

## Appendix A



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# **LONDON BOROUGH OF WALTHAM FOREST**

## **PAY POLICY STATEMENT 2026/2027**

If you have any queries regarding this policy, please contact:

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Your query will be forwarded onto the appropriate person / department.

### **APPENDICES**

- Appendix 1: Non-Chief Officer Posts, Grades and Spinal Point {as at 01.04.25}**
- Appendix 2: London Borough of Waltham Forest Education Pay scales  
{Soulbury, NEOST, Lecturers: excluding schools as at 01.09.25}**
- Appendix 3: Chief Officer Grades and Spinal Point {as at 01.04.25}**
- Appendix 4: Senior Staff Pay at London Borough of Waltham Forest**

# **LONDON BOROUGH OF WALTHAM FOREST**

## **PAY POLICY STATEMENT 2026 / 2027**

### **1.0 Introduction**

This Pay Policy statement applies to those directly employed by Waltham Forest Council. It sets out the Council's position in relation to the pay of its employees and that of its senior managers in compliance with both the Localism Act 2011 and the Local Government Transparency Code 2015.

Please note that this Pay Policy Statement does not cover those employed directly by the Borough schools.

### **2.0 Corporate factors when determining remuneration**

The Council takes a number of factors into consideration when determining the level and process of remuneration for employees and its Chief Officers. These factors are:

- The Council's financial position.
- The Government's stated policy on public sector pay and any central government implications that impact on the financial settlements for local government.
- The level of pay awards agreed by the National Joint Council of Local Government Service and other relevant national negotiating bodies
- The level of inflation.
- The Council's analysis of trends in recruitment and retention of employees including comparison with our neighbouring boroughs and partners.
- The Council's workforce requirements and plans.
- Any other relevant factors.

### **2.1 Other elements of the Pay Package {including deduction arrangements}**

All employees are paid via the Council's payroll system and will be subject to the appropriate Income Tax and National Insurance deductions, at source, in line with their personal taxable position.

Progression will normally be one increment (pay spine column point) on the 1st of April each year until the top of the grade is reached for those on the main pay scales. This is subject to satisfactory service and any Council decision made as part of its annual budget setting process to the contrary, salaries will rise by annual increments up to the maximum of the scale for the grade.

The Council may in any year decide on financial grounds not to pay an increase of increment payments for all employees for posts graded at Scale 5 and above, in the following financial year.

The increment increase is to be applied from April 2026.

The Council's increment increase process is considered and as approved applied with effect from every April.

The Council will facilitate the provision of benefits for its employees by third party providers and support the use of schemes approved by the government which provide discounts or savings to employees (for example, salary sacrifice or corporate discount schemes).

## **2.2 Retention Bonus schemes**

The Council operates a Retention Bonus scheme for certain identified roles, specifically in Children's and Adults Social Care, Educational Psychology and Housing Options and Assessment Officers sections as part of their employment package so that their specialist skill set can be retained within the Council.

## **2.3 Market Supplement scheme**

The Council does operate a Market Supplement scheme for occupations that are deemed to be 'difficult to appoint to' roles. A robust business case for these roles, along with benchmarking data supporting the request, must be agreed by the relevant Strategic Director and then submitted to the Corporate Director of Culture, and Workforce Development and Strategic Director of Resources for final consideration, and as appropriate authorisation.

## **3.0 Non-Chief Officer arrangements**

The following section outlines the arrangements for non-Chief Officers within the Council:

### **3.1 Recruitment**

All Council roles are advertised, and applications are submitted via the Oracle system onto Jobs Go Public in the first instance and then onto any other platforms as and when necessary. The Council has an anonymised recruitment application process for all Council roles to assist with improving diversity. The Council has also introduced a Workforce Positive Actions Policy and inclusive recruitment to ensure inclusivity in our recruitment processes and practices. As necessary, the Council will consider and undertake other appropriate measures to ensure a diverse recruitment programme.

As part of the Gender Pay reporting requirement, the Council offers an 'internal first' recruitment process to all posts at the grade of SO2 and below. The aim of this initiative is to encourage, enhance and develop the progression opportunities for employees within the grades below SO2.

The Council is currently operating a Recruitment and Restructure Panel which considers and approves as appropriate, the recruitment to all proposed available roles within the Council. Robust reviews are undertaken to ensure that where appropriate all redeployee and internal recruitment processes are exhausted before external recruitment is implemented.

