

## EMPLOYERS' OBLIGATIONS

Community buildings management committees that employ a cleaner, caretaker or anyone else whether on a casual or permanent basis are required by law to have Employer's Liability Insurance

Employers must notify Her Majesty's Revenue & Customs department of the personal details of every employee and must deduct income tax and national insurance contributions unless a certificate of exemption is in force.

It is the employer (not the employee!) who would be liable in default – individual trustees would be held personally liable for any unpaid amounts for up to six preceding years!

### Checklist for Voluntary Organisation Employers

	Employer's Obligations	Action required
1	Employer's Liability Insurance in force	
2	Employer's Liability Insurance certificate on display	
3	Voluntary organisation has Health & Safety Policy	
4	Employee has a Job Description	
5	Employee has a Written Statement of Terms and Conditions of employment (or Contract of Employment)	
6	Employee has Disciplinary and Grievance Procedure	
7	Employee has National Minimum Wage statutory notice	
8	Employee is paid (at least) National Minimum Wage	
9	Employer is applying Working Time Regulations	
10	Employer has employee's National Insurance Number	
11	Employer has advised Tax Office of names of employees	
12	PAYE and National Insurance contributions are being deducted from gross pay – or an exemption certificate has been received	
13	Employee receives itemised pay advice showing hours worked, gross pay, deductions for tax and national insurance, any other deductions and net pay	
14	Employee takes 4 weeks paid holiday	
15	Employer has record of pay, hours worked, tax and national insurance, sick pay and maternity pay for each employee	
16	Employer has essential details of employee including name, address, telephone number and next of kin	