



### **Staff Costs Variance – 2024-5**

	2024	2025	Variance	Comments
	£	£	£	
Clerks Salary	21808.86	25387.79	3578.93	Increase in hours, pay point and national increase as agreed 4th March 2024; minute ref 40/2023
Employee Pension Payments	837.96	1004.6	166.64	
Employee Tax	2835.60	3623.20	787.60	
Employee NI Contributions	1701.31	1518.89	-182.42	
Employer NI Contributions	3568.50	2980.75	-587.75	In 2023/4 there was a backpay to pay to HMRC due to historic underpayment through confusion over the limit for employees.
Employer Pension Contributions	1347.19	3396.82	2049.63	Increase in % from 3% to 14% from employer as agreed 4th March 2024; minute ref 40/2023
	£32099.42	£37912.05	£5812.63	

Also, in 2024/5 no additional hours (overtime), over contracted hours were paid. Hence increase in contracted hours from 22/wk to 25/wk