### **3.2 Pay Grading and Progression**

The Council is subject to the National Agreement on Pay and Conditions of service of the National Joint Council for Local Government Services, (commonly known as the 'Green Book') with some stated exceptions.

The Council uses Pay Scales commencing at Scale 1, Spinal Point 2, set at £28,221.00 per annum and terminate at Grade PO12, Spinal Point, 65, set at £85,677.00 per annum. The values of these Spinal Points may be increased by pay awards as notified by the National Joint Council for Local Government Services.

The Council's lowest paid employees {Spinal point 2} are paid at £28,221.00 per annum. However, as the Council applies the London Living Wage of £14.80 per hour {£27,780.19 per annum} all employees must earn above this threshold. As applicable, a supplement is applied for eligible employees earning below this

threshold. Any increase applied to the London Living Wage is implemented upon announcement.

Please refer to **Appendix 1: Non-Chief Officer posts, grade and Spinal Points** for further information on the pay scales for non-Chief Officers.

Please note that the Council also retains a number of employees under the terms and conditions applicable under the Schools Teachers Pay and conditions of employment. Any increment increases, if appropriate, are applied with effect from September of each year based on their performance.

Please refer to **Appendix 2: London Borough of Waltham Forest Education Pay scales {Soulbury, NEOST, Lecturers: excluding schools}** for further information on the pay scales.

### **3.3 Remuneration upon recruitment and Job Evaluation**

All newly appointed Non-Chief Officer employees will usually be placed on the bottom point of the grade, unless there is a business case for starting an employee at a higher point on their grade, for example, to match an existing salary or offer from another employer.

#### **3.3.1 Non-Chief Officer roles up to and including PO7**

These roles are evaluated, using the Greater London Provincial Council (GLPC) Job Evaluation Scheme, which is recognised by employers and trades unions. This scheme allows for robust measurement against set criteria resulting in a fair and objective evaluation.

#### **3.3.2 Non-Chief Officer roles from PO8 to PO12**

These roles are evaluated under the HAY Scheme. This ensures that the relative 'weight' of these roles can be objectively measured using consistent and robust criteria.

#### **3.3.3 Employees on the Schools Teachers Pay and Conditions of Employment:**

These roles are not evaluated using a Job Evaluation scheme. However, roles are defined using the nationally recognised pay scales {Soulbury, National Employers organisation for schoolteachers, {NEOST} and Lecturer pay scales}. It is a statutory requirement that all increment applied within these roles are subject to meeting the necessary performance related requirements.

#### **3.3.4 Remuneration and Pay Progression principles linked to performance**

There will be no performance linked pay progression for 2026/2027. Increment increases are applied in line with the Council Increment Policy, with increments being paid to eligible employees automatically in April 2026.

#### **3.3.5 Apprenticeship pay rates**

Salary rates are reviewed and updated regularly in line with London Living Wage. Where the role is a 'pure' apprenticeship role the following rates apply:

Apprenticeship description	Annual salary	Weekly pay	Hourly pay
Specialist apprenticeship	As advised	As advised	As advised
Level 2 Apprenticeship	£27,780.19	£532.80	£14.80
Level 3 Apprenticeship	£27,780.19	£532.80	£14.80
Level 4 Apprenticeship	£27,780.19	£532.80	£14.80
Level 5 (trainee) Apprenticeship	£27,780.19	£532.80	£14.80
Level 6 (degree) Apprenticeship	£32,535.00	£624.00	£17.34

#### 4.0 Chief Officers arrangements

The following sections incorporate details on the arrangements and requirements of Chief Officers at the London Borough of Waltham Forest.

#### 4.1 Remuneration Strategy and Principles

The principles of the Chief Officer Remuneration Strategy are as follows:

- Fair, equitable and transparent arrangements to support excellent service delivery to our residents in accordance with the Council's values and priorities.
- A reward package that represents value for money for the Council while being competitive within the relevant market for the employee.

The Council will be open and transparent about its remuneration strategy and publish statements on Chief Officer remuneration.

#### 4.2 Recruitment of Chief Officers

These roles are advertised appropriately including advertising via external job boards and where necessary by utilising specialist search firms, for example, through the Local Government Recruitment Partnership. The Council has introduced an anonymised recruitment application process for Chief Officer roles to assist with improving diversity at the top level of the organisation. The Council has also introduced a Workforce Positive Actions Policy and inclusive recruitment to ensure inclusivity in our recruitment processes and practices. As necessary, the Council will consider and undertake other appropriate measures to ensure a diverse recruitment programme to senior posts.

