

"It became very scary to stay; there was constant shelling around, it seemed like it would not stop."

Daria, 33, sits with her daughters Polina, 12, and Milana, 7, in the house she recently moved to with her children and husband after fleeing the war in the Donetsk region of Ukraine.

Daria's is one of the 5,150 families in Donetsk that UNICEF supported through its [2024/25 winterisation programme](#).

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PAYROLL GIVING

A guide for employers

unicef 
for every child

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WHAT IS PAYROLL GIVING?

Payroll Giving is an easy and tax-efficient way for your organisation to support UNICEF’s work.

Payroll giving allows your employees (that are UK taxpayers) to give a monthly donation to UNICEF from their salary before tax is deducted, with HMRC passing on the tax relief to UNICEF.

Encouraging your employees to give through payroll is a great way to support UNICEF’s transformative work for children around the world and in the UK.



How does it work?

Once your organisation has set up a Payroll Giving scheme, your employees will be able to sign up and start donating.

Each payday, their donation will be taken out of their gross salary by your payroll department. The donation will be taken after National Insurance is deducted but before tax. This means that their donation will cost them up to 45% less through the tax break.

Donations are then sent from your organisation to a Payroll Giving Agency (PGA) who will handle the transfer of the funds to UNICEF or any other charities your employees want to support.

Employee's donation Per month	Cost to the employee		
	Basic rate tax payer (20%)	Higher rate tax payer (40%)	Additional rate tax payer (45%)
£10	£8	£6	£5.50
£25	£20	£15	£13.75
£50	£40	£30	£27.50

WHAT ARE THE BENEFITS?

FOR THE EMPLOYEE...

Making a difference

Staff can feel proud of their pay cheque, as every payday they are helping others.

Effortless giving

No bank transfers involved, making this an easy and secure way to regularly support their favourite charities.

Open for all

It's inclusive- anyone can get involved and your employees can choose to give as much or as little as they like.



FOR THE EMPLOYER...

Boost team morale

As an employer, having Payroll Giving in place shows that your organisation cares about giving back, which can help to boost staff morale and attract new talent.

Flexible giving

Your members of staff will be able to amend their donations whenever they want, simply by contacting the internal payroll team.

National Recognition

The Quality Mark Scheme and National Payroll Giving Excellence Awards recognise your business's commitment to giving back through Payroll Giving.

FOR CHILDREN...

Regular income

To enable UNICEF to better plan ahead and focus on charitable objectives, reaching children wherever and whenever the need is greatest.

Increased impact

Unlike Gift Aid, which increases donations by 25%, charities can benefit from the generosity of supporters in the higher tax brackets, increasing donations by up to 45%.

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As part of UNICEF **Rights Respecting Schools** work in the UK, pupils in Edinburgh learn about their rights.

HOW TO GET STARTED

1

Getting everyone involved

Explain the benefits to teams such as senior management, human resources and payroll.

It will be a simple process if everyone is feeling enthusiastic.

2

Sign up with a payroll giving agency (PGA)

If you haven't already, you'll need to sign a contract with a PGA. PGAs are the facilitators of Payroll Giving and distribute your employees' donations to their chosen charities.

They are Payroll Giving experts and can guide you through the set-up process.



3

Promote your scheme to staff

Get your staff excited about the scheme (ideas on how to do that can be found on page 6) and signed up to support UNICEF via our website.

Payroll Giving Agencies (PGAs)

PGAs contract directly with companies to manage their schemes: from employee sign-up to payment to the charity.

Employers must be registered with an HMRC-approved PGA to run a payroll giving scheme.

There are a number of PGAs which can be found on the [HMRC website](#).

4

Employee sign-up

Your staff can sign-up by contacting their HR team and following the simple instructions.



5

Donations begin

Now that you've got a Payroll Giving scheme and your employees are signed up, your payroll team can start making the deductions each payday.

HOW TO PROMOTE THE SCHEME?

GET EVERYONE FAMILIAR WITH PAYROLL GIVING

This could include:

Internal communications (for example, through emails, posters or an intranet feature) dedicated to Payroll Giving.

Introduce the idea of Payroll Giving in team meetings, providing information on the benefits, possible impact and how employees can sign up.

LEAD BY EXAMPLE

Get as many members of senior management to sign up to your Payroll Giving scheme as you can.

Ask them to share a comment on why they choose to donate via payroll.

It's a great way to show staff that your organisation is committed to making a positive impact through charitable giving.

MATCHED GIVING

Matched giving is a powerful way to encourage your employees to sign up to Payroll Giving.

Your company has the option to boost employees' donations. This can be a set amount per employee or like-for-like. E.g., 'for every £1 donated to UNICEF via payroll giving, the company will donate an additional £1, up to the value of £xxx (your company's cap).

You can also choose to donate a one-off amount when employees sign up. This additional gift is then added to your employee's donation. Giving them an extra incentive to start Payroll Giving and make their charity donations go further.

CONSIDER REWARDING STAFF MEMBERS WHO SIGN UP

Recognising your staff's generosity will go a long way in ensuring they feel appreciated.

You can do this by:

- Creating a prize draw for something like a voucher or an additional day of annual leave.
- Rewarding all staff who sign up with something smaller, such as sweets, badges or finishing work early that day.
- Encouraging some healthy competition (particularly if you are promoting the scheme in multiple branches).
- A thank you from the CEO to those who have joined the scheme.

