MARCH 2017

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PAYROLLWORLD SPRING UPDATE

25 MAY 2017

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Taking place in the evening is the announcement of the Reward 100.
See pages 4-5 for more information

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FROM THE EDITOR

The 100 club

You might remember me mentioning that Payroll World is changing. Well, so is our yearly celebration of the leading lights of the sector. Running since 2009, the Payroll Top 50 has been a prestigious annual event held to honour the top professionals who have had a positive impact on the industry in the past year. However, in recognition of the widening roles and remits within the sector, this year the roll of honour is expanding, becoming the **Reward 100**. This will include areas such as: reward, payroll, international payments, HR, employee benefits, workplace pensions, employment law and careers.

The 100 leading professionals in the industry will be announced at a special drinks reception, sponsored by Cintra, on the evening of 25 May at the ILEC Conference Centre, London, directly after the Payroll World Spring Update.

You can find out more about the Reward 100, and how to nominate potential members, on page 4. Enjoy the issue.

JEROME SMAIL

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Payroll is changing

We are proud to announce that our index of leading professionals has now evolved into the Reward 100.

In recognition of the widening roles and remits within the sector, this year the roll of honour is expanding, becoming the Reward 100. This will include areas such as:

- Reward
- Payroll
- International payroll
- HR
- Employee benefits
- Workplace pensions
- Employment law
- Careers

Taking place the evening of Payroll World Spring Update. Visit page 2 for more information.

and so is the Payroll Top 50

Do you know somebody who deserves to be recognised for outstanding work that has benefited the profession or industry as a whole?

To nominate them - or yourself - submit a few words as to why you think they - or you - should being included in the Reward 100 by visiting springupdate.payrollworld.com/reward100

Deadline for nominations: 8 April 2017.

PAYROLLWORLD PW COMPLIANCE ROUNDUP

A BRIEF LOOK AT THE LATEST PAY AND WORKPLACE COMPLIANCE NEWS

1 Government 'turning blind eye' to tribunal fees impact

The government has been criticised after its review into the impact of employment tribunal fees showed there has been a dramatic fall in cases.

The review highlighted "a sharp, significant and sustained drop in the volume of tribunal claims following the introduction of fees", with a 68% fall in the number of cases taken.

It also detailed a sharp decline in challenges over sex discrimination (-71%), race discrimination (-55%) and disability discrimination (-51%).

Commenting on the findings, TUC general secretary Frances O'Grady said: "The government is turning a blind eye to the impact of tribunal fees.

"The evidence is there for all to see. Thousands are being priced out from pursuing cases each month.

"Charging people up to £1,200 to take a claim has been a gift to Britain's worse bosses. And it's allowed discrimination at work to flourish unchallenged.

"Until the government commits to abolishing fees, its commitment to 'improve workers' rights' in post-Brexit Britain looks pretty hollow."

2 Employers risk CCJ hit for ignoring auto-enrolment

The Pensions Regulator (TPR) has warned that employers who ignore their auto-enrolment duties could find themselves slapped with a county court judgment (CCJ).

Data from TPR shows the number of fines associated with implementing workplace pensions has risen in parallel with the high number of employers now reaching their deadline to comply.

The regulator said between October and December 2016, nearly 3,000 fixed penalty notices were issued.

In the same period, 870 escalating penalty notices were issued. TPR said a small number of employers have now been issued with CCJs after failing to pay these fines.

It said this can happen when employers persistently ignore penalty notices sent to them by TPR.

Employers failing to pay within 30 days of receiving a CCJ have the details entered on their credit record, affecting their ability to borrow money in future.

3 Majority of UK employers in the dark about gender pay reporting

Few UK organisations are prepared to handle the requirements of the new gender pay reporting regulations coming into force in April 2017, according to a survey.

The regulations will require all employers with 250 or more employees to measure and report their gender pay gaps for the first time.

The survey by XpertHR found that only 6.2% of employers had any formal mechanisms in place to monitor their gender pay gap before the legislation was announced. And, with the deadline date fast approaching, most admitted they don't know how or when they will publish the results of the exercise.

Although proposals to introduce mandatory reporting were announced in October 2015, over half (53.5%) of organisations had no monitoring in place before this time.

Just over a third claimed to have carried out "informal" monitoring in the past, while a handful (7.1%) did not know whether or not they had done so before the regulations were announced.

4 Record number of employers named and shamed

The Department for Business, Energy and Industrial Strategy (BEIS) has named 359 businesses who underpaid 15,513 workers a total of £994,685.

Employers in the hairdressing, hospitality and retail sectors were the most prolific offenders.

As well as recovering arrears for some of the UK's lowest paid workers, HMRC issued penalties worth around £800,000.

One of the highest-profile offenders was Debenhams Retail plc, which failed to pay £134,894.83 to 11,858 workers.

For the first time, the naming list includes employers who failed to pay eligible workers at least the new National Living Wage rate, which is currently £7.20 for workers aged 25 and over.

Business minister Margot James said: "Every worker in the UK is entitled to at least the National Minimum or National Living Wage and this government will ensure they get it.

"That is why we have named and shamed more than 350 employers who failed to pay the legal minimum, sending the clear message to employers that minimum wage abuses will not go unpunished."

Excuses for underpaying workers included using tips to top up pay, docking workers' wages to pay for their Christmas party and making staff pay for their own uniforms out of their salary.

The clear message to employers is that minimum wage abuses will not go unpunished

Margot James, business minister

5 Tax institute welcomes MTD concessions but calls for more time

HMRC concessions on record keeping and penalties under the Making Tax Digital (MTD) project have been welcomed by the Chartered Institute of Taxation (CIOT).

HMRC recently announced that businesses will be able to continue to use spreadsheets for record keeping under the new quarterly reporting regime, and that no penalties will be levied for late submissions in the new regime's first year.

However, the CIOT is warning that the announcements, made in HMRC's response to the six Making Tax Digital consultations which ran last year, make the case for delaying the introduction of the new regime even stronger.

The institute has also noted that an increase in the time allowed for submitting an end-of-year declaration from nine months after the end of a business's accounting period to ten months after will mean that, for the many businesses with a 31 March year end, the 31 January deadline will remain in place.

MPs: Government failing to act on gender pay gap recommendations

The government will fail to achieve its goal of eliminating the gender pay gap in a generation if it continues to ignore the evidence put before it, says a cross-party committee of MPs.

The Women and Equalities Committee report and recommendations were published in March 2016 and received a government response in January 2017. As it publishes the response, the committee has raised concerns that the government is not effectively tackling the structural causes of the gender pay gap.

The committee's recommendations included:

- Addressing the part-time pay penalty and flexible working: "Flexible working for all lies at the heart of addressing the gender pay gap. This does not mean part-time working, which is underpaid and limits career progression. The government is not taking the steps needed to ensure flexible working is offered to all employees, particularly those in lower paid sectors."
- Supporting parents to share childcare equally: "As long as women continue to take the majority of responsibility for childcare and other forms of unpaid caring, pay differentials will persist. The government recognises the benefits of men and women sharing care equally, but its flagship policy, shared parental leave, is predicted to make little difference to behaviour."
- Supporting women back into the workforce after time out of the labour market: the inquiry also found that women faced a number of barriers to returning to work and that there is more scope for schemes that support women returning to work across a range of occupations.
- Addressing low pay in highly feminised sectors such as catering, cleaning and caring: "Other than the minimum wage, there has been no coordinated attempt to address the issues faced by women in low-paid sectors."

The government's response recognises the business case for reducing the gender pay gap and notes that, while the rate of female participation in the labour market has increased, "unfair or distorting barriers to work" remain. It acknowledges structural factors contributing to the pay gap, including women doing jobs for which they are overqualified, concentration in part-time work, and being penalised for taking time out of work to raise children.

> *Without effectively tackling the key issues, the gender pay gap will not be eliminated*

Despite this, the government rejects most of the committee's seventeen evidence-based recommendations for addressing these issues. It highlights gender pay gap reporting as "key to accelerating progress" and maintains that current policies on shared parental leave, flexible working and supporting women back into work, are adequate.

Committee chair, Maria Miller, said: "The government says there is no place for a gender pay gap in modern Britain and has restated its pledge to end the pay gap within a generation. But without effectively tackling the key issues of flexible working, sharing unpaid caring responsibilities and supporting women aged over 40 back into the workforce, the gender pay gap will not be eliminated.

Maria Miller
Chair of House of Commons Women and Equalities Committee

"We made practical, evidence-based recommendations to address these issues. They were widely supported by a range of stakeholders including businesses, academics and unions. It is deeply disappointing that our recommendations have not been taken on board."

The committee will be questioning the secretary of state for women and equalities, Justine Greening, on the government's response to its recommendations on Wednesday 26 April."

Survey of HR leaders suggests gig economy is set to grow

Half of HR decision-makers say companies will hire more temporary employees using the so-called gig economy business model by 2020, according to research.

Businesses will increasingly recruit talent on a gig basis to operate more flexibly and bring in a more specialist range of skills. The research by Oracle reveals that nearly 40% of UK companies surveyed already hire most of their new staff on a temporary or project basis.

While HR decision-makers see the advantages of the gig economy, they are divided on who is responsible for training and developing contract workers – 40% believe gig employees should manage and pay for their own training, but the same percentage say the responsibility rests with employers. For their part, workers in the UK have made it clear they expect businesses to step up in this regard. Only 11% believe contract workers are responsible for their own training and development, compared with 50% who say the obligation rests with the hiring company.

UK businesses may be split on their obligation to train contract workers, but they are aligned on the need to adapt their approach to the realities of the gig economy. Raising one potential solution, 56% of HR leaders believe training materials should be made publicly available to freelancers so they can develop the specific skills required to fill open roles.

Andy Campbell, HCM strategy director at Oracle, commented: "Companies need a more fluid talent pool as new technologies disrupt their business models and the way people work."

WEB survey

The gender pay gap still remains significant, and new reporting regulations come into force in April. However, many doubt whether the new rules will have a significant impact. So last month at www.payrollworld.com, we asked:

Will gender pay gap reporting result in greater equality in wages?

69% NO

31% YES

Keep calm and carry on

The end of the tax year no longer creates the extra work and processing that it once did. What's more, there is a window to correct any errors, as **Norman Green** explains

Many see the end of the tax year as a major event requiring special processing and much additional work for the payroll department. In the days when employers had to submit a return to HMRC reporting on the year just past, there was much work done to balance the books and ensure the return was accurate and complete.