Chief Officer Recruitment: Appointments are made through the Council's staffing committee for roles determined by the Council's Constitution Employment Procedure Rules as requiring it. This is undertaken with support from representatives from Human Resources. For temporary appointments, the responsibility to recruit will be made by the Head of Paid Services rather than the staffing committee.

Employees appointed to these roles are made within the approved salary range.

Appointment of the Chief Executive is subject to the approval of Full Council.

#### **4.3 Remuneration upon recruitment and evaluation**

All new Chief Officers will usually be placed on the bottom point of the grade, unless there is a business case for starting an employee at a higher point on their grade, for example, to match an existing salary or offer from another employer.

Chief Officer grades are paid at the Assistant Director grade and above and are evaluated under the HAY Scheme. This ensures that the relative 'weight' of these roles can be objectively measured using consistent and robust criteria.

#### **4.4 Remuneration and Pay Progression principles**

Please refer to Appendix 3: Chief Officer Grades and Spinal Points for further information regarding the Chief Officers annual salaries.

Increment increases are applied in line with the Council Increment Policy, with increments being paid to eligible employees automatically in April 2026.

#### **4.5 Terminating the employment of Chief Officer Posts**

The Council will make contractual payments to any Chief Officers whose employment is terminated by the Council during the year in line with statutory requirements.

#### **4.6 Payment to Chief Officers undertaking Electoral Duties**

The Returning Officer is an officer of the Council appointed under the Representation of the People Act 1983 to undertake obligations in respect of local, national and European elections and referenda. Whilst appointed to this position, the role of the Returning Officer is one which involves and incurs personal responsibility and accountability and is statutorily separate from their duties as an employee of the Council. As Returning Officer, they are paid a separate allowance for each election for which they are responsible. Remuneration for this role is either based on the fees determined by the relevant Statutory Order or in accordance with the scale of fees that has been approved by the Council.

Other employees are also appointed to conduct specific electoral duties, and they also receive election-related fees for duties they may be appointed to undertake in the support of the Returning Officer.

#### **4.7 Senior Leadership Team**

In line with the Local Government Transparency Code 2015 recommendations, the Council has produced Appendix 4: Senior Pay at London Borough of Waltham Forest which includes the names of those employees with salaries over £150,000 per annum.

#### **5.0 Pay Comparison information**

The relationship between pay at the lowest and highest levels is controlled by Job Evaluation processes, rather than by this policy.

However, it should be noted that the Council's current ratio in this respect is 1:8.24 the highest earner being on £232,352 per annum {Chief Executive} earns 8.24 times more than the Council's lowest earner on £28,221 per annum. The ratio in respect of the Council's highest earner {Chief Executive} £232,352 and the median salary of all staff £37,610 is 1:6.18

*Data provided based on the Local Government Transparency Code 2015, {base salary, variable pay, bonuses, allowances, and cash value of any benefits in kind} and the median earnings figure of the whole Council.*

### **5.1 Gender Pay Gap reporting regulations**

Employers are required to reveal the difference between employees' median and mean pay, as part of the Equality Act 2010 (Gender Pay Gap Information) Regulations 2017. Consideration will be given to ensure that the Council is compliant to these requirements and publishes the necessary data for 29 March 2025. The Council's Gender and Ethnicity Pay Gap & Report can be found [here](#).

The Council has a Gender Pay Gap action plan which sets out the actions it will take to help address the Pay Gap and to improve the working lives of women in its workforce.

### **5.2 Ethnicity Pay Gap Reporting**

This is not currently a statutory requirement however the Council is keen to explore the Ethnicity Pay Gap within its workforce and work with key stakeholder groups including the Racial Equality Network {REN} to improve the Ethnicity Pay gap. The Council's Gender and Ethnicity Pay Gap & Report can be found [here](#).

### **6.0 Trade Union Facility Time**

The Council recognises the following Trade Unions for negotiation, consultation, and representation purposes:

#### **UNISON**

20 representatives,

1 of these representatives undertakes more than 50% of their duties working as a union representative, this comprises of:

- Full time UNISON Branch Secretary

#### **UNITE**

2 representatives.

