



From mountain to sea

Pay Award for Teachers & Associated Professionals

Frequently Asked Questions

Why are other local authorities able to pay in March but Aberdeenshire Council are not?

We understand that some councils are intending to pay in March whereas others are paying in April. This reflects the different payroll schedules, systems and processes used by individual councils.

Councils were formally advised on 15th March of the new salary rates agreed as part of the pay award.

By that point of the month, the first of our two Teaching payrolls had been finalised and paid, and there was insufficient time remaining to undertake the necessary preparatory work and testing associated with a large-scale pay award.

What are the tax and NI implications of being paid in the 2023/24 tax year?

As we will be implementing the new salary rates and backdated payments in April the 2023/24 tax rates will apply to these payments.

This approach is in-line with HMRC guidance which states whilst the liability to tax arises in the tax year the money is earned, backdated payments should be subject to tax rates at the time they were actually paid. National Insurance is treated in a similar way.



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Frequently Asked Questions - continued

What can I do if I believe I've paid too much tax on my backdated payment?

If you are not required to complete a Self-Assessment Tax Return, you will need to [submit a claim to HMRC](#).

However, there is **no route** to doing so prior to the end of the 2023/24 tax year and receipt of your P60 pay summary for that year.

In order to make a claim online (which is HMRC's preferred approach) you will be required to have (or set up) a Government Gateway login and a Personal Tax Account.

There are also options to log claims by telephone or post, which are also described on the HMRC web page. HMRC advises that telephone calls can involve very long waits, and response times for postal correspondence can be quite protracted.

Will Payroll be able to tell me how much tax I may have overpaid due to the backdated payments being made in April?

No, it won't be possible for Payroll to identify how much tax you may have overpaid as this will be affected by any subsequent adjustments to the tax you pay on your salary during the remaining months of the 2023/24 tax year.

Do Aberdeenshire Council plan on using the 'Week 53' approach?

As we pay on a monthly, rather than weekly, fortnightly or four-weekly basis, the option of using the Week 53 approach is not available.

This is explained further within this guidance document produced by HMRC: [Payroll: annual reporting and tasks: Send your final payroll report - GOV.UK \(www.gov.uk\)](#)



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Frequently Asked Questions - continued

How much am I due to receive for the backdated pay award?

We're unable to provide information on how much your backdated payment will be in advance of the April payrolls being run. Your April payslip will identify the value of the backdated pay component.

Will those who have left since April 2022 receive the pay award?

Yes. Those eligible for the pay award and who have left their job since April 2022 will receive the appropriate backdated payment.

This payment does **not** have to be requested.

How will the deductions made for strike days be affected by the pay award?

As the strike days fell within the period covered by the pay award, the new salary rates will be applied to any deductions made.

As a result, the value of each strike deduction will increase and this will be accounted for as a backdated deduction on your April payslip.