MAKE A DAY OF IT

Promoting Payroll Giving on a specific day makes it fun and engaging.

This can be done in whichever way you choose. Some ideas include:

- Gathering staff together for a short presentation or having 'spotlight' session at an existing team meeting.
- Having a table or stand in the canteen/ staffroom to talk to staff whilst on their break.

However you choose to promote Payroll Giving, make sure you give staff members plenty of notice so that they can start thinking about charities they might like to support.

THE IMPACT OF YOUR PAYROLL GIVING DONATIONS

£10

A donation of £10 could provide six [Accessible Digital Textbooks](#) to children with disabilities in order to support their learning.



Nine-year-old Justin uses an accessible digital textbook during a maths class in Nicaragua.

£25

A donation of £25 could provide 100 packs of high-energy biscuits to prevent nutritional deficiencies in young children.



11-month-old Shahd holds a packet of therapeutic food, designed to help her recover from malnutrition, in Rural Damascus, Syria.

£50

A donation of £50 could help protect 320 children from polio by providing [access to vaccines](#).



Four-year-old Esther has her finger marked after being vaccinated against polio in South Kivu province, Democratic Republic of the Congo.

HOW WE CAN SUPPORT YOU

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Payroll Giving is a great way for you and your employees to make a big impact on the people we stand with and support, no matter which charity (or charities) you choose.

However, if helping to ensure that every child can realise their rights is the choice for you, then UNICEF can support through promotion, planning and set-up and beyond.

We can provide you with:

- Promotional material and content to raise support and excitement to join the largest children's organisation in the world.
- Recommendations and advice on working with the right PGAs to make setting up your Payroll Giving scheme a breeze.
- Updates on the impact your donations are making.



Khin reads a story book to her five-year-old son Dawshar at a learning hub in eastern Shan State, Myanmar.

FREQUENTLY ASKED QUESTIONS

WHAT IS MATCHED GIVING?

Matched giving is a powerful way to encourage your employees to sign up to Payroll Giving.

Your company has the option to boost employees' donations- this can be like for like, or you might prefer to donate a set amount per employee.

You can also choose to donate a one-off amount when employees sign up. This additional gift is then added to your employees' donations.

Giving them an extra incentive to start Payroll Giving and make their charitable donations go further.

WHAT WILL MY PAYROLL DEPARTMENT TAKE?

Your payroll team will play an integral part in the scheme, with minimal effort. All modern payroll systems can easily implement Payroll Giving, usually through a simple 'tick box' option.

Once your employees have signed up, your payroll department will deduct the donations each payday (weekly or monthly).

The total sum of donations from all employees will then be sent to your PGA. They will be on hand throughout the process to help answer any questions your payroll department may have.

HOW FLEXIBLE IS PAYROLL GIVING FOR MY EMPLOYEES?

The scheme is as flexible as your employees want it to be.

They can increase, decrease, start or stop their donations at any time. Another benefit is that donations can be made to one or more charities – all they need to do is specify which charities they would like their donations to go to.

WHY DO WE NEED TO SIGN A PGA CONTRACT?

A contractual agreement will secure your working relationship with a PGA and provides HMRC with the necessary audit trail for pre-tax payroll deductions. The contract authorises the employer to commence deductions.

HOW DO I CHOOSE A PGA?

There are several HMRC-registered PGAs to choose from. The list of HMRC approved Payroll Giving Agencies can be found [here](#).

Once you have chosen a PGA, download a copy of their registration agreement from their website, or call them and they will send one to you. All you have to do is complete and return it.

HOW ARE FUNDS TRANSFERRED VIA PGAS

All funds are sent to your PGA by your payroll department, and then transferred to your chosen charity or charities.

The donation deductions will then appear on employees' payslips. Your PGA will also provide reports, so you can keep track of total employee donations.

HOW MUCH DO PGAS CHARGE?

Most PGAs take a small administration fee (typically between 0-4%) which is deducted from the employee's donation before being sent to the charity/ charities.

A growing number of companies are choosing to cover the admin charge on behalf of their employees, to further boost employee sign-ups.

WHAT'S THE DIFFERENCE BETWEEN PAYROLL GIVING AND GIFT AID?

Both Payroll Giving and Gift Aid are tax incentives*. However, Gift Aid is capped at 25%, and the charity must claim the donor's tax back from HMRC.

With Payroll Giving, the tax saving for higher rate taxpayers is greater than Gift Aid and is more efficient. Payroll Giving reduces admin time, as charities receive donations already including the tax relief.

*For clarity, you can't claim gift aid on payroll giving.

MORE INFORMATION AND CONTACT DETAILS

General Information

UNICEF provides more information about Payroll Giving on our [website](#).

Payroll Giving Agencies

The list of HMRC approved Payroll Giving Agencies can be found [here](#).



At Liverpool City Council's Parliament Day, children from schools across the city came to engage with local councillors on the ideas they had for a child friendly city. UNICEF's [Child Friendly Cities and Communities](#) work is a programme that works with councils to put children's rights into practice.

Thank You.

To set up an introduction or to discuss how Payroll Giving could work for your organisation, please email:

Corporatepayrollgiving@unicef.org.uk

unicef  | for every child