism safeguards in place

We operate our payroll using SAGE payroll software which is based in the UK. The data is stored on our servers which again are based in the UK. We do not transfer data to third countries.

## 7. Retention schedules

Even though you are only legally required to maintain payroll records for 3 years from the end of the tax year they relate to, we will keep the records for 7 years. This is in line with guidance from our governing body, the Institute of Chartered Accountants of England and Wales and also meets any obligations should you be subject to a HMRC enquiry. Thereafter the records will be destroyed.

If for any reason you decide you no longer require our services, we will respond to your new payroll provider as per professional clearance guidelines and will destroy the data held at the end of that tax year.

## 8. Description of technical and organisational security measures

In order to meet GDPR guidelines, our recommended method of data exchange would be via our Client Portal (IRIS Open Space). This is a **FREE** service to clients and once registered, you will be able to upload payroll information securely. The Client Portal affords full SSL encryption and will ensure that you are meeting your obligations under GDPR to your employees.

We use SAGE payroll software to process the payroll and would then upload payroll reports and payslips to your encrypted Client Portal. You will then receive an email notification that the payroll is ready for you.

If you require individual encrypted payslips sent directly to employees, these can be provided, but there would be an additional nominal administration charge.

If you do not wish to use the Client Portal service we require written notification from you.

Please contact your payroll manager if you wish to discuss.