



Form No:
CVS1

**CHILDCARE VOUCHER SALARY SACRIFICE SCHEME
VARIATION TO TERMS & CONDITIONS OF EMPLOYMENT CONTRACT**

PERSONAL DETAILS

ORGANISATION THAT YOU WORK FOR:	
FULL NAME: <small>(Dr, Mr, Mrs, Miss, Ms):</small>	
HOME ADDRESS:	
HOME TEL NO:	
MOBILE TEL NO:	
PAY REF/ ASSIGNMENT NO:	
POST NO: <small>(South Glos Council employees only)</small>	
DEPT:	
POST TITLE:	

**VALUE OF SALARY YOU WISH TO SACRIFICE THROUGH THE
CHILDCARE VOUCHER SCHEME**

START DATE FOR VARIATION: (This is the <u>month</u> that you join /amend the scheme and is the first month that your salary will be reduced by the value specified on this form)20.....
The value you are entitled to sacrifice is dependant on your salary. Employees with taxable earnings up to £32,010 are entitled to sacrifice up to a maximum of £243 per month Employees with taxable earnings between £32,011 and £150,000 are entitled to sacrifice up to a maximum of £124 per month Employees with taxable earnings of £150,001 and over are entitled to sacrifice up to a maximum of £110 per month. (Figures correct for tax year 2013 -14) This does not apply to employees who were members of the scheme on 5 th April 2011 and have not left the scheme since that date. All members fulfilling these criteria can sacrifice up to £243 of salary per month.	£..... per month

<i>For Payroll use only</i>	
Input	Date Processed

Please return completed form to: Gloucestershire Council, Chief Executive & Corporate Resources Department, P O Box 300, Childcare Voucher Scheme, Civic Centre, High Street, Kingswood, Bristol, BS15 0DS

VOUCHER DETAILS

Number of vouchers of each value required per month													Total value of Vouchers required per month	
£1		£5		£25		£50		£100		£124		£243		

DIRECT PAYMENT DETAILS

VALUE OF MONTHLY DIRECT PAYMENT CHILDCARE PROVIDER TO RECEIVE	£
MONTH THAT DIRECT PAYMENT WILL COMMENCE	The payment will be credited to your Childcare Provider on the first of the month following the month you join/amend the scheme ie. If you join/amend the scheme from your August salary the direct payment will be made the first working day in September.
NAME AND ADDRESS OF CHILDCARE PROVIDER TO RECEIVE DIRECT PAYMENT (ONLY ONE CHILDCARE PROVIDER TO RECEIVE DIRECT PAYMENT PER EMPLOYEE)	

The value of the direct payment deduction will be shown on your payslip and your childcare provider will receive a BACS remittance confirming that their bank account has been credited. Please tick the box if you would also like to receive a monthly letter advising that this deduction has been made from your salary.

The total value of paper vouchers and direct payment must equal the amount entered in the box at the bottom of page one.

CHILD(REN) DETAILS

INFORMATION ON CHILD(REN)			
Name of Child		Childs date of Birth	
Your relationship with child ie. parent, step parent, other – please specify		Is this child registered disabled yes/no	
Name of Child		Childs date of Birth	
Your relationship with child ie. parent, step parent, other – please specify		Is this child registered disabled yes/no	
Name of Child		Childs date of Birth	
Your relationship with child ie. parent, step parent, other – please specify		Is this child registered disabled yes/no	
Name of Child		Childs date of Birth	
Your relationship with child ie. parent, step parent, other – please specify		Is this child registered disabled yes/no	

CHILDCARE PROVIDER(S) DETAILS

INFORMATION ON CHILDCARE PROVIDER(S)			
Name			
Address		Postcode	
Name			
Address		Postcode	
Name			
Address		Postcode	

TERMS AND CONDITIONS

- 1 I hereby confirm that from the date stated on the Variation to Terms and Conditions of Employment Contract, that I shall be paid my reduced salary and in addition, childcare vouchers to the value, as indicated on page one of this form or agree that a direct payment be made to my Childcare Provider.
- 2 I hereby accept responsibility for informing South Gloucestershire Council if I have a change in circumstances or leave my current employment.
- 3 I hereby confirm that if I wish to vary the value of the vouchers/direct payment, a new Terms and Conditions of Employment Contract Form will need to be completed.
- 4 I hereby confirm that I understand that the childcare vouchers are valid for 18 months from their date of issue.
5. I hereby confirm and understand that I will receive and be responsible for, the full amount of the childcare vouchers that I receive.
6. I hereby confirm and understand that the Childcare Vouchers /direct payment cannot be redeemed or transferred, at any time, for cash.
7. I hereby confirm that once I have set up a direct payment for my childcare provider this payment will continue to be made until I request to leave the Scheme.
8. I hereby confirm and understand that in order to qualify for this scheme, the reduced monthly salary must exceed the Earnings Threshold (ET) to qualify for National Insurance deductions.