But Real Time Information (RTI) has changed that. It follows that report week 52 or month 12 is just another regular activity. With that regularity follows the opportunity and encouragement to have any anomaly resolved by the time of the next submission to HMRC. So instead of leaving problems to be resolved between the end of the tax year and the annual report to HMRC, most resolutions occur in the next pay period, with the significant advantage that the facts of the problem are fresh in everyone's mind. The last pay period is no different from others so there is a chance that something will be wrong. Fortunately, there is a two-week window in which corrections can be made as if it were an extra pay run. That window runs from 6 to 19 April, ending on the day that the money was due to HMRC and still is due if it is not paid electronically.

Clearly, the window is all in the new year so no payments that are due in the new tax year can be made and only corrections are allowed. However, it can include a payment that was missed off a previous run as that is also a correction. Once the 19th has passed, the window is closed and the only way to correct the closed tax year is with an Earlier Year Update (EYU).

During the window, the corrections can be sent as a Full Payment Submission (FPS), the same RTI message as is used throughout the current tax year. Not only is the FPS the 'standard' message but it contains tax-year-to-date figures, so sending an FPS for an employee during the window will replace the year-to-date figures held by HMRC with the values in the FPS.

The EYU, however, only allows differences in year-to-date figures to be submitted. For example, if a £100 payment to Pat has been misreported as a payment to Fran, then Pat's record needs an extra £100 in taxable pay to be reported together with the tax paid of, say, £40, while Fran's record needs £100 taken off taxable pay and, say, £20 off tax paid. This gives +£100 and +£40 for Pat and -£100 and -£20 for Fran. There will be an additional £20 (£40 - £20) of income tax due to HMRC.

The other mandatory reporting out of the payroll is providing a P60 to every employee on the payroll on the last day of the tax year. That means, for example, that an employee leaving on 31 March is not entitled to a P60. The P45 that has to be issued to all leavers will contain all the tax information that the individual needs, should he or she need to complete a tax return. Duplicate P60s can be issued but only where there was a requirement for one to have been issued, which does not apply to any leaver prior to 5 April.

Employers must issue P60s by 31 May following the end of the tax year. This is a deadline and not the only date on which a P60 can be issued. Obviously, the earliest date is 6 April but employers can issue P60s any time between 6 April and 31 May. It would be sensible to wait until any corrections done in the window are completed before creating the P60s. There is, then, the possibility of issuing P60s at the same time as the April payslips (assuming a 25th or later pay day).

Payroll never stops, of course, so the payroll data as at 5 April needs to be secured independently of the normal payroll processing to allow any corrections to be applied and P60s produced. The normal payroll data can then be safely cleared down with all tax-year-to-date figures reset to zero, the new parameters for income tax, National Insurance and statutory payments introduced and new tax codes from P9X and P9s applied ready for the first pay run of the new tax year. ◆

Norman Green, payroll consultant

Need to know

- An FPS can be used between 6 and 19 April to correct previous tax year records sent to HMRC
- After 19 April, an EYU must be used and they require the adjustment to be reported
- P60s can be issued any time between 6 April and 31 May
- Only employees employed on 5 April are entitled to a P60
- Employees leaving prior to the end of the tax year must not be given a P60

Scottish tax – the resolution is agreed

2017-18 will go down as a significant tax year for the United Kingdom. On 21 February 2017, the Scottish Parliament approved the Scottish Rate Resolution that separates the UK into two tax regimes for certain non-savings and non-dividend taxable income:

1. The regime applicable to Scottish taxpayers (those with a tax code prefixed S), and
2. The regime applicable to the rest of the UK (rUK taxpayers).

Finance secretary Derek Mackay's first budget was the subject of much heated debate. However, the minority Scottish National Party (SNP) government managed to secure the resolution courtesy of voting abstentions from the Scottish Greens.

The result is that Scottish taxpayers will see a reduction of £500 to the 2016-17 basic rate limit as follows:

2016 – 17		2017 – 18		Change
Band	**£**	**Band**	**£**	**£**
Basic	0 – 32,000	Scottish Basic	0 – 31,500	–500
Higher	32,001 – 150,000	Scottish Higher	31,501 – 150,000	+500
Additional	Over 150,000	Scottish Additional	Over 150,000	0

This is the only thing that has changed. However, a different basic rate limit for Scottish taxpayers compared to rUK taxpayers and one UK-wide personal allowance gives rise to different earnings bands.

In 2017-18, assuming that the taxpayer is in receipt of the UK personal allowance £11,500:

Band	Rate	rUK taxpayers	Scottish taxpayers
	%	£	£
Basic	20	0 – 45,000	0 – 43,000
Higher	40	45,001 – 150,000	43,001 – 150,000
Additional	45	Over 150,000	Over 150,000

A Scottish taxpayer with employment earnings of, say, £44,000 will pay income tax at 40% on a portion while his rUK taxpayer colleague will have a 20% marginal rate. Although, according to Maree Todd, SNP member of the Scottish Parliament (MSP) for the Highlands and Islands, it is a myth to say that Scotland will be the highest-taxed part of the UK:

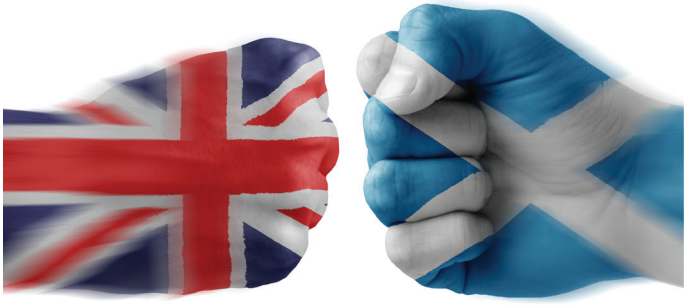
"Only a fool would look at income tax in isolation, and the people of Scotland are not fools. If we look at the combination of income tax and council tax, we see that we pay less in Scotland than people in the rest of the UK pay. Scotland is a great place to live and in which to do business. Taxpayers in Scotland get more for their money; there is a much better deal than there is anywhere else in the UK."


Ian Holloway, head of legislation and compliance at Cintra HR & Payroll Services

To be honest, I had never thought to take into account my council tax when looking at my tax burden. This English fool only sees the crude fact that Scotland will be the highest taxed part of the United Kingdom in 2017-18. This is in terms of the income tax take on certain non-savings and non-dividend taxable income for Scottish taxpayers.

Note that the Scottish bands do not affect the bands on which the Basic Earnings Assessment is performed for employees that are provided with employer-supported childcare from 6 April 2011 – e.g. childcare vouchers. This assessment is performed using the rUK bands and determine the following tax and NICs exempt amounts:

Marginal Rate	Threshold	Weekly	Monthly	Annual
	£	£	£	£
Basic	0 – 45,000	55.00	243.00	2,915.00
Higher	45,001 – 150,000	28.00	124.00	1,484.00
Additional	Over 150,000	25.00	110.00	1,325.00



Be aware of LISA

The Lifetime Individual Savings Account (aka the Lifetime ISA or LISA) was announced in the March 2016 Budget as "a brand new flexible saving opportunity for the next generation".

The intention is that LISA will be used to encourage saving for a first home or saving for retirement. She comes to potential savers from 6 April 2017 courtesy of The Savings (Government Contributions) Act 2017.

In the event of queries, employers should be aware of the HMRC news story on 17 February 2017 that outlined LISA's credentials again:

- It can be opened by individuals under the age of 40 and is strictly one person, one LISA.
- Eligible savers can invest with no maximum monthly contribution up to £4,000 per year.
- Investments can continue up to the saver's 50th birthday.
- Annual investments will be supplemented by a 25% government 'bonus', together with interest. The bonus will be paid monthly, however, only from April 2018. During the 2017-18 tax year, the bonus will be an annual payment at the end of the tax year.

Not all providers will offer LISA immediately, if at all, so individuals will need to check. LISA funds can be withdrawn in three circumstances:

Saving for a first home
The savings, together with the government bonus and interest, can be withdrawn at any time and used for a deposit on a first property – as long as the purchase price of the property is less than £450,000. The withdrawal will be free from a tax liability.

Saving for retirement
The savings, together with the government bonus and interest, can be withdrawn from the age of 60. The withdrawal will be free from a tax liability.

Other
Although the LISA's objective is to encourage saving for a first property or building up funds for retirement, funds can be withdrawn in other circumstances. However, if funds are withdrawn for something else, the government will apply a 25% withdrawal fee but not in tax year 2017-18. This will not apply where the funds are withdrawn for something else and the individual is terminally ill with less than 12 months to live (or dies).

It is important that LISA is regarded by employers for what it actually is – a savings vehicle for individuals.

It is not a pension plan and is not a substitute or alternative to auto-enrolment. Of course, the reality is that individuals may see LISA as a better option for them, which may result in them opting out of auto-enrolment. However, employers should in no way be seen to be avoiding their workplace pension obligations or encouraging workers to opt for LISA instead.

Advisory Fuel Rates March 2017 – just two changes

HMRC's Advisory Fuel Rates (AFR) can be used by employers in two situations, both applying where the employee has a company car:

1. To reimburse employees for business travel, or
2. To calculate the amount that employees should repay for any private use of the vehicle.

AFRs are reviewed quarterly at the start of March, June, September and December, though employers can choose to use the old rate for a further month. The rates from 1 March 2017 are shown below with the previous rate shown in brackets:

Petrol
- 1400cc or less = 11p (no change)
- 1401-2000cc = 14p (no change)
- Over 2000cc = 22p (21p)

Diesel
- 1600cc or less = 9p (no change)
- 1601-2000cc = 11p (no change)
- Over 2000cc = 13p (no change)

LPG
- 1400cc or less = 7p (no change)
- 1401-2000cc = 9p (no change)
- Over 2000cc = 14p (13p)

All of the above information can be verified on the Gov.uk website where it is contained in four separate documents.

TRADE UNION LAW

Power to the people

Sarah Peacock considers a recent case where the employer breached trade union law by agreeing a pay increase directly with employees, bypassing the collective agreement with the trade union

The case of Dunkley & Others v Kostal UK Ltd provides a useful reminder to employers of their legal obligations

Where there is a recognised independent trade union and a collective agreement, the Trade Union and Labour Relations (Consolidation) Act 1992 ('TULR(C)A') provides protections to ensure an employer does not bypass its obligation to negotiate contract changes with the trade union. It prohibits employers from making offers to a group of union-member employees which would result in any terms of employment not (or no longer) being determined by the collective agreement. Affected employees can claim compensation and, if the variations have not yet taken effect, they can both reject the changes and keep any sweetener the employer has given in return.

Cases on this topic are unusual, so the recent Employment Tribunal (ET) case of Dunkley & Others v Kostal UK Ltd provides a useful reminder to employers.

