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FROM THE EDITOR

Getting it right



People in the industry often talk about the typical traits of the payroller. Without wishing to generalise or stereotype, I think it is widely accepted that there are several key characteristics that are prevalent in the sector. (By the way, for an amusing take on this, read Robert Leach's Payback column on page 38.)

In last month's column I discussed the high level of accuracy needed for the job, and it's fair to say people working in payroll take a great deal of pride in their attention to detail in making sure people are paid the right amount at the right time. There's no doubt that 'getting it right' is top of the list of priorities for the payroll professional. But linked to that is a desire to gather as much information as possible. Payrollers tend to have an insatiable appetite for knowledge on all the relevant areas for the job. Whether it's processing, regulation, software, employment law or pensions, people in payroll want to find out all there is to know, because that knowledge will be invaluable when it comes to that all-important task of paying people accurately, on time.

This quest for knowledge is uppermost in our minds when we put together the Payroll World Autumn Update event, which takes place this year on 3 November at the Hilton London Bankside. The Autumn Update covers every aspect of the industry, comprising both the In-House Payroll Conference and the Client Payroll Conference. With a total of 22 sessions and 32 speakers, including Angela Knight CBE, chair of the Office for Tax Simplification, it's safe to say learning opportunities will be in abundance. You can find out more by turning to page 4.

Then, on the evening of 3 November at the same venue, the mood will turn to celebration, as the Payroll World Awards recognise excellence in the industry and reward the high standards set over the last 12 months. The Awards are the highlight of the payroll calendar for good reason, and it's sure to be a night to remember.

I hope to see you at both events. Enjoy this month's issue.

JEROME SMAIL

●● People working in payroll take a great deal of pride in their attention to detail ●●

CONTRIBUTORS

Editor: Jerome Smail
jerome@payrollworld.com

Designer: Barnaby Attwell

Commercial Director:
 Jo Smith
jo.smith@payrollworld.com

Sales Director:
 Vicki Clubley
vclubley@shardmediagroup.com

Sales Executive: Max Fitzgerald
max@payrollworld.com

Head of Marketing: Lauren McWilliams
lauren.mcwilliams@payrollworld.com

Marketing Executive: Lena Elhibir
lelhibir@shardmediagroup.com

Head of Events: Jenna Parker
jenna@payrollworld.com

Deputy Head of Events: Claire Davison
claire@payrollworld.com

Events Executive: Kelly Goffin
kgoffin@shardmediagroup.com

Head of Conference Production:
 Mike Jeapes
mike@payrollworld.com

Conference Production Manager:
 Heidi Stavrou
heidi.stavrou@payrollworld.com

Managing Director: Luke Broadhurst
lbroadhurst@shardmediagroup.com

Publishing Director: Kamala Panday
kamala@payrollworld.com

Subscriptions:
payrollworld@circdata.com
 01635 588487

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AWARDS

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SIMPLIFICATION**

Claire Snooks
Payroll Manager,
HR Operations
SANTANDER

Fred Walden
Global Programme
Manager, Payroll
BRAMBLES

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5.5

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Clare Dooley of Marken talks to Jerome Smail about the challenges of international payroll

For all the latest news and views click onto:
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1 Apprenticeship levy plans published for consultation

The government has published draft regulations for consultation on the calculation, reporting and payment of the apprenticeship levy.

HMRC is seeking views from employers who are likely to have a liability to pay the levy (those with annual pay bills greater than £3m), employer advisers and payroll agencies.

The draft regulations are available to view at <http://bit.ly/2dhluov>. The technical consultation will close on 14 November 2016.

The apprenticeship levy was first announced at Summer Budget 2015, and at Autumn Statement 2015 it was announced that it would come into effect in April 2017.

2 Delay to digital tax plans announced

HMRC has delayed its digital tax plans until 2019 to allow large businesses time to adjust, it was announced at the tax authority's annual conference.

Jane Ellison MP, financial secretary to the Treasury, said: "You told us that even slightly larger businesses might need more time to prepare for the new system – so we have proposed deferring the introduction of any changes to 2019 for those businesses."

The announcement comes in response to concerns over HMRC's original timetable for implementing the new scheme.