9. I hereby confirm that as the Organisation that I work for have an agreement with the HMRC to deduct tax at source I waive my right to receive a P11D in respect of Childcare Vouchers only. However, I understand that should I exceed my tax/ni free allowance, due to an unforeseen change in my tax position during the course of the year, the Organisation that I work for will report the necessary figure on a P11D at the end of the financial year.
10. I hereby confirm and understand that I have read the accompanying guidance/fact sheet, which explains the rules of the scheme and the possible implications for pensions and other state benefits.
11. Set out below are the details of the variations to your contract of employment.

11.1 **Definition**

- 11.1.1 "Original Monthly Salary" means the monthly salary of the Employee on the assumption that the employee's terms and conditions of employment had not been varied by this agreement or by any similar agreement.
- 11.1.2 "Reduced Annual Salary" means the original annual salary less the annual voucher value.
- 11.1.3 "Reduced Monthly Salary" means the original monthly salary less the voucher value.
- 11.1.4 "Salary Sacrifice" means the amount of salary being sacrificed in order to purchase Childcare Vouchers.
- 11.1.5 "Terms" means the terms and conditions of employment between the Employee and Employer.
- 11.1.6 "Voucher" means the South Gloucestershire Council Childcare Vouchers.
- 11.1.7 "Direct Payment" means the amount being paid directly to your Childcare Provider.
- 11.1.8 "In addition" means the amount of childcare vouchers being purchased and/or direct payment being made, in addition to receiving the reduced salary.
- 11.1.9 "Variation Term" means the period of time, being not less than one calendar month for which this agreement is to apply, as set out in clause 11.5.

11.2 **Recital**

- 11.2.1 By this agreement, the employee and the employer agree to vary the terms.
- 11.2.2 Before entering into this agreement, on the assumption that no agreement similar to this agreement had been entered into, the employee would have been entitled to receive the Original Monthly Salary.
- 11.2.3 As a consequence of entering into this agreement, the employee will be entitled to receive the Reduced Monthly Salary and in addition Childcare Vouchers, and/or agree that a Direct Payment be made to their Childcare Provider
- 11.2.4 The employee and the employer acknowledge that this Agreement constitutes a notice of variation to the Terms for the Variation Term in accordance with the provisions of section 4 of the Employment Rights Act 1996.

11.3 **Variation**

- 11.3.1 The employee and employer agree to vary their terms for the variation term as follows:
- 11.3.2 The employee will cease to be entitled to the original monthly salary.
- 11.3.3 The employee will be entitled to receive the reduced monthly salary and in addition, childcare vouchers, with the face value to the voucher value and/or agree that a direct payment be made to their Childcare Provider.

11.4 **Voucher Term**

11.4.1 For the purposes of this Agreement, the voucher value/direct payment (expressed in pounds sterling) to be received under the terms (as varied by this agreement) shall be as stated on the front sheet of this form.

11.4.2 Any amendments to the voucher value/direct payment will be made by the completion of a new Variation to Terms & Conditions of Employment Contract Form.

11.5 **Variation Term**

11.5.1 The variation term for this variation of the terms shall commence on the first day as notified on this form, and shall continue until expressly notified to the contrary or the employee leaves the specified post, whichever is the sooner.

11.5.2 In the event of a change of post, the employee will need to complete a new contract if they wish to remain in the scheme.

11.6 **Responsibility**

11.6.1 The employee confirms that he or she:

11.6.2 Is the parent or other legal guardian of the child or children in respect of whom the Vouchers will be used to provide childcare facilities.

11.6.3 Is responsible for selecting the individual or institution that will provide such childcare facilities.

11.6.4 South Gloucestershire Council has no liability (either expressed or implied) for the acts of omissions of such child carer, unless South Gloucestershire Council has failed to check that the child carer is registered under the Children's Act of 1989.

12. This agreement to vary terms & conditions of employment is made between the employee detailed on the front sheet and South Gloucestershire Council.

I have read and agree to the variation of my terms and conditions of employment as detailed on this form.

Signed.....

Date.....