In November 2014, the workforce of Kostal UK Ltd ('Kostal') was balloted with regard to trade union recognition. Out of 700 employees, 532 voted in favour of Unite becoming the recognised trade union, and a collective bargaining agreement was introduced. It included a clause that any changes to terms and conditions of employment would be negotiated between Kostal and Unite. In October and November 2015 the regional officer for Unite met with Kostal's HR manager to discuss pay negotiations. The HR manager set out the proposed pay offer which was:

- 2% increase of basic pay from January 2016;
- 2% of basic pay as a lump sum "Christmas bonus" in December from 2015's profits;
- A further 2% of basic pay for employees earning less than £20,000.

In return the HR manager wanted agreement on some other changes to terms which were:

- SSP only for the first 12 months of employment for all new starters;
- Sunday overtime reduced from double time to time and a half;
- A consolidation of two 15-minute breaks into one 30-minute break.

He also stated that the bonus had to be paid from December's profits, so if agreement could not be reached it would be lost. The regional officer stated that he could neither recommend members accept or reject the offer. In a subsequent ballot it was rejected.

The HR manager informed the regional officer that Kostal would write to each employee individually setting out the offer. He said this was because time was running out to pay the Christmas bonus and employees needed to know that if the offer was not accepted in December, the Christmas bonus would be lost and could not be paid later. Letters were sent to all employees directly, noting the ballot result and setting out terms. 77% of employees apparently signed their acceptance of this offer, including union members. Those who did not accept were written to in January 2016 with a revised offer which did not include the Christmas bonus but offered a backdated increase of 4% of basic salary. The letter also noted that if agreement could not be reached their contract of employment could be terminated.

56 union members brought an ET claim against Kostal alleging that it had twice breached the provisions in TULR(C)A protecting collective agreements (in December 2015 and January 2016). Kostal claimed that it had never intended to induce people to opt out of collective bargaining on a permanent basis; that it had continued with collective bargaining the following year; and it had only made the offer so that employees would not lose their Christmas bonus.

The ET ruled that Kostal had breached the TULR(C)A provisions because:

- The legislation is designed to prevent an employer from dropping in and out of collective bargaining when it suits them;
- By making the offer, Kostal was seeking to agree a permanent change to employees' terms and conditions, even if it continued with pay negotiations the following year;
- That was Kostal's sole or main purpose, because the evidence indicated that the Christmas bonus did not have to be lost and Kostal also made the offer to those who had already lost their bonus.

When the ET determines compensation, the claimants could receive £3,830 each or double that if an award is made for each of the two offers, plus reimbursement of fees, costing the employer up to £500,000! ◆

Sarah Peacock, partner, Blake Morgan

Keypoints

- Trade Union law prohibits employers from dropping in and out of collective agreements with trade unions when it suits them
- If there is a collective agreement with a trade union, changes to terms and conditions including pay increases must be dealt with through that agreement
- Offers directly to employees that try to bypass the collective agreement could result in a successful and expensive Employment Tribunal claim

MANAGING PEOPLE

Continuing her series on people management, **Karen Thomson** returns to the theme of expectations regarding your team members' performance – so what can you do when they're not met?

Measuring Up

Look at how your people go about their work and the way they talk about the firm. Are they an ambassador, or do they only share negative feedback and comments about the company and their job?

In the previous instalment in this series, I looked at how you can ensure your people know what is expected of them. You might have created a competency framework to use. I use this with my team and it covers not only the technical ability but also our company values. Using the GWC model – "Got it, want it, capacity to do it" – from the book *Traction*, you can discuss with your employees where they are.

So, let us assume you have some people that are not meeting your expectations – what could you do?

If it is a technical issue, then the likelihood is you can arrange some training. This could be a "sitting next to Nellie" approach or they could attend a training course – or, indeed, you could provide internal training.

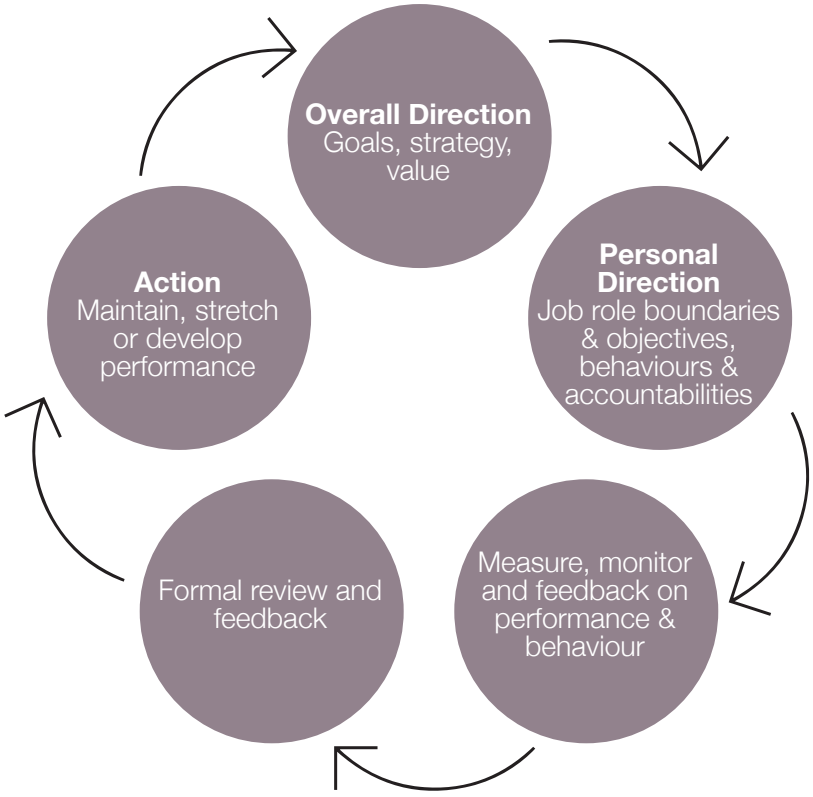
In my team, I created as part of the new payroll structure a post aptly named "payroll staff development leader". It happens to be job-shared by two people who can provide support where needed, freeing up the processing team leaders to manage the payrolls.

Having identified it isn't technical issue – or perhaps it is, and more – what could you do? Bear in mind you are looking for the right people to be on your bus and ideally in the right seat. The seat represents the actual job and their skills to perform well in it. But the harder question is, should they be on your bus at all?

It is very important you clearly identify what the issue is, i.e. attitude to work, not demonstrating a company value such as passion, etc. But, in addition, you need to ensure you have evidence of your findings. Measuring something like passion, for example, can be very difficult. If you are a very expressive manager (like me!) then often people will see your passion through your bundles of energy. Or if perhaps you're an analytical person, they'll see it through your attention to detail.

But what of someone who is an introvert and shy: does this mean they don't have passion, just because they don't bounce around? I would suggest you cannot measure your team based on your own traits and those of others.

Instead, I would look at how they go about their work and their chat about the company. Are they an ambassador in their own way, or do they only share negative feedback and comments about the company and/or their job? It might be they demonstrate passion by always being flexible, willing to help others and supporting the boss. Whatever it is, please ensure everyone is measured in the same way, using a tried and tested model that works for your company.



One model to help kickstart your managing-people process is one I have had the benefit of. This was provided by PDW, a people development training provider. I have been most fortunate that Armstrong Watson enrolled me onto their academy, using PDW to provide me with the opportunity to improve my leadership style and, of course, help the business grow.

As you can see from the diagram of the PDW process model above, the first circle is about the business direction to its people, focusing on the *Traction* model I have referred to in the past. The remainder of the boxes are about the relationship between the manager and the employees.

Some might say I look at life through rose-tinted glasses; in fact, many people I know say that about me. I personally don't think that is such a bad thing: life does look much nicer. However, reality does have to play its part. Thinking about managing people with my outlook does allow me to see the best in people and do everything possible to help them meet the expectations of the business and me.

There are many discussions and debates on whether performance impacts behaviour, or the other way around. I think if the employee has the right attitude and wants to perform well, then their behaviour towards their work and colleagues will shine through.

If, however, someone's behaviour is not acceptable and they will not change, it will, without a shadow of a doubt, impact everyone around them in a bad way; they need to get off at the next stop, and you might even want to break the speed limit to get them there!

Staying with my positive attitude to life, I will now have a brief look at what you can do to help a person understand the impact their behaviour has on their colleagues and their work and, more importantly, to rectify it.

Uncomfortable as it might be, you need to sit down and share your views on your colleague's behaviour. Tell them what the impact is on you and others and then listen. You might find it is your behaviour that is driving their behaviour! Do you micromanage when there isn't a need? Are you a control freak? Or perhaps you are a driver who delivers messages without the full story?

Next time we will look at the different behaviour styles and the impact it can have on you and others. I will include my personal experience of how PDW acted out the extremes of these styles and what my reaction was – it could be your reaction too!

Remember, when looking at others and their behaviours, hold a mirror up to yourself first! Until next time. ◆

Karen Thomson MSc FCIPP FHEA, director, Armstrong Watson Payroll

COMPLIANCE

Fasten your seatbelt... turbulence ahead!

As the new tax year approaches there are many changes to take into consideration, affecting all facets of the industry. **Simon Parsons** says we should prepare for a bumpy ride

On a flight to Glasgow in poor weather recently we were kindly invited to fasten seatbelts. I'm reminded of that as we are about to go into the processing of payments for the new tax year. Of course, we are all prepared and ready. Or are we? Perhaps there's some turbulence ahead?

Scottish tax

On 6 February 2017 HMRC published the P9X(2017) with bands and rates for both Scotland and the rest of the United Kingdom. But these have now been updated, showing the correct tax codes to use from April 2017. To quote Ian Holloway (see page 10), Scottish finance secretary Derek Mackay's first budget was the subject of much heated debate. However, the minority Scottish National Party (SNP) government managed to secure the resolution courtesy of voting abstentions from the Scottish Greens. So Scotland has a different tax regime to the rest of the UK.

However, the Scottish tax change is among the least of the payroll profession's problems in the lead up to the new tax year – there is much configuration decision making required.

Apprenticeship Levy

Software will have been readied for the Apprenticeship Levy, but has the business made its decision on what it is going to do with the £15,000 allowance? On 1 February, HMRC published further guidance on the operation of the allowance and certain special conditions. Franchises will have a shared annual allowance for all the franchises under control.

●● Software will have been readied for the Apprenticeship Levy, but has the business made its decision on what it is going to do with the £15,000 allowance? ●●

Public sector employers of personal service companies, partnerships or other individuals that are subject to the new off-payroll working reforms will be required to include the payment in the public sector employer's pay bill as it will now be treated as secondary NI earnings. Short-lived companies will have to pay the levy but will have a full £15,000 allowance set up part way through the tax year. Managed service companies also fall under the Apprentice Levy rules and need to review whether they are connected to another employer.