The government has also confirmed that the exemption from quarterly returns applying to individuals with secondary incomes of less than £10,000 a year from self-employment or property will now be extended to all unincorporated businesses and landlords with annual incomes below £10,000.

Ellison added: "You told us that the smallest businesses might struggle to keep their records online – so we exempted over a million more landlords and small businesses from the proposed changes."

3 Study reveals best and worst times to call HMRC

Research has uncovered a way to cut down on call-waiting times when contacting HMRC, by revealing the best and worst times to phone.

According to a study by tax insurers PfP, which analysed calls over the first four months of 2016, waiting times are at their lowest in the morning between 8.30am and 9.30am, and at lunchtime between 12pm and 12.30pm.

PfP's research showed that during these times, callers waited an average of four and a half minutes to be put through to an adviser.

The study also showed the worst time to phone is between 4.30pm and 5.00pm, when callers spent an average of 12 minutes on hold.

Kevin Igoe, managing director of Pfp, commented: "HMRC continues to crack down on the underpayment of tax, but in addition to this it needs to take steps to ensure it provides sufficient quality of customer service to deal with the subsequent queries."

4 Date set for Hammond's first autumn statement

Chancellor Philip Hammond will deliver his first autumn statement on Wednesday 23 November. It will set out the government's taxation and spending plans, and the state of the UK economy.

Hammond, appointed in the summer by prime minister Theresa May after the sacking of previous incumbent George Osborne, said: "The autumn statement will set out the government's economic and fiscal plans based on the latest forecasts from the Office for Budget Responsibility.

"In the run-up to the autumn statement I will be engaging with Britain's business leaders and employee representatives through a series of industry round tables, meetings and visits."



●● *I will be engaging with Britain's business leaders and employee representatives through a series of industry round tables, meetings and visits* ●●

Philip Hammond, Chancellor of the Exchequer

5 MPs call for action against pregnancy discrimination

Government action is urgently needed to tackle a "shocking and unacceptable" rise in workplace discrimination against pregnant women and new mothers, according to MPs.

A report by the House of Commons women and equalities select committee revealed the number of women forced to leave their job because of pregnancy discrimination or concerns about the safety of their child has doubled over the last ten years to 54,000.

The committee stressed the need for greater workplace protection to ensure new and expectant mothers are not discriminated against by their employers, and called for a system similar to the one used in Germany, where a dismissal ban prevents redundancies for pregnant employees except in rare cases, such as gross misconduct or the employer experiencing severe financial difficulties resulting in multiple job losses.

Government urged to stick to its guns on the National Living Wage

THINK-TANK SAYS THERE'S NO NEED TO WATER DOWN EXISTING PLANS FOR RATE RISES

Backtracking on the National Living Wage (NLW) could leave some full-time workers up to £1,000 a year worse off by 2020, according to analysis.

Business leaders are trying to persuade the government to abandon plans to raise the National Living Wage (NLW) to 60% of median earnings by 2020. In August at least 16 trade associations wrote jointly to business secretary Greg Clark, recommending that he "exercise caution" on the NLW in light of the "economic uncertainties the country faces" following the vote to leave the EU. They would like the government to drop the current target, which according to the original projections would mean a rise from the current NLW hourly rate of £7.20 to around £9 by 2020.

However, the Resolution Foundation think-tank says that the in-built flexibility of the NLW - which automatically adjusts to economic shifts by being pegged to typical hourly pay, rather than the £9 cash figure with which many people have now associated the policy - means there is no need to water down plans.

The analysis, based on the latest summary of independent

economic forecasts published by the Treasury, shows that the NLW is currently on track to rise to around £8.70 in 2020 - that's lower than the £9 forecast in the March 2016 budget, due to expectations of weaker wage growth. The research also notes that the projected figure for 2020 is likely to rise and fall in coming years as wage forecasts are updated and the actual impact of implementing Brexit becomes clear.

Losing out

The analysis shows that should the government scale back its ambition over the next four years - for example by raising the NLW at a similar pace to the recent minimum wage increases applied following the 2008 financial crisis - its value would fall by around 55p per hour in 2020. This would lower the annual pay of a full-time worker on the NLW by around £1,000, relative to current plans. Should the NLW's current percentage of median pay be maintained, rather than increased to 60% by 2020, the annual pay would be reduced by £1,500.

