

To: All Chief Executives and
Directors of Education

Ref: AB/LM
17 March 2023
abradley@eis.org.uk

Dear Colleague

I refer to the recently agreed teachers' pay settlement (SNCT Circular 23/93) and urge your Council to make arrangements to pay teachers the back pay owed for April 2022 to 31 March 2023 within the current tax year.

It is our understanding that at least 5 Councils have already put in place arrangements for this payment to be made before the end of March and if this is not possible, we request an explanation of the reason for this.

We appreciate that the timing of this agreement has created implementation pressures for Councils' pay roll departments but believe that if it is possible for some Councils to do this then it should be achievable for all. The consequence of not doing this will to create inequity across councils in the amount of pay received due to the taxation implications of payment in the financial year 2023/2024 on pay earned withing the previous year.

If this is not possible, can you please advise if you will be implementing a week 53 payment or what measures you are taking to advise employees on how to claim back tax arrears. Members have referenced HMRC advice in their enquiries to us and we believe that it is the employer's duty to ensure that employees are not disadvantaged by making arrangements under this guidance: <https://www.gov.uk/hmrc-internal-manuals/pay-manual/pay70023>.

Apologies for this communication if you are one of the Councils that has already made the necessary arrangements for payment, or have other measures planned, and it would be helpful if you could confirm what has been done so we can do not need to follow-up further with you.

Your earliest consideration of this matter and response is appreciated.

Yours sincerely

Andrea Bradley
EIS General Secretary