Action to consider

Have you:

- Ensured that the Scottish tax calculation is now correct?
- Decided on the Apprenticeship Levy allowance amount for each payroll split?
- Reviewed any optional remuneration arrangements and timetable of change?
- Prepared for obtaining the hours, earnings and bonus data for Gender Pay Gap Reporting across the snapshot date of 5 April?
- Reviewed and prepared your payments to employees to ensure you comply with national minimums?

Employment and recruitment agencies are also captured where there is a Class 1 secondary NI liability on the earnings of the workers. Have you decided on your entitlement or proportion of allowance allocated for the Apprenticeship Levy?

Salary sacrifice

On 6 April 2017 we will see the change to Optional Remuneration Arrangements (publicised by HMRC as salary sacrifice). This impacts benefit or cash choice schemes including flexible benefits (where there is a cash alternative) and many company car schemes (where the employee can choose a car or cash allowance). Although the law brings into play an element of 'grandfathering', this may add further to the confusion as we will have a period where employees are under different rules. Have you reviewed and planned for the transition of Optional Remuneration Arrangements?

Gender Pay Gap Reporting

At the same time, the Gender Pay Gap Reporting (GPGR) snapshot date is reached. The payroll profession needs to be used to a new definition of earnings, hours worked and bonus with familiar language but with different meanings!

For example, under GPGR, commission is considered as bonus, and premium overtime is not counted as earnings. Careful review of hours, pay and bonus is required to identify the statutory required amounts for the basis of the analysis. Have you readied yourself for the data requests that are likely to come the way of payroll?

Minimum wage

We also have the increase in National Minimum Wage and National Living Wage for pay periods that commence from 1 April 2017. With the increasing use of salary sacrifice for pension contributions, childcare and a bit of cycling going on as well, have employers inadvertently ended up paying their staff under the legal minimums?

Euro divorce

And then we have progression of Brexit with Article 50 being triggered at least by the end of this month. What changes will that bring to payroll and employment?

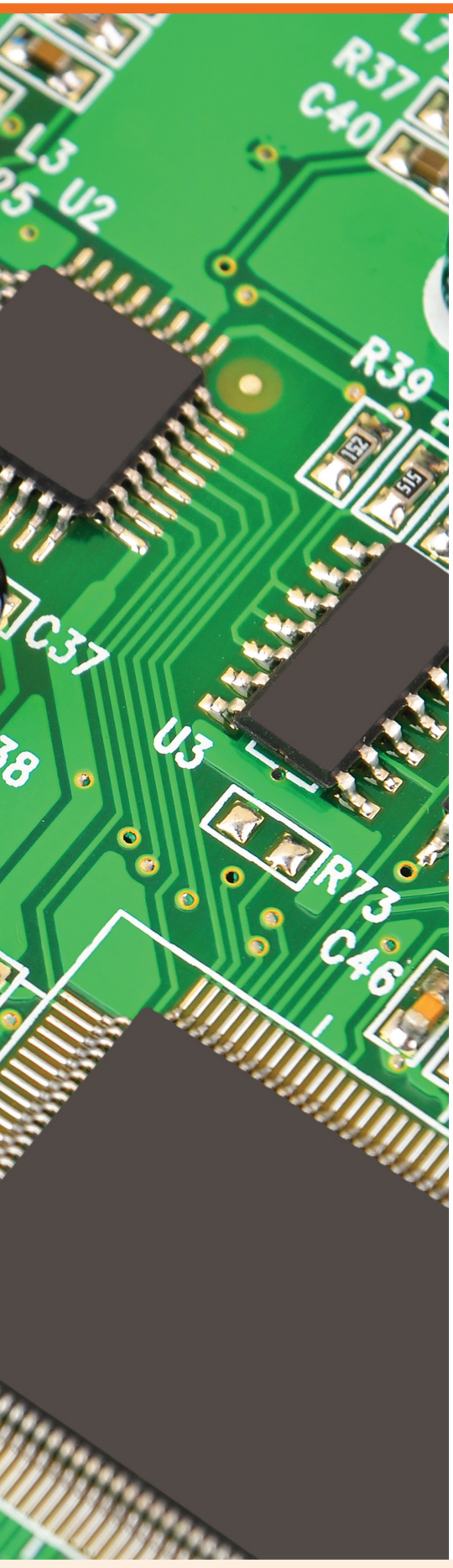
We're in for a bumpy ride and an element of turbulence – so fasten your seatbelts and enjoy the ride! ◆

Simon Parsons, director, tax and compliance strategies, SD Worx UK

REWARD INFORMATION

Delivering the data

How do employees get their pay information? Using the results of a recent CIPD survey as evidence, **Charles Cotton** explains why we can't rely on payslips to communicate reward data



A recent survey of 1,800 workers by the CIPD shows that the most common way employees receive information about their earnings is through a payslip in paper form distributed within the workplace (40%), followed by a payslip through a website (33%), a bank statement (26%) and a payslip via email (15%). Overall, 93% of workers say they refer to their payslips for information about their earnings.

However, there are variations. For instance, younger workers are far more likely to check their bank balance for pay information than older staff. While 37% of 18- to 24-year-olds look at their bank accounts, just 20% of those aged 55 and over do likewise.

Similarly, while 41% of 25- to 34-year-olds access payslip information online through a website, just 23% of those aged 55 and over do likewise.

By contrast, 44% of this age group gets their information from a payslip in paper form distributed at work, while 36% of 25- to 34-year-olds access it in the same way.

There are also noticeable differences by sector. For instance, while 42% of private sector workers get earnings information from a paper payslip, the figure is just 34% in the voluntary sector. Similarly, while 57% of public sector employees get their pay data through a website, just 26% of private sector staff do the same. Finally, while 20% of voluntary sector employees get their information via email, in the public sector it's just 8%.

Ideally, employers should offer staff a variety of ways to access their salary information, though in practice, that may not always be feasible for cost or logistical reasons

Overall, just 1% of all workers questioned claim they don't get any information about their pay from their employer. However, given the size of the UK workforce, this represents around 300,000 employees. Interestingly, both those earning less than £10,000 and more than £70,000 are most likely to report this (2%).

Another issue is how often employees look at their pay information. Overall, more than four fifths (82%) of all workers look at their payslip every time they receive it to check their income and net pay, while a slightly lower proportion (77%) check their deductions, such as National Insurance and pension contributions. Again, there are variations. For instance, while 90% of those workers earning less than £10,000 check their income and net pay every time they get their payslip, just 71% of those who get more than £70,000 do the same.

When it comes to checking deductions, 80% of those earning less than £10,000 do this every time they get their payslip, while just 67% of those who get more than £70,000 do the same.

Does it matter how employees access information about their pay so long as they get it? Ideally, employers should offer staff a variety of ways to access their salary information, though in practice, that may not always be feasible for cost or logistical reasons.

Our findings suggest that employers need to think about the demographics of their workforce, age, employee type, level of education, etc, when distributing pay information. There's not much point changing the way salary information is given to employees if the new way upsets them.

However, the value that pay and reward professionals bring to their organisations is knowing the workforce and predicting how it may react. If we think staff will react badly to the change, then we need to think how we can tackle this, such as considering the training staff will need to be given if moving towards a more technologically demanding system and what support will be available for those with access queries.

Also, we should not rely on payslips to communicate reward data to employees, as around one fifth don't look at theirs on a regular basis, especially those who typically earn more than the average salary. If we want to get important messages across to staff then we can't rely on one method. Again, as pay and reward professionals we need to consider the various ways that our employees consume news and adapt our communication approaches accordingly. ◆

Charles Cotton, performance and reward adviser, Chartered Institute of Personnel and Development

SurveyConclusions

- Employees access information about their pay in a variety of ways
- Payroll and reward professionals should ensure that how they provide data meets not only the needs of the business, but its employees as well
- Given that not all employees regularly look at their payslips, we need to communicate reward information in more than one way

WORKPLACE PENSIONS

The trouble with pensions

As highlighted in last month's issue, auto-enrolment and workplace pensions have reached a critical point in 2017. Some experts from pay and pensions see trouble ahead, while the regulator takes a more positive view, as **Payroll World** discovers

WORKPLACE PENSIONS

Payroll – the Cinderella department

The Pensions Act 2008 requires a review of the National Employment Savings Trust (NEST) on three things:

- The maximum level of contributions that can be paid
- Transfers in and out of the scheme, and
- "Other matters"

Points 1 and 2 have been covered by legislation coming in on 1 April 2017 (the UK-wide National Employment Savings Trust (Amendment) Order 2015). Point 3 has been taken as an opportunity for the Department of Work and Pensions to look at auto-enrolment as a whole.

On 12 December 2016, parliamentary under-secretary of state for pensions, Richard Harrington, defined and outlined the scope of the 2017 review. Essentially, this is all about building on the "success" of auto-enrolment but with the recognition that maybe the right people are not saving enough for the retirement. The review will cover:

- Workers with multiple jobs
- The self-employed and how they can be "helped" to save for their retirement
- The "technical operation" which will consider whether some employers are disproportionally affected and simplifications in general
- The charge cap
- Operational issues such as the earnings trigger, the qualifying earnings thresholds and the age criteria
- The alternative quality requirements

All of these things are very, very payroll-related or, at least, impact the payroll profession greatly. After all, legislation may say it but it is payroll, HR and software professionals that actually make it happen. Therefore, I was really interested to see the make-up of the "expert advisory group" that would head the review. This was announced on 8 February 2017 and will be chaired jointly by:

- Ruston Smith, trustee director at The People's Pension
- Jamie Jenkins, head of pensions strategy at Standard Life
- Chris Curry, director of the Pensions Policy Institute

So, what should have been an opportunity for an all-inclusive review is headed largely by pension professionals from large organisations

Maybe there was mention of payroll, HR or software in the members of the advisory panel. Sadly not:

- Carl Emmerson, deputy director, Institute of Fiscal Studies
- Jane Vass, head of public policy, Age UK
- Neil Carberry, director for people and skills, Confederation of British Industry
- Linda Ellett, KPMG, partner – tax and pensions practice
- Nigel Stanley, NEST members' panel, chair
- Jocelyn Blackwell, trustee director, NOW: Pensions
- Judith Hogarth, pensions policy for the EEF

So, what should have been an opportunity for an all-inclusive review is headed largely by pension professionals from large organisations. Will these people be considering payroll, HR or software and, further, will they be extending their research to all workers from the top to the bottom of the earnings ladder?

Maybe there would be a mention in the "terms of reference". No. However, when it comes to seeking views in their "initial questions' document" payroll does get a mention, if only to say that they welcome views from administrators and bureaux. I suppose it does mention the words benefit consultants and employers as people that they are interested in hearing from by 22 March 2017.

Once again, payroll is the Cinderella profession – i.e. you can't come to the ball in your own right.