Around one in five women and one in five workers aged 26 to 30 would lose out from



●● *Backsliding on the government commitment is unnecessary given the in-built flexibility of the policy to adjust to changing economic circumstances* ●●

Conor D'Arcy, Resolution Foundation

any backsliding on the National Living Wage, as would over a quarter of workers aged 66 and over. The think-tank adds that sticking to the current policy is very different to pursuing a cash target of £9 or higher in the face of weaker overall wage growth, which it says could jeopardise the success of the NLW.

Therefore, the Resolution Foundation says the main focus should now be on implementation. It is calling for the government's upcoming industrial strategy and productivity plan to include a focus on the low-paying sectors of the economy to help employers handle the higher labour costs brought about by the NLW.

Conor D'Arcy, policy analyst at the think-tank, said: "The National Living Wage is a hugely popular policy that is set to deliver a pay rise to six million of Britain's lowest paid workers and play a pivotal role in the prime minister's vision for an economy that works for everyone, not just the privileged few.

"Understandably, some businesses are unhappy about a higher minimum wage, particularly amid the post-referendum uncertainty.

"However, backsliding on the government's current commitment is unnecessary given the in-built flexibility of the policy to adjust to changing economic circumstances. It would also be costly for millions of low-paid workers, so the prime minister should stick to her guns."

Pensions dashboard scheduled for spring next year

A prototype of the pensions dashboard will be ready by March 2017, the government has announced.

The Treasury has secured agreement from 11 of the largest pension providers: Aviva, Aon, HSBC, LV=, NEST, Now: Pensions, The People's Pension, Royal London, Standard Life, Zurich and Willis Towers Watson - to build the first prototype of its kind in the UK.

The ABI has also agreed to manage the pilot project.

The pensions dashboard, first announced in Budget 2016, is a platform allowing savers to see all their pension pots in one place, helping them to plan for their retirement more effectively. On average, a person can have 11 employers over their working life, which means they could end up with almost a dozen private pensions by the time they retire.

The pensions dashboard aims to also provide a link to "lost" pension pots with previous employers and could help release the £400m-worth of pension savings that the Department for Work and Pensions estimates currently remain unclaimed.

The economic secretary, Simon Kirby, said: "Pensions and savings decisions are some of the most important a person will

make during their lifetime. The government is determined to make sure people can access the information they need to plan effectively for their future.

"The pensions dashboard will unlock a huge amount of information that will help people make the best choices for them and I am delighted that 11 of the largest pension providers have agreed to work together to build a working prototype."

Did the government almost lose the power to deduct tax?



The government loses the power to deduct income tax on 5 April annually and has to seek permission to apply tax in the following tax year.

The annual Budget statement sets the annual income tax bands and rates, all of which are laid out in a single bill – the annual Finance Bill. This is the means by which the government seeks statutory permission to impose income tax for another tax year. However, the measures in this bill are not actually legally

binding until it receives royal assent. The Finance Bill 2016 received royal assent on 15 September 2016 and can now be called the Finance Act 2016. So, the government has the necessary statutory power to deduct income tax for the tax year 2016-17.

So, what about the period from 6 April to 14 September?

There is a handy piece of legislation called the Provisional Collection of Taxes Act 1968 (PCTA). This provides the government with the interim authority for the collection of taxes between the time the bill is laid and enacted. However, the original wording of the act said that any request to deduct tax for the following year would expire on 5 August of the following tax year. Essentially, this meant there was a short legislative window between the time the Finance Bill was first presented to the time by which

parliament had to approve it. If the time between bill and act passed 5 August, the Exchequer would, theoretically, have to return to taxpayers all revenues collected under the temporary authority given by PCTA.

On the surface, it appeared to me as though the government had lost the power to deduct income tax. However, the 2011 Budget announced that the then coalition government would change the PCTA “to maintain the government’s ability to collect income tax and certain other taxes and duties on a provisional basis following changes to the parliamentary timetable”. This timetable change was the result of the Fixed Term Parliaments Act 2011 which led to the annual parliamentary sessions now running from spring of one year to spring of the next. In short, the PCTA changes mean that:

- a bill, eg the Finance Bill 2016, can be formally “carried over”



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

from one session to another or reintroduced within 30 days of the next session, and;

- in order to allow for the required parliamentary scrutiny, there is now a period of seven months during which the interim collection powers of the PCTA continue to have effect.

