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Christmas Staff Bonuses



With yet another holiday season fast approaching you may be considering giving your employees a bonus for the hard work they have put in over the year. Whilst there is nothing wrong with giving your employees a cash bonus in their pay it is not the most efficient way of doing things and, for employees on universal credit they could actually be worse off.

Instead, you may want to consider giving your employees a non cash voucher. A voucher of £50 is classed as a trivial benefit and therefore, providing it is not performance related, can be given tax free. You can do this numerous times over the course of the financial year so long as it is not pre-scheduled and given at random times. For Christmas, there is nothing wrong with giving your employee 2 vouchers as long as these are given at separate occasions and are no more than £50 a go.

Just call or email Joe Bostock if you need further advice

Tel: 01803 698 928 / Email: joe@mnpay.co.uk

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ANOTHER CHANGE TO NATIONAL INSURANCE

In a surprising and unprecedented move, the government has announced a reduction in national insurance rates, bringing them down to 10%. This change takes effect from 6 January 2024. The average earner is likely to save £450 per year as a result of this reduction. The change will automatically be applied to employees pay from 6 January 2024 onwards.

TAX FREE CHILDCARE

Employees who work at least 16 hours per week can setup a tax-free childcare account with the government where for every £8 contributed HMRC will contribute £2 in tax relief. This can be used towards childminders, nurseries, nannies and also after school clubs and play schemes. For more information please visit :

<https://www.gov.uk/apply-for-tax-free-childcare>.



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HOLIDAY PAY CHANGE - AGAIN!

A draft regulation has been proposed to adjust the way holiday pay is calculated for Irregular hours and Part-year workers. Currently, for both irregular and part year workers we have to run a 52-week average to ascertain an employees 'average weekly pay'. This has caused massive headaches for employers and payroll professionals as potentially; you have to look back across 104 weeks to get a 52 week average.

From April 2024 the proposed changes are as follows:-

- Irregular hours and part years workers will now accrue holiday based on 12.07% of their physical pay in the holiday year
- For part year workers holiday pay can be 'rolled up'. This means that employees will be paid for their holiday as they work as long as they have the time off at a later date in the holiday year. Employees will not be paid for this time off though as they will already have received their holiday pay as part of their normal pay.
- For Irregular hours and Part-year workers who are on sick or statutory leave 12.07% will be applied to their pay but periods with no pay will be included when calculating an average week

These proposed changes are to take effect from holiday years starting on 1 April 2024 or later. If your holiday year starts before April 2024 then these proposed changes will not take effect until 2025.

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NATIONAL LIVING WAGE

The Government have announced that it has accepted the Low Pay Commission's recommendations on minimum wage rates to apply from 1 April 2024.

This is the largest ever increase to the minimum wage in cash terms. The National Living Wage will apply to all workers aged 21 and over for the first time (previously applying only to those aged 23 and over).

The annual increases to the minimum wage and national living wage with effect from 1 April 2024 are as follows:

- 21 and over – £11.44 (increase of £1.02)
- 18-20 – £8.60 (increase of £1.11)
- 16-17 and apprentices – £6.40 (increase of £1.12)

The accommodation offset will be £9.99 per day (increase of 89p).

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! IMPORTANT INFORMATION TO REMEMBER !

Employee details

As you will be aware, under the payroll Real Time Information (RTI) rules we must report accurate details for every employee, on every payroll run, when we submit the data to HMRC. We would therefore remind you that **it is essential that you let us know if any of the following details change for any of your employees:-**

• Name	• Title	• Address
• Normal hours worked	• Marital status	• Gender

If we are not told of any changes we will assume the data we hold is correct. Please note that there are potential penalties for filing incorrect data.

Pay date

A very important rule under RTI is that we run the payroll 'on or before' the day the employees are actually paid. **We therefore assume that your employees are not paid before the pay day you tell us**, and are not paid more frequently than you tell us (e.g. actually paid weekly but only run payroll monthly, paid middle of week but run payroll at end of week etc.). We are not responsible if you receive penalties for incorrect RTI submissions due to filing incorrect pay dates.

National Minimum Wage (NMW) and National Living Wage (NLW)

We will monitor hourly paid employees for NMW and NLW where we can, for salaried employees this is harder. **Please remember to ensure all your pay rates adhere to the NMW/ NLW regulations**, please call us for assistance if you need any help at all with regards to this.

Company Cars

Please be aware that if any of your employees are in receipt of a company car we need to be made aware of this immediately so that the employee in question is allocated the correct tax code. When notifying us of this we will need the following information:

• Car Registration	• Make and Model	• Engine Capacity
• List Price (Inc standard accessories)	• Fuel Type	• Date First Registered
• Date First Used	• Co2 Emissions	

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WORKERS (PREDICTABLE TERMS AND CONDITIONS) ACT 2023

The Workers (Predictable Terms and Conditions) Act 2023 has received Royal Assent and is expected to come into force in September 2024. It introduces a new statutory right for workers to request a more predictable working pattern.

The qualifying period is likely to be 26 weeks' service although those weeks will not need to be continuous.

The right will apply to the following:

- Workers whose existing working patterns lack certainty in terms of the hours or times they work;
- Workers on fixed-term contracts of 12 months or less (who are able to request a longer fixed-term or the removal of any provisions relating to fixed-term);
- Agency workers (who can make their request either to the agency or the hirer provided they meet certain qualifying conditions).

A maximum of 2 applications can be made in any 12-month period.

The application must specify the change being applied for and the date it should take effect. The requested predictability could relate to hours of work, days of work or period of engagement.

Employers will be required to deal with any requests in a reasonable manner and notify the worker of their decision within one month.

Requests may be refused on any of several specified grounds. There are currently six listed in the Act, including the burden of additional costs or there being insufficient work during the periods the worker has asked to work. The Secretary of State reserves the right to add more grounds.

If a request is granted then employers must offer the new terms within two weeks of granting the request. Employers cannot make detrimental changes to other contractual terms at the same time as making the changes required as a result of the approved request for predictability.

ACAS will be producing a draft Code of Practice for consultation in the Autumn which will provide guidance on how to handle requests.

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THE WORKER PROTECTION ACT 2023

The Worker Protection (Amendment of Equality Act 2010) Act 2023 has received Royal Assent, and will come into force in October 2024.

This is an important piece of new legislation when it comes to sexual harassment litigation.

In short, from next year all employers will be under a statutory duty to take reasonable steps to prevent sexual harassment in the workplace.

If employers fail to take reasonable steps to prevent sexual harassment, then the Equality and Human Right Commission can take enforcement steps, plus any successful tribunal claim will be subject to a compensation uplift of up to 25%.

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PAYROLL WEBSITE



We have created a dedicated website at www.mnpay.co.uk
With our payroll clients in mind, so all your payroll resources
are in one place



Visit our website or contact Joe Bostock who will
be happy to assist you.

Direct Line: 01803 698 928

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Marsland Nash Associates

Marsland Nash and Marsland Nash Payroll have now been in their new office for a year now and we have already seen many of our clients at Vantage Point House in Newton Abbot and look forward to welcoming you all over the coming New Year.

The new office has parking right outside and is situated on the ground floor for ease of access.

**Vantage Point House
Silverhills Road
Decoy Industrial Estate
Newton Abbot
Devon
TQ12 5ND**

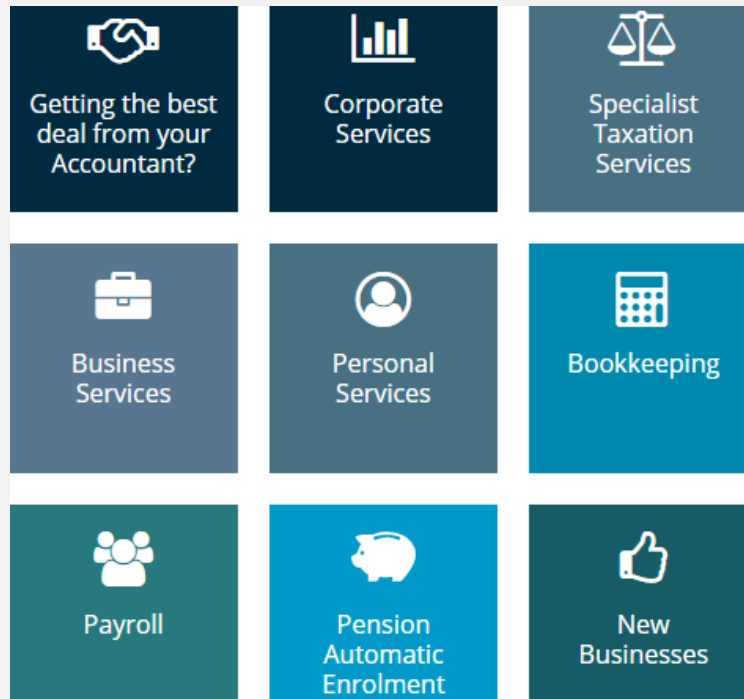
***Tel: 01626 334 989 / 01803 527 599**
Email: enquiries@marslandnash.com
<https://www.marslandnash.com>

*we have 2 main reception numbers based at our Newton



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MARSLAND NASH ASSOCIATES WEBSITE



Remember we have a comprehensive website at <https://www.marslandnash.com> which contains full details of all of our services, as well as:

- ⇒ Latest accounts and tax news
- ⇒ Downloads section which includes all our newsletters
- ⇒ Filing deadlines pages
- ⇒ Current tax rates and information pages

Plus much more!