And bear in mind this comes from the DWP themselves! ◆

Ian Holloway, head of legislation and compliance at Cintra HR & Payroll Services

Whose duty of care?

The shadow pensions secretary, Alex Cunningham, has tabled an amendment to the Pension Schemes Bill which could clarify whether an employer has a duty of care in choosing a workplace pension for its staff. Employers have a fiduciary duty and a duty of care to members to ensure the master trust of their choice meets the needs of their staff. In America the business of providing staff with a retirement benefits plan (known as 401k) is taken very seriously. Employers have fiduciary responsibility to the participants and to the plan. That means that if employers do not take due care in the choice and governance of the plan they set up for their staff, they are liable to civil prosecution. There are currently over 80 class actions against employers thought to be in breach of this duty of care.

The employer's duty in choosing a pension plan under The Pensions Regulator's rules is a lot less clear. Employers have a duty to choose a workplace pension for their staff but (unlike in America) there is no stated obligation on employers to choose carefully.

This is causing providers, business advisers and employers some concern. The past 20 years have seen us lurch from one misselling scandal to another. Pension transfers, endowments, PPI and interest rate swaps have all been subject to class actions and massive retrospective penalties on those found wanting in due diligence.

We all remember from our maths exams; it's not just the answer but your "working" that gets you full marks. But The Pension Regulator's declaration of compliance asks only whether the employer has chosen an occupational or group personal pension scheme.

●● The Pensions Regulator's declaration of compliance asks only whether the employer has chosen an occupational or group personal pension scheme ●●

I think it extremely unwise to leave it at that. Indeed, any employer advised by Pensions PlayPen is required to state the reason for choosing its specific workplace pension before an actuarial certificate can be produced (confirming due diligence).

It may seem perverse for a commercial organisation to be criticising its regulator for under-regulation, but we have been here before. The list of misselling scandals from pension transfers to PPI has as a common theme – a failure to anticipate the civil litigation that precedes a regulatory clampdown. Had the retail banks accepted they were on the hook for explaining PPI, a multi-billion-pound claim would have been avoided. While PPI only impacted the claimant, the use of workplace pension defaults impacts classes of employees who take the employer's choice as in their best interests. There are very few employers in Britain today who would not aspire to be trusted to act in the best interests of staff. It is extremely odd that employers do not consider they have a duty of care in choosing a workplace pension.

An additional worry is that employers do not see this as their choice. Too often we get answers from employers to the tune of "we did what our accountants told us to". It is as much in the accountant's interest to ensure the employer states why they have chosen their pension as it is in the employer's.

I see the merit of this opposition amendment to the Pensions Schemes Bill. It is in the interests not just of staff, but of employers and intermediaries.

The common law includes the concept of an employer's duty of care to staff, not just for their health and safety but for their financial welfare. This duty of care forms part of a social contract. It is not a requirement that a duty of care be defined by law.

However, where a government specifically lays out an employer's duty, as with auto-enrolment, it seems reasonable to point out that the common law duty of care will form part of them. I believe the government has to date been negligent in not pointing this out and I wish this small but important amendment well. ◆

Henry Tapper, director, First Actuarial

WORKPLACE PENSIONS

Problem? What problem?

Our latest enforcement report was rooted in some very good news – the fact that compliance with auto-enrolment duties remains very high.

In proportion

We publish a quarterly bulletin which provides information about our cases and the powers we have used relating to auto-enrolment and associated employer duties. It is designed to help employers, their advisers, payroll professionals and the pensions industry as a whole understand the type of compliance and enforcement interventions we have undertaken. What it's showing is that the number of fines is rising in proportion to the large number of employers now reaching their deadline to comply.

A small minority of employers who fail to do the right thing by their staff are facing investigations and penalties.

In the three months from October to December 2016 we issued 870 escalating penalty notices (EPNs), bringing the total number of EPNs issued to date to 1,477.

This is against a backdrop of over 100,000 employers declaring their compliance that quarter – and with over 250,000 in total declaring in the first three quarters of 2016-17.

Court action

The report also notes that a small number of employers have now been handed County Court Judgments (CCJs) after failing to pay their auto-enrolment fines.

This can happen when employers persistently ignore penalty notices sent to them by TPR.

Employers that fail to pay within 30 days of receiving the CCJ will have it go onto their credit record and remain there for six years, seriously affecting their ability to borrow money for their business in the future.

Hospitality sector

We've issued a large proportion of penalty notices to employers within the food and drink sector, including those running, pubs, clubs and restaurants. This is a sector that typically employs a large number of temporary workers, has a high level of English as a second language and a prevalence of non-standard contracts, which in part explains the high levels of non-compliance.

●● Compliance remains high. A small minority of employers who fail to do the right thing by their staff are facing investigations and penalties ●●

There's plenty of information on our website on how to assess and enrol people who work varying hours, and translations of the letters which need to be sent to staff are available in other languages, so there's no excuse not to comply.

Help

The Pensions Regulator recognises that most employers will want to do the right thing for their staff and will work with you and your client if help is needed to get them compliant. However, if your client ignores their duties they may face enforcement action.

If your client is late complying, or thinks they might be, they should tell TPR about it straight away. It's important that employers take reasonable steps to put all workers back in the position they would have been in if they had complied on time – the employer should not profit from their mistake.

If an employer does not comply with the law then they will face enforcement action. This is a key part in changing behaviour and making compliance the norm. The expectation of the majority who comply is to see that those who don't will face some punishment.

Of course, we don't want to fine employers and that's why we have worked hard to provide the information and tools to enable employers of all sizes and from different sectors to comply with the law.

Our message to small and micro employers has always been to ensure they leave enough time and be clear about what they will need to do to comply.

During 2016, we were keen to get across the message that employers needed to be clear with their advisers, be that a payroll bureau or an accountant, just who was doing what when it came to completing AE duties. The same is now true of re-enrolment.

Some employers make the mistake of thinking someone else is completing their re-declaration of compliance for them. Make sure you or your client knows the date of their declaration deadline, who is completing it and that it's completed on time. ◆

Neil Esslemont, The Pensions Regulator

Leading the way

Paul Rains, CIPP board director, talks to Payroll World about the changing landscape of workforce management and how the latest systems can help to improve efficiency and reduce the complexity of the payroll process

Q&A

Payroll World: What are the latest developments and innovations in workforce management and how are they helping to streamline and improve efficiencies, control costs and raise revenue?

Paul Rains: Workforce management systems have evolved to include functions for time and attendance, labour rostering, absence management, labour budgeting, forecasting, scheduling, task management and project management. HR professionals are now starting to use workforce management systems to match business demand with an appropriate labour mix.

Data is reconciled with the availability, skills, and eligibility of workforce personnel. Workforce management processes have predominantly been used by organisations with high percentages of hourly paid employees that need to schedule working patterns for seven-days-a-week, 24-hour operations.

Today's workforce management systems have better analytics, support for mobile devices, and social networking technology to enable real-time collaboration and insight. Keeping the workforce engaged through mobile capabilities and social networking permits more effective collaboration, significantly increasing productivity. Support for mobile technology allows these employees to perform workforce management tasks while they are on the go or away from work.

Employee productivity can be increased through more intelligent roster scheduling, which in turn can boost employee satisfaction and reduce absenteeism. Manager productivity is achieved through reduced time spent scheduling the workforce and processing timesheets. While HR/payroll productivity is normally increased as a direct result of a reduction in manual processes, this is achieved by implementing self-service capabilities for both employees and managers.

There are numerous ways to control and reduce operating costs with workforce management systems. The most common method, and probably the one with the biggest return on investment, is the reduction in labour costs by minimising overstaffing, the use of overtime and utilising existing available non-rostered staff instead of bank/agency staff who tend to cost a lot more.

Very large organisations where the level of the workforce is led by varying or seasonal consumer demand, such as the NHS, could make significant labour cost savings with such a system.

> *Today's workforce management systems have better analytics and enable real-time collaboration*

PW: In what ways, can workforce management systems help to reduce the complexity of the payroll process and help payroll departments with compliance?

PR: Workforce management systems can be invaluable with resource planning and forecasting and ensuring that workers comply with the Working Time Directive. They can also ensure workers with the rights skills and qualifications are available at the right time, in the right place to perform a high-quality job.

Employees should be able to use mobile technology to drive shift swaps and request amendments to their work schedules, thus avoiding the utilisation of more expensive bank/agency staff.

The system can also ensure the correct levels of holiday are paid and taken, absence and lateness is correctly accounted for, National Minimum Wage and National Living Wage rates are adhered to, shift premiums are correctly paid for hours worked when on early or late shifts, and that hours worked and pay rates for the appropriate jobs and tasks performed are passed to payroll to ensure the employees are paid correctly and on time.

PW: Can – or indeed should – payroll be taking a lead and seek to raise its profile by leveraging workforce management systems to improve processes and boost productivity? And how should it go about it?

PR: Yes. In organisations where there are many hourly paid employees or labour demand is led the consumer, payroll managers should be raising the awareness of any system that can reduce overall labour costs and the overall pay bill and improve the bottom line.

They should be encouraging the introduction of these systems as an important strategic development, pointing out the benefits of organisational planning and growth, reporting ability, employee satisfaction and retention, statutory compliance and improved payment accuracy as well as increasing workforce productivity.

The implementation of this type of system can also reduce time and effort spent in the payroll department by making fewer payroll errors and spending less time resolving and reworking those errors. There may also be savings associated with fewer ad-hoc payment fees generated as the result of errors.

They should go about it by first performing a Voice of the Customer exercise with a sample of workers, line and senior managers, HR and payroll workers to ascertain the current challenges and issues faced in workforce management, and the strategic aims of the organisation. On analysing the results, and creating a draft business case on the back of them, it may well point the way to the implementation of a workforce management system to manage, motivate, develop, reward, report and plan more effectively. ◆

The gift that keeps on giving

Katie Hewlett loves working as payroll manager for Moore Thompson – especially when it comes to auto-enrolment. And she's not averse to wrapping the odd present when the need arises

Payroll World: Tell us about the company you work for.
Katie Hewlett: I work for Moore Thompson Chartered Accountants who have offices in Spalding, Wisbech and Market Deeping. The majority of our client base is in and around Lincolnshire and Cambridgeshire. I commenced my employment with Moore Thompson in 2011 at the Spalding office. I am currently the payroll manager across the firm and directly manage over 300 payrolls.

PW: Tell us a little about your team.
KH: In my team I have two senior assistants – Elsa, who is based at our Wisbech office, and Jenna, who is based at our Spalding office. I also have a payroll junior, Rachael, who is also based at our Spalding office. We work a tight ship and really work well as a team.

PW: Tell us something that not a lot of people would know about you.
KH: I play the cornet and have done for 20 years. I also play in a local brass band.

PW: What's the first job you ever did?
KH: I was a finance assistance at Butlins of Skegness.

PW: How did you get into payroll?
KH: When I commenced my employment as a tax junior in 2011, payroll was one of my jobs. When RTI came in, I grabbed the opportunity with both hands and haven't looked back since.

PW: What's the strangest thing you've had happen to you at work?
KH: The strangest thing that has happened at work is wrapping one of the partner's Christmas presents for his wife.

PW: What do you enjoy most about your job?
KH: The thing I most enjoy about my job is the client satisfaction. There is nothing better than a client telephoning you and thanking you for all your hard work. I also *love* auto-enrolment.

PW: What do you find most challenging about your job?
KH: The thing I most find challenging is people not getting back to you, as I try my hardest to get back to everyone when they contact me.

PW: What's been your career highlight so far?
KH: My career highlight was when I got appointed as the payroll manager.

PW: Who would you like to have on your payroll and why?
KH: I would really like to have a West End production team on my payroll, as it fascinates me to know how many hours they put in to put an amazing show together.

PW: Do you think payroll gets the respect it deserves?
KH: No, payroll does not get the respect it deserves. The comments I hear most often are "payroll is easy, isn't it?" If they worked in payroll for one month they would see the challenges that we face each month.

PW: If there was one thing you could change about HMRC, what would it be?
KH: The on-hold music when you have been sat on hold for 40 minutes. You find yourself singing it all day and it's annoying.

PW: Who or what makes you laugh?
KH: Peter Kay!

PW: What can you see from your window at work?
KH: I can see a department store that normally has lovely shoes in their window.

PW: What do you think payroll will be like in 50 years' time?
KH: In 50 years' time, I see payroll to be a lot more advanced and technical than it is now. Especially with the changes under auto-enrolment, the Apprenticeship Levy and Gender Pay Gap Reporting. ◆

If you want to take part in 'If I paid the world', contact the editor at Payroll World on 020 7940 4814, or send an email to: editor@payrollworld.com

Paybreak

Take time out and test yourself!

QuickQuiz

1 **For which of these can an employee usually obtain tax relief?**
   a. Cost of commuting to work
   b. Laundry of clothes when required to be smartly dressed
   c. Professional subscriptions

2 **What is the maximum amount of weekly tax-free childcare vouchers that can be provided to an employee who is a basic rate taxpayer?**
   a. £40
   b. £50
   c. £55

3 **Which of these is an offence under laws against racial discrimination?**
   a. Telling a barmaid not to serve people of a certain ethnic origin
   b. Advertising a job in the European Union
   c. Requiring an employee to have necessary skills of speaking English

4 **If a couple adopts a child, who is entitled to statutory adoption pay?**
   a. The older of the couple
   b. Whichever one of the couple they choose
   c. Both of them

5 **Which of these is a criminal offence?**
   a. Failure to take steps to prevent bribery
   b. Paying employees in cash
   c. Criticising HMRC to employees

How did you do?

Score: 5. You have clearly benefited from reading *Payroll World* and so you must be sure to renew your subscription

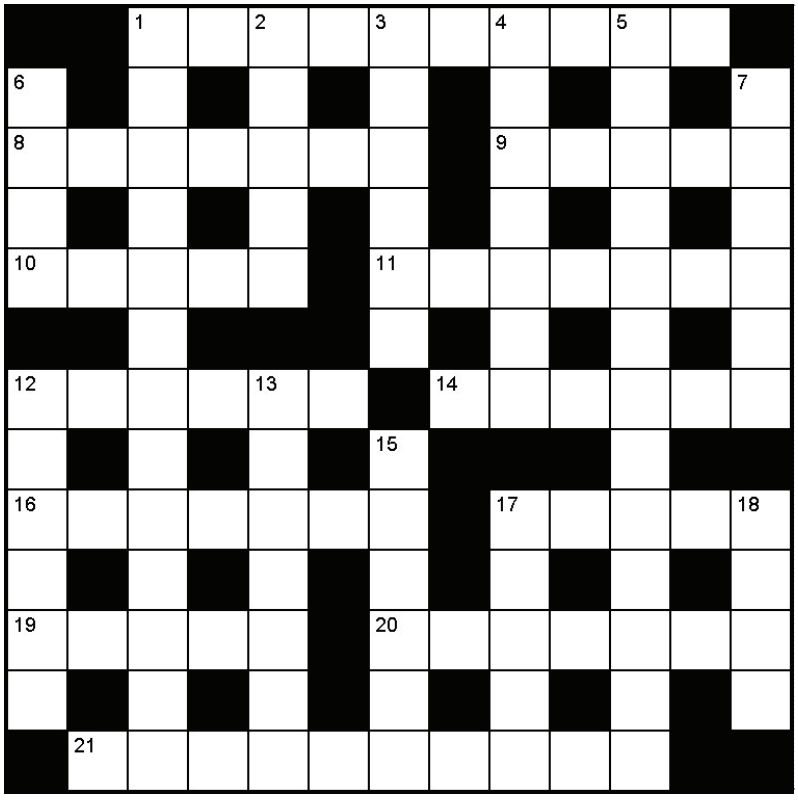
Score: 3-4. A brush-up is needed – we suggest you join a discussion with our LinkedIn group at http://linkd.in/1SC8nfw

Score: 2 or less. You need to learn a lot more! Make sure you have a daily catch-up with the latest news at www.payrollworld.com

Answers

1 (c)
2 (c)
3 (a)
4 (b)
5 (a) It was made an offence under Bribery Act 2010

Crossword



ACROSS

1 Person who assists a judge in trials (5,5)
8 Concern, care; police admonition (7)
9 It propels a car (5)
10 Figure posted in accounts; walking into a building (5)
11 Square of 10 (7)
12 Pattern, arrangement, plan (6)
14 Periods of working day for short period of rest (6)
16 All, without exception (3,4)
17 Monitor, such as a share price; song on a record; where races are run (5)
19 Amount which something is sold for more than its value (5)
20 Not working but being ready to work if called (7)
21 One tenth (3,3,4)

DOWN

1 Legal proceedings; what 1 across provides (6,7)
2 Being one (5)
3 21 across more than once (6)
4 Lecture, session to gain knowledge (7)
5 Check on accounts by outside accountant (8,5)
6 Abbreviation for basic education certificate (4)
7 What a person achieves when he or she sits 6 down (6)
12 Removes problems from computer programs (6)
13 Increase a percentage, such as for PAYE settlement agreements (5,2)
15 Person who leases equipment (6)
17 Commercial activity (5)
18 Pieces of metal to open doors; buttons pressed on a computer (4)

Good luck! Last month's answers below.

Last month's crossword solution

ACROSS 1 dog handler. 8 matters. 9 paper. 10 cured. 11 show off. 12 Friday. 14 vacant. 16 teacher. 17 faith. 19 arise. 20 bidding. 21 indexed pay.

DOWN 1 determination. 2 greed. 3 assess. 4 diploma. 5 employability. 6 HMRC. 7 profit. 12 fat cat. 13 achieve. 15 treble. 17 fed up. 18 high.

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THE CATEGORIES

BUREAUX

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Computer House, 353 High Street,
Gateshead, Tyne and Wear NE8 1ET
Tel: 0191 4787000
Email: sales@cintra.co.uk
Website: cintra.co.uk
Contact: Nham Lee
Target employee range: Up to 20,000

Cintra offers a uniquely customer focused approach combined with a robust, flexible and evolving mix of software and services tailored to meet your organisational requirements. With its broad customer portfolio covering both public and private sectors along with highly trained, experienced and motivated staff, Cintra offers the natural choice for Payroll and HR solutions in the UK. If you are looking for a long-term partnership where solutions, in-sourced or out-sourced, are tailored to your individual needs with no hidden costs, why not call Cintra, the friendly face of Payroll and HR.

FRONTIER SOFTWARE

63 Guildford Road, Lightwater,
Surrey GU18 5SA
Tel: 0845 3703210
Email: sales@frontiersoftware.com
Website: frontiersoftware.com
Contact: Sales Department
Target employee range: 50+

Frontier Software's payroll service is tailored to each organisation, because we understand that each has its own requirements. From bureau to fully managed, we offer security and backup to ensure a smooth and confident payroll operation. We are auto-enrolment and Real-Time Information ready.

- Dedicated experienced payroll team • Accurate, flexible and reliable service
- Business disaster recovery • UK Processing centres
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PAYROLL BUSINESS SOLUTIONS

Unit 6 Bourne Court, Southend Road,
Woodford Green, Essex IG8 8HD
Tel: 020 8550 7758
Email: sales@payrollbs.co.uk
Website: payrollbs.co.uk
Contact: Sales
Target employee range: Unlimited

Payroll Business Solutions are a **BACS Approved Bureau** and a leading UK developer of **HMRC-recognised** payroll software. As such we are able to maximise efficiencies and technological innovation for our outsourced services clients. Choose any level of provision, from payslip printing to fully managed payroll service. Friendly and experienced staff, integration with your HR and accounts systems, full compliance for **RTI** and optional services such as **pensions auto-enrolment** assessment and pension provider interface. Contact us today for detailed service information and pricing.

WEALDEN COMPUTING SERVICES LTD

Unit 6 Sovereign Business Centre,
33 Stockingswater Lane,
Enfield, Middlesex EN3 7XJ
Tel: 020 8364 7177
Email: sales@wealden.net
Website: wealden.net
Contact: George Williams
Target employee range: Unlimited

In this market experience counts. There is no room for mistakes when delivering payroll to numerous prestigious UK companies. Established in 1983, we provide BACS and HMRC accredited fully managed and outsourced Payroll services, week in week out, efficiently, accurately and cost effectively. We are agile and flexible and by listening to our customers we provide a service governed to their needs, now and into the future. But, we don't just stop at the traditional processing services, we often extend and go beyond to provide completely hosted services incorporating all our HR systems, online payslips, and other confidential documents that are easily accesible 24/7 by our customers' employees. A powerful solution tailored to meet the needs of our customers ensuring they are in control of their critical information and business processes.

GLOBAL PAYROLL / HR SOLUTIONS

CINTRA HR & PAYROLL SERVICES

Computer House, 353 High Street,
Gateshead, Tyne and Wear NE8 1ET
Tel: 0191 4787000
Email: sales@cintra.co.uk
Website: cintra.co.uk
Contact: Nham Lee
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GLOBAL PAYROLL / HR SOLUTIONS

FRONTIER SOFTWARE

63 Guildford Road, Lightwater,
Surrey GU18 5SA
Tel: 0845 3703210
Email: sales@frontiersoftware.com
Website: frontiersoftware.com
Contact: Sales department

Frontier Software, established in 1983, is a leading provider of HR Solutions with over 16000 customers in 13 countries worldwide. Our payroll solution is available in each country of operation. chris21 is a secure multi language HR database for all organisations around the world.

- Internet/intranet 24/7 access
- Employee & manager self service
- Complete audit capabilities
- End- user customisation

IMPLEMENTATION SUPPORT

i-REALISE

6-9 The Square, Stockley Park,
Uxbridge UB11 1FW
Tel: 020 3008 6359
E-mail: info@i-realise.co.uk
Website: i-realise.co.uk
Contact: Claudette Lovett

i-Realise bridges the gap between the needs of the business and the payroll system provider to ensure a successful implementation, regardless of whether the payroll system is managed in-house or outsourced. By adding experience, resources and skills in project management, business analysis and change management, i-Realise bolsters your team to provide the right skill sets. i-Realise ensures that any payroll system is implemented smoothly and effectively, delivering real value to the business.

INTEGRATED PAYROLL & HR SOLUTIONS

CAPITA

HR solutions
65 Gresham Street
London EC2V 7NQ
Tel: 020 7960 7769
Email: hrsolutions@capita.co.uk
Website: capitahrsolutions.co.uk
Target employee range: Unlimited

Capita HR Solutions supports the complete employee lifecycle. As a trusted partner with more than 25 years' experience in the delivery of outsourced payroll, HR, HR advisory and HR analytics, Capita has an excellent track record in implementation and delivery. We are the sole touchpoint for payslips, ad-hoc allowances and bonuses - and we commit to delivering a better service year-on-year. Our HR advisory service supports day to day processes as well as redeployment, outplacement, relocation and changes to business structure. Our analytics capabilities enable businesses to make informed data-driven HR decisions. We help organisations make cost savings, reduce risk, operate more efficiently. Find out more about Capita's payroll and HR services: capitahrsolutions.co.uk/our-solutions

CARVAL COMPUTING LIMITED

Interchange Business Centre,
Howard Way, Interchange Park,
Newport Pagnell MK16 9PY
Tel: 01908 787700
Email: sales@carval.co.uk
Website: carval.co.uk
Contact: Emma Clare
Target employee range: Unlimited

Carval provides uniquely integrated HR, Payroll, Time and Attendance systems and outsourced payroll services. Our market-leading HR Unity software, which includes employee self-service technology and mobile apps, is used by over 300 organisations throughout the UK in virtually every sector.

- Improve policy adherence and efficiency with automated processes
- Simple yet detailed reporting and analytics
- Communicate effectively with your employees
- Stay in line with the latest legislation and technologies with our free upgrade programme.

CINTRA HR & PAYROLL SERVICES

Computer House, 353 High Street,
Gateshead, Tyne and Wear NE8 1ET
Tel: +44 (0) 191 4787000
Email: sales@cintra.co.uk
Website: cintra.co.uk
Contact: Nham Lee
Target employee range: Up to 20,000

Cintra offers a uniquely customer focused approach combined with a robust, flexible and evolving mix of software and services tailored to meet your organisational requirements. With its broad customer portfolio covering both public and private sectors along with highly trained, experienced and motivated staff, Cintra offers the natural choice for Payroll and HR solutions in the UK. If you are looking for a long term partnership where solutions, in-sourced or out-sourced, are tailored to your individual needs with no hidden costs why not give Cintra a call, the friendly face of Payroll and HR.

INTEGRATED PAYROLL & HR SOLUTIONS

FRONTIER SOFTWARE

63 Guildford Road, Lightwater,
Surrey GU18 5SA
Tel: 0845 3703210
Email: sales@frontiersoftware.com
Website: frontiersoftware.com
Contact: Sales Department
Target employee range: Unlimited

Frontier Software PLC, a leading provider of integrated HR and Payroll solutions, offers total integration across all modules. The easy to use and versatile products meet the ever changing needs of Human Resource and payroll management to organisations in the UK and worldwide. chris21 is continually enhanced and updated to keep abreast of business and government legislative changes. Additional modules include Time & Attendance, Employee/Manager self service, Learning and Development, Recruitment, expenses and health & safety. Frontier Software PLC is accredited to PAYE Recognition Scheme, ISO27001 and ISO9001:2000 and BACS approved.

INTELLIGO

78 York Street, London W1H 1DP
Tel: 0800 0390116
Email: sales@intelligosoftware.co.uk
Website: intelligosoftware.co.uk
Contact: Fiona Cullinane
Target employee range: Unlimited

Intelligo is a leading provider of corporate Human Resource and Payroll Software and Services in the UK and Ireland with clients ranging in size from 300 to 20,000+ employees. Megapay, Intelligo's owned and developed flagship payroll system integrates seamlessly with MegaHR, a web-based enterprise level Human Resource solution. Built on a shared database this allows for accurate sharing of information such as job history, salary history, holiday leave, etc between Payroll and Personnel, ensuring key employee data is entered only once. Megapay and MegaHR are available to purchase as either an On Premises installed solution or on a Software as a Service (SaaS) basis.

Additional modules include Employee/Line Manager Self Service, Training, Recruitment, Consultancy, plus much more.

SCC PYRAMIDHR

Cole Valley 2, 10 Westwood Avenue
Cole Valley Business ParkTyseley
Birmingham B11 3RF
Tel: 01926 485 085
Email: sales@pyramidhr.co.uk
Website: pyramidhr.co.uk

Since 1976 SCC PyramidHR, part of Specialist Computer Centres plc, Europe's largest independent IT business, has been providing Payroll & HR Services. Our PyramidHR application is a fully integrated, real time, single SQL database, modular system, that fellow HR and Payroll professionals will instantly recognise as a practical and functionally-rich HR & Payroll solution which addresses all aspects of employee management.
An intuitive interface and ease of use, ensures that clients are quickly 'up to speed', whilst the depth and breadth of functionality delivers an effective and powerful solution.

SAGE

4 Witan Way, Witney, Oxon, OX28 6FF
Tel: 0800 694 0568
Email: SnowdropKCS@sage.com
Contact: Sales
Target employee range: 100+

Sage HR & Payroll has over 30 years of experience delivering integrated HR and payroll solutions, to many of the UK's successful mid and large organisations. We offer a wide range of solutions, encompassing everything from recruitment, personnel and payroll, through to training & development performance management, self-service and payroll outsourcing.

To find out more about our HR & Payroll software visit sage-snowdropkcs.co.uk

WEALDEN COMPUTING SERVICES LTD

Unit 6 Sovereign Business Centre,
33 Stockingswater Lane,
Enfield, Middlesex EN3 7XJ
Tel: 020 8364 7177
Email: sales@wealden.net
Website: wealden.net
Contact: George Williams
Target employee range: Unlimited

Wealden Computing Services is a leading provider of integrated HR, Payroll and Time and Attendance systems with a long pedigree of creating functionally rich systems to meet organisation and employee requirements now and into the future. Working closely in partnership with our customers Wealden is able to deliver configurable, flexible and reliable solutions that meet the complex requirements of a modern payroll. Delivered as stand alone or an integrated solution that can be in-house, managed or hosted and accessible 24/7. Powerful solutions tailored to meet our customer's needs ensuring they control critical information and business processes. **Payroll: HR: Self-Service: Time and Attendance: Payroll Bureau Services: Hosted Services: Training: Consultancy.**

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CINTRA HR & PAYROLL SERVICES

Computer House, 353 High Street,
Gateshead, Tyne and Wear NE8 1ET
Tel: 0191 4787000
Email: sales@cintra.co.uk
Website: cintra.co.uk
Contact: Nham Lee
Target employee range: Up to 20,000

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FRONTIER SOFTWARE

63 Guildford Road, Lightwater,
Surrey GU18 5SA
Tel: 0845 3703210
Email: sales@frontiersoftware.com
Website: frontiersoftware.com
Contact: Sales Department
Target employee range: 50+

Frontier Software's payroll service is tailored to each organisation as we understand that each has its own requirements. From bureau to fully managed, we offer security and backup to ensure a smooth and confident payroll operation. We are auto-enrolment and Real Time Information ready.

- Dedicated experienced payroll team
- Business disaster recovery
- BACS approved bureau
- Accurate, flexible and reliable service
- UK Processing centres
- PAYE Recognition Scheme accredited

INTELLIGO

78 York Street, London W1H 1DP
Tel: 0800 0390116
Email: sales@intelligosoftware.co.uk
Website: intelligosoftware.co.uk
Contact: Frances McDonald
Target employee range: Unlimited

Intelligo's tailored payroll service, Intellipay, encompasses everything from a basic bureau service to a fully managed payroll solution where we become your payroll department. For a fixed monthly fee we process your payroll using our own renowned payroll software, Megapay. Our solution comprises:

- Full payroll processing including all statutory returns
- Extensive Suite of Payroll Reports
- Auto Enrolment and RTI compliant
- Allocated, Highly Experienced, Payroll Specialists
- Branded Employee Helpline
- Employee Self Service web portal

Intelligo is a true Partner for your Payroll needs.

SAGE

4 Witan Way, Witney, Oxon, OX28 6FF
Tel: 0800 694 0568
Email: SnowdropKCS@sage.com
Contact: Sales
Target employee range: 100+

Sage Payroll Outsource Services offers a range of flexible payroll service options that are designed to ease the headache of payroll administration. Whether you want fully managed, part managed or bureau we can offer a service that matches your needs now and in the future. To find out more about our Payroll Outsource solution visit sage-snowdropkcs.co.uk

SCC PYRAMIDHR

Cole Valley 2, 10 Westwood Avenue
Cole Valley Business Park Tyseley
Birmingham B11 3RF
Tel: 01926 485 085
Email: sales@pyramidhr.co.uk
Website: pyramidhr.co.uk

Since 1976 SCC PyramidHR, part of Europe's largest independent IT business, has been providing Payroll & HR Services.
Based upon our PyramidHR integrated Payroll & HR system, SCC is almost unique amongst payroll service providers to own and manage all aspects of the delivery of our Payroll & HR solutions; from our UK secure data centres, through our printing and software support, to our UK based managed payroll teams. Our tailored solutions provide flexible online and on-device access including employee and manager self service.

P11D EXPENSES & BENEFITS

PERSONAL AUDIT SYSTEMS LTD

Unit 5, Enterprise House,
Manchester Science Park,
Manchester M15 6SE
Tel: 0161 820 7113
Email: sales@p11dorganiser.co.uk
Website: p11dorganiser.co.uk
Contact: Graham Whitehouse
Target employee range: 100 to 100,000+

The P11D Organiser is the most powerful, easy to use and comprehensive solution to completing P11D returns. Currently the UK's market-leading P11D software package, acclaimed for it's ability to deal with any number of returns, ease of use and customer support. Offering multiple electronic reporting features as standard, such as P11D e.m ail delivery and Government Gateway facilities, the P11D Organiser is the most advanced and powerful system for managing and reporting benefits and expenses. The package's intelligent data import routines offers power with flexibility. Cutting edge software backed up by a prestigious blue-chip client base makes the P11D Organiser the perfect solution for businesses of all sectors and sizes.