That change to 1960s legislation passed me by! It’s a nuisance as I was looking forward to a bit of a windfall.

National Minimum Wage from October 2016

We are approaching that time of year again – the time to think about National Minimum Wage (NMW) rate increases.

On 14 March 2016, the UK government accepted the recommendations in the Low Pay Commission’s (LPC) spring 2016 report for the NMW rates to apply from October 2016. Last week, the draft regulations were approved in the House of Lords. They apply UK-wide, amend regulation 4A of the National Minimum Wage Regulations 2015 and state that the NMW rates for the first pay reference period on or after 1 October 2016 are as follows:

- The rate for 21- to 24-year-olds will increase by 25p to £6.95 per hour (from £6.70).
- The rate for 18- to 20-year-olds

will increase by 25p to £5.55 per hour (from £5.30).

- The rate for 16- to 17-year-olds will increase by 13p to £4 per hour (from £3.87).
- The apprentice rate will increase by 10p to £3.40 per hour (from £3.30).
- The accommodation offset will increase by 65p to £6 per day (from £5.35).

These increases are in addition to the National Living Wage (NLW) rates that apply to those who are 25 years old or over.

At the time of any changes, I always point out the importance of the pay reference period. This is the period of time for which payment is being made. As a simple example:

A weekly payroll pays on 6 October 2016 for the week up to

and including Sunday 2 October 2016. This means there is a pay reference period that runs from 26 September to 2 October. The first pay reference period on or after 1 October does not start until 3 October. The rate legally payable to the worker is dependent on the date that the pay reference period started and their age at that date. Using the above weekly example:

If the worker is 24 on 26 September 2016, there is a legal obligation to ensure they are paid at least £6.70 per hour for the whole pay reference period. Assuming they are still 24 on 3 October, there is a legal obligation to ensure they are paid at least £6.95 per hour.

If the worker is 24 on 26 September 2016 but turns 25

on 27 September, there is a legal obligation to ensure they are paid at least £6.70 per hour for the whole pay reference period ending 2 October but they must be paid at the NLW of £7.20 for the pay reference period starting 3 October. Remember, the legal obligation is all to do with the pay reference period.

In the above examples, the employer can pay from 1 October if they want to or from the date the worker moved into another age bracket. But there is no statutory obligation to do so.

There is also a welcome change to the “minimum wage calendar” from 1 April 2017. At this time, reviews of both the NLW and NMW rates will be aligned to be effective from April each year.

It's not only mums that have workplace protection

There are various pieces of very important legislation that give women statutory employment rights during and after pregnancy.

Although this legislation varies in Great Britain and Northern Ireland, fundamentally, the rights are the same – for example, the right to maternity leave, protection from discrimination, the accrual of annual leave through maternity leave, the right to antenatal care and the right to return to work.

Initiative

Recently, the Equality and Human Rights Commission (ECHR), which represents Great Britain, launched its Working Forward initiative. This was in response to commission research with (the now defunct) Department for Business Innovation and Skills (BIS) that

looked at workplace maternity-related discrimination (that is, in pregnancy and motherhood). The research report is certainly worth reading, as it does expose some shocking discrimination trends and workplace misunderstandings, not least the headline statistics that showed:

- 84% of employers recognise the need to support pregnant employees and those on maternity leave, while
- 77% of new mothers said they have experienced at least one discriminatory incident at work.

Pledge

Therefore, Working Forward encourages employers in Great Britain to recognise their statutory obligations and, also, the important role that pregnant workers and new mothers play in the workplace. It asks employers

to make an online “pledge” to:

1. “Demonstrate leadership from the top down” (that is, make sure that everyone in the company is aware of their statutory obligations).
2. “Ensure confident employees” (that is, make sure that employees are fully aware of their statutory rights and are also able to talk about these in the workplace).
3. “Train and support line managers” (that is, make them aware that pregnancy and motherhood does not need to be a difficult thing to manage in the workplace).
4. “Offer flexible working practices” (that is, recognise that there is a statutory obligation to do this anyway and think “creatively” about how this could work for pregnant workers and mothers in line with the requirements of the business).