These representatives do not undertake more than 50% of their duties working as a union representative.

#### **GMB**

1 representative,

This representative does not undertake more than 50% of their duties working as a union representative.

#### **Shared amongst the Trade unions**

Joint Trade Union Health and Safety Coordinator {18.0 hours per week}

The Council spent £81,744 per annum on Trade Union representatives. This is calculated on the basis for those representatives working 50% or more of their time on trade union duties. This equates to 0.064% of the Council's total pay bill as of 1 April 2024.

## **7.0 Pension scheme, Employer contribution rates and Termination Payments**

### **7.1 Pension scheme and employer contribution rates**

Pension provision is an important part of the remuneration package. All employees are automatically enrolled into the scheme upon commencement of employment. The Local Government Pension Scheme for the London Borough of Waltham Forest is administered by an external administrator, Pension Shared Service for Camden, Merton, Richmond, Waltham Forest and Wandsworth, their details are available [here](#)

The scheme is a statutory scheme with contributions from both employees and from the Council, as employers. The employee contribution levels vary according to the level of the employee's salary and are set by statute.

The scheme operates under the auto-enrol legislation, and this will apply to all employees of the Council that meet this criterion.

All employees within the pension scheme meeting the set criteria, are given the opportunity to apply for 'flexible retirement', which would enable them to continue to be employed by the authority, whilst also being in receipt of a Local Government pension. All such requests are considered in accordance with the adopted policy and Council's discretions on this matter.

It is a statutory requirement for the triennial valuation of the Employer Pension contribution rates to be set every three years. Therefore, the agreed London Borough of Waltham Forest Council {excluding LEA schools}, Employer Pension contributions are as follows:

2026/2027 - 14.3% future service rate and £6.8m deficit amount

2027/2028 - 14.3% future service rate and £7.1m deficit amount

2028/2029 - 14.3% future service rate and £7.3m deficit amount

Please refer to the Council Statement of Accounts for any additional details.

## **7.2 Termination arrangements**

### **7.2.1 Ceasing to be employed by the Council,**

Employees will only receive compensation:

- (i) In circumstances that are relevant (for example. Redundancy), and
- (ii) That is in accordance with our published Policy Statement on how we exercise the various employer discretions provided by the Local Government Pension Scheme (LGPS), and/or
- (iii) That complies with the specific terms of any Settlement Agreement

### **7.2.2 Re-employment**

Any employee whose contract of employment is terminated under redundancy will not be re-employed or re-engaged with the Council in any capacity (employee, agency worker, casual worker, interim or consultant etc) during the period of 1 year immediately following their termination date. In exceptional circumstances and only for service delivery requirements, an ex-employee in this category may need to be re-engaged by the Council. There will be a clear and transparent process with the final decision being made by the Chief Executive.



## **8.0 Tax implications**

The Council is responsible for determining whether 'off payroll' workers are in scope for IR35 purposes. The HMRC regulations require 'deemed employees' to pay tax and national insurance contributions {NIC} as if they were in fact employees.

The requirement effectively applies that PAYE and NIC's pass from the PSC to the public sector engager or agency through which contractors source their work. The public body decides if it is engaging someone who is legitimately self-employed or if the PSC is simply a means for the contractor concerned to receive payments without the deduction of PAYE or NICs. If the Council decides the latter case applies, it, or the agency through which the contractor PSC is supplied, will need to withhold PAYE and NICs.

It is important to note that the Council operates via a Framework with Matrix SCM for the supply of agency workers which means that any liability for tax and National insurance contributions will be the liability of the supplier and not the Council or Matrix. The Council has introduced robust measures to ensure compliance.

## **9.0 Workforce and Culture Transformation**

Building on the previous work of the People Strategy, the transformation programme encompasses a range of initiatives that improve the working experience of employees, including a focus on inclusion and wellbeing. This work develops the Council's culture, values and engender a sense of belonging and trust to achieve the strategic aims of the organisation.

## **10.0 Conclusion of Pay Transparency**

The Council wishes to be transparent in its application of this Pay Policy Statement. In order to do so, it will publish the position of the following as at 05 December 2025:

- The salary grades and ranges including those for senior managers
- Job titles, actual salaries for all Chief Officers, and names for chief officers with salaries over £150,000 per annum
- Job titles and grades of all posts with salaries £100,000 and above.