PAYROLL MARKET INTELLIGENCE

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Website: payrollworld.com
Contact: Lauren McWilliams

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RECRUITMENT

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Tel: 020 7940 4801
Email: sales@payrollworld.com
Website: payrollworld.com
Contact: Sales department
Target employee range: All PAYE employers

Payroll World offers online job advertising at payrollworld.com. The website receives over 8,000 unique visitors and the job section is the most popular area, making this a great opportunity for you to find the perfect candidate for your job. Your entry will include your company logo and a description of the position being advertised. Whatever area of the payroll market you are targeting, there is no better place to advertise. Take advantage – call the sales team now.

SOFTWARE

FRONTIER SOFTWARE

63 Guildford Road, Lightwater,
Surrey GU18 5SA
Tel: 0845 3703210
Email: sales@frontiersoftware.com
Website: frontiersoftware.com
Contact: Sales department
Target employee range: Unlimited

Frontier Software PLC, a leading provider of integrated HR and Payroll solutions, offers total integration across all modules. The easy to use and versatile products meet the ever changing needs of Human Resource and payroll management to organisations in the UK and worldwide. chris21 is continually enhanced and updated to keep abreast of business and government legislative changes. Additional modules include Time & Attendance, Employee/Manager self service, Learning and Development, Recruitment, expenses and health & safety. Frontier Software PLC is accredited to PAYE Recognition Scheme, ISO27001 and ISO9001:2000 and BACS approved.

INTELLIGO

78 York Street, London W1H 1DP
Tel: 0800 0390116
Email: sales@intelligosoftware.co.uk
Website: intelligosoftware.co.uk
Contact: Fiona Cullinane
Target employee range: Unlimited

Intelligo's flagship payroll product Megapay, is the Number 1 payroll system choice for corporate organisations and the public sector. Megapay is used throughout every major industry from Manufacturing, Telecoms, Top 5 Accounting Firms, Government Departments, etc., with clients ranging from 500 to 20,000+ employees. As a Certified Workday Global Payroll Cloud Partner, Megapay is certified as interoperating with Workday HCM. In addition, Megapay also interfaces with leading T&A and Financial applications.

PAYROLL BUSINESS SOLUTIONS

Unit 6 Bourne Court, Southend Road,
Woodford Green, Essex IG8 8HD
Tel: 020 8550 7758
Email: sales@payrollbs.co.uk
Website: payrollbs.co.uk
Contact: Sales
Target employee range: 25 to unlimited

Accord Payroll simplifies payroll processing through advanced features that include statutory and occupational sickness and maternity schemes, holiday entitlement, salary sacrifice, umbrella company calculations, expenses dispensation and user definable calculations. We offer hosted (SaaS) and in-house software solutions. Our software is HMRC-recognised for EOY and RTI e-filing and basic payroll values. Advanced accounting features with journal export, plus HMRC DPS Interface for outgoing documents and notifications from HMRC.
Optional, fully Integrated modules: Accord MyPay – online payslips and P60s, P11D and reports, pensions auto-enrolment –assessment and pension provider interface, recruitment modules – Accord timesheets, invoicing and credit control, Accord CIS.

SOFTWARE

PEGASUS SOFTWARE LTD

Address: Orion House,
Orion Way, Kettering,
Northamptonshire NN15 6PE
Tel: 0800 919704
Email: info@pegasus.co.uk
Website: pegasus.co.uk
Contact: Enquiries department
Target employee range: 1 to unlimited

With over 30 years' experience, Pegasus Software is a market leading supplier of payroll & HR software with HMRC PAYE Recognition. Opera 3 Payroll & HR simplifies complicated payroll procedures and caters for RTI, auto enrolment and salary sacrifice as standard. Integration is built to popular pension providers; NEST and NOW: Pensions is built in. It's flexible for your business needs, available as an integrated solution or stand alone. It's functionally rich including e-mail payslips and P60s; Statutory Payments and AEOs; P11 & P32 processing, reporting and consolidation; Directors NI & Retrospective NI Calculations; Detailed history and payslip retention for 999 periods; user-definable payroll view with drilldown; integration with Document Management software, Business Intelligence and web based Payroll Self Service is also available.

SOFTWARE AS A SERVICE

FRONTIER SOFTWARE

63 Guildford Road, Lightwater,
Surrey GU18 5SA
Tel: 0845 3703210
Email: sales@frontiersoftware.com
Website: frontiersoftware.com
Contact: Sales Department
Target employee range: 1 to 50,000

Founded in 1983, Frontier Software PLC is one of the most trusted global suppliers of HR and Payroll software and services to all areas of the public and private sectors.

Implementation of the fast growing technology platform of Software-as-a-Service (SaaS) has allowed Frontier Software PLC to meet their client's needs and produce measurable business benefits both in the UK as well as around the World.

TRAINING

PAYROLL WORLD TRAINING IN ASSOCIATION WITH LEARN PAYROLL

The Learn Centre Ltd
3A Penns Road, Petersfield,
Hampshire GU32 2EW
Tel: 01798 861111
Email: michaels@thelearncentre.co.uk
Website: payrollworld.com/content/training
Contact: Michael Short
Target employee range: All PAYE employers

Payroll World has been well respected by payroll, HR and finance professionals for over 11 years for incisive comment and practical advice. Now in association with Learn Payroll, we offer a select range of CPD **certified short courses** to develop real skills in key areas of payroll and related organisational change. Courses range from the Payroll Introduction course to the Payroll & HR Update. You can find the variety of courses available online and for more information call us today on **01798 861111**.

WORKFORCE MANAGEMENT

FRONTIER SOFTWARE

63 Guildford Road, Lightwater,
Surrey GU18 5SA
Tel: 0845 3703210
Email: sales@frontiersoftware.com
Website: frontiersoftware.com
Contact: Sales department
Target employee range: Unlimited

Frontier Software PLC, a leading provider of integrated HR and Payroll software solutions, offers chris21, a comprehensive HR integrated solution, for effective workforce management. Intuitive and easy to use, chris21 is continually enhanced and updated to keep abreast of business and government legislative changes. Additional modules include Time & Attendance, Employee/Manager self service, Learning and Development, Recruitment, expenses and health & safety. Frontier Software PLC is accredited to PAYE Recognition Scheme, ISO27001 and ISO9001:2000 and BACS approved.

Payback

Smiling in the face of payroll

Robert Leach
A valueless pen person who wishes to align his fee to market dynamics

Just stunning

When prime minister Theresa May met president Trump she referred to his "stunning" election victory. This is a clever use of the word. "Stunning" could simply mean "amazing". But equally it could mean "bonkers". Our prime minister's comments are an example of delightfully ambiguous statements. These were once widely used in job references. Such as:

- Anyone who gets Sandra to work for them is fortunate.
- I shall waste no time in reading your job application.
- Nothing is too good for this worker.
- It's impossible to put a value on David's contribution to the company.
- A good working relationship has been forged.
- I am pleased to confirm that Deirdre is a former colleague of mine.
- I recommend this candidate with no qualifications whatsoever.
- I assure you that no one is better than Don at that job.
- I cannot say enough good things about Sally nor can I praise her too highly.
- Everyone was sad that he left after so many years in post.

Each of these can be read as a compliment or an insult. If someone plays a piece of music that sounds like nothing on earth, tell them their playing was out of this world. If someone's comments are thick, tell them they are "deep".

A worker was once asked to retract his comment that "half the directors are corrupt". So he did, and clarified that "half the directors are not corrupt".

In the old days when job references fearlessly included opinions, many euphemisms were used. The stroppy worker was "independent-minded". The uncooperative worker was "capable of working on his own". A gossip was "well informed".

Whatever our prime minister meant, we do know that Trump wants a special relationship. How special may have been inadvertently disclosed in a briefing that misspelled her name three times, leaving out the 'h' in Theresa.

Of high heels

In December 2015, Denise Thorp was sent by Portico agency as a temporary receptionist for the accountancy firm PwC. The agency told her that she should be wearing high heels of between two and four inches. She was told she could either buy a pair of high heels or go home without pay. She chose the latter course and started a campaign. PwC had not made any stipulation about heels.

This garnered more than 100,000 signatures and led to a parliamentary enquiry. This showed that women were still being subjected to unreasonable dress codes.

Portico's own guidance included an edict that staff were not allowed to wear embroidered socks. Portico has now reduced their code and abolished the high heel and embroidered sock guidance.

For those of us who thought prescriptive dress codes had long disappeared, this sounds like a throwback to 1975 when the Sex Discrimination Act and Equal Pay Act both became law. Not all employers immediately took to this act. One engineering company advertised for a "receptionist, male or female, but must look like Raquel Welch and wear a miniskirt". They were told off, but that is exactly what they employed. Unfortunately, enforcement was entrusted to the Equal Opportunities Commission based in "Manchester". The Post Office soon realised why letters were being addressed to "Personchester". Some even thought that "chest" was a bit sexist, and so wrote to "Womanbuster". Well, it was different in the 1970s.

Some recent pronouncements

A Microsoft press release recently stated: *"In response to a recent review we are adjusting the British pound prices of some of our hardware and consumer software in order to align to market dynamics."*

What does this actually mean? It means they are putting their prices up.

From on high

The CofE's General Synod made this typing error in the Church of England Pensions (Amendment) Regulations 2017 Explanatory Memorandum: *"Regulation 2(1) substitutes a new paragraph for paragraph (1) of regulation 5 of the 1997 Regulations. The effect of the substitution is to require two members of the board to be elected by the House of Laity from among its members (instead of requiring sex members of the Board to be elected by the House of Laity)."*

Improving

Finally, only Her Majesty's Revenue and Customs could publish the following, which appeared in Agency Update 58:

"From April 2017 HMRC will no longer accept any telephone calls to verify subcontractors. This change is one of a series of improvements we have made to CIS..."

PAYROLLWORLD TRAINING

In association with

learnpayroll
training that works for you

Managing international payroll

Learn Payroll launch a full range of foreign jurisdiction payroll courses

UK based payrollers are increasingly expected to manage payroll production for other countries, often outsourcing to local experts. Our courses provide you with a comprehensive overview of each jurisdiction's rules.

This course is perfect for those outsourcing payroll to local suppliers and ideal for HR, Payroll or finance professionals from companies who are looking to expand their operations abroad.

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