Great British employers that sign the pledge will be supported by information and material sent back by ECHR. I fully support this. There is no doubt that it is an admirable initiative and, in the same voice, there is no doubt that employers should be aware of their statutory obligations, at the very least.

Quite why the initiative does not make reference to employees that are becoming parents via adoption is, I believe, an unfortunate omission.

So, while supporting Working Forward, employers should not forget that the same or similar statutory obligations apply in the following cases:

- Employees taking adoption leave.
- Employees taking paternity leave.
- Employees taking shared parental leave.

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Pension problems

Pension deficits are a growing problem, as recent scandals have highlighted. So what can reward and payroll professionals do to ease the situation?

Charles Cotton provides some answers



Defined benefit (DB) pensions hardly seem to have been out of the news recently. With the growing scandal around the pensions at BHS and Tata Steel plants, there has been an increased focus on the problems associated with pension deficits. We have had various reports about how employers have responded to the decision by the Bank of England to lower interest rates in light of the UK's decision to leave the EU. The cut in the Bank of England's interest rate has increased the amount that firms have to contribute to their DB arrangements.

There has also been publicity about how such schemes have been changing their investment approach. The current economic uncertainty has accelerated the flight by DB schemes from equities and into less risky corporate and government bonds. However, while bonds and gilts are less risky, they also deliver a lower return and so employers will probably have to contribute more to make up the gap between assets and liabilities.

Furthermore, press reports claim that firms are having to pay off their pension deficits by diverting money away from investment in plant, equipment, research and development, new technology and employees. This lack of investment is showing itself in the UK's poor productivity record. At the same time, the growth in employee pay and benefits is being held back as money is diverted away from current to future reward.

While some employees may recognise that at least they'll ultimately benefit when they receive their DB pension, others who are not members of the scheme could feel aggrieved, as they are paying for the pension benefits of colleagues through lower wages and benefits.

However, while pension deficits have been increasing, recent research indicates that firms are more likely to use their profits to pay shareholders than use it to



●● *Growth in pay and benefits is being held back as money is diverted away from current to future reward investment* ●●

pay down the pension deficit. Though DB and defined contribution plans invest in shares and both would suffer if the dividend payment on shares was cut.

Ultra-low interest rates are not just having an impact on pension plans. Individuals are able to increase the amount of debt they owe because the costs of borrowing and spending has fallen. Similarly, as interest rates have declined, the return on saving and investment has also fallen. Employees now don't necessarily see mortgages, student loans or credit card spending as borrowing.

Sustainability

What can reward and payroll professionals do? I've written previously about the link between employee financial wellbeing and business performance, and in the New Year the CIPD is launching a report that

looks at how people managers can design and implement a financial wellbeing strategy in their organisation. However, while taking on debt such as a mortgage or a car loan is normal, it is important for people managers to stress to workers that these debts must not grow to a level that become unsustainable, especially when interest rates start to increase.

What can pay and payroll staff do about pension deficits? One option is to look at ways of growing the firm, such as through developing new markets or improving productivity. This will give the plan sponsor more money to help pay down the deficit. In addition, this extra money can also be used to increase pay and so resulting in productivity-growth driven inflation, which will result in an interest rate rise.

Reward and payroll staff also have an important role in dealing with employee worries and fears about what could happen to the company pension scheme and their retirement plans. There needs to be an ongoing pension communication with employees, not just about how the pension scheme is impacting on the organisation and the role of the pension protection fund in securing the rights of plan members.

There is also a bigger question to ask about the fairness of shareholders continuing to get their rewards for growing businesses while pension pots of frontline workers continue to be squeezed, but that could be another article by itself (and dare I say, probably will).

To summarise, payroll and reward professionals need to help their organisations look at the various ways they can improve business performance so that the employer can increase its pension contributions in addition to its rates of pay. ♦

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

Keypoints

Defined benefit pensions have been in the news, with an increased focus on the problems associated with pension deficits

Some employers have reduced their investment programmes while others have reduced other elements of reward spend

Payroll and reward professionals have a key role in driving productivity improvements that will reduce deficits in a sustainable way

Where are we now?

The auto-enrolment project was predicted to face its key challenge in 2016. So, is capacity being crunched or is AE becoming business as usual?

Henry Tapper investigates



By now we were due to be in trouble. There was talk of tