Multi Academy Trust

Learning together to be the best we can be

Cycle to Work Scheme - Salary Sacrifice

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1. Introduction

1.1 Nexus Multi Academy Trust ("the Trust") is committed to promoting the health, wellbeing and environmental awareness of its employees. One of the ways we support this commitment is through the Cycle to Work Scheme, which encourages active travel to and from work and enables employees to make tax and NI savings on the hire of a bicycle and associated safety equipment

2. Overview

2.1. The Cycle to Work Scheme offers employees a cost-effective way to access a bicycle or bicycle equipment for the primary purpose of commuting. It operates as a national employee benefit scheme in which staff hire a bicycle through a salary sacrifice arrangement, meaning the cost is deducted from gross earnings over a set period.

2.2. The minimum order value under the scheme is £120 (including VAT) and the maximum is £3,000 (including VAT). These limits may be adjusted periodically in line with scheme provider arrangements, HMRC requirements or Trust budget considerations.

2.3. Participation in the scheme requires employees to agree to a temporary variation of their terms and conditions of employment, as salary sacrifice reduces gross pay for the duration of the agreement.

2.4. Repayment terms are over a maximum of 12 months.

2.5. The scheme is available to all eligible Trust employees and allows the hire of bicycles and cycle safety equipment on a tax-efficient basis. Employees must ensure they fully understand the terms of the scheme and the implications of early termination before signing the Salary Sacrifice Agreement and Hire Agreement.

2.6. Applications will be assessed by the Trust, taking into account financial and operational considerations. The Trust reserves the right to refuse or defer an application if any potential risks are identified.

2.7. Employees are responsible for ensuring that the bicycle and any equipment are well maintained and securely stored. The Trust strongly recommends that

staff obtain insurance to cover theft and accidental damage. In the event of theft, salary sacrifice deductions must continue, and employees may be asked to provide a police crime reference number.

3. Scope

3.1. The scheme is open to all Trust employees with a contract of employment lasting 12 months or more from the date of application. Employees currently on family-related or sickness leave may apply, provided they meet the eligibility criteria.

3.2. Participation in the scheme offers the following benefits:

- Improved physical health
- Enhanced mental wellbeing through regular physical activity
- Reduced environmental impact through a carbon-neutral commute
- Lower daily travel cost

4. Eligibility

4.1. Salary sacrifice may impact pensionable pay, statutory payments (e.g., SMP, SSP), student loan repayments and other pay-related benefits. Employees are strongly encouraged to consider these implications before applying. To participate in the scheme, employees must meet all of the following conditions:

4.1.1. Their gross pay must remain at or above the National Minimum Wage once salary sacrifice deductions have been applied;

4.1.2. Their contract of employment must be at least as long as the salary sacrifice period.;

4.1.3. They must not be subject to formal disciplinary or capability procedures, including any live formal sanctions, at the time of application

4.1.4. Employees must be UK taxpayers paid via the Trust's PAYE payroll system

4.1.5. The bicycle **MUST** be used mainly for commuting between home and your workplace and/or journeys between work sites (if applicable).

4.2. If you are absent from work during the Hire Period (for example where you take maternity/paternity leave, sickness or unpaid leave), the salary reduction will continue to be applied during the period of absence, if the employee is still

receiving their normal salary alongside statutory payments (or the employer makes a top-up payment) and the employee remains above the national living wage after the sacrifice, the scheme can be applied. As such the deductions also cannot be taken when in receipt of statutory maternity pay, paternity, adoption, shared parental and sick pay only.

4.3. On your return to work when you on no longer in receipt of statutory pay only, payments will recommence to cover the period of unpaid leave and extend the Salary Sacrifice Agreement accordingly.

5. Purchasing process

5.1. Employees should select their chosen bicycle and/or equipment from an approved scheme retailer and obtain a price. They must then complete the Cycle to Work application form by clicking on the following link: **https://greencommuteinitiative.uk/quote/?code=NMATGCI**

5.2. A quotation should be submitted to the scheme provider using employer code **NMATGCI**. The request will be forwarded to Payroll for eligibility and compliance checks before authorisation.

5.3. Once approved, the scheme provider will issue the employee via eSign with the Salary Sacrifice Agreement and Hire Agreement for electronic signature.

5.4. After both documents have been signed, the scheme provider will pay the retailer and issue the employee with a collection voucher.

5.5. Salary sacrifice deductions will begin on the next available payroll date and continue for up to 12 months until the full amount has been repaid.

5.6. If an employee leaves the Trust before salary sacrifice repayments have been completed, any outstanding balance will be deducted from their final salary. If the final salary is insufficient to cover the remaining amount, the employee must agree an alternative repayment plan before leaving. Employees should contact payroll@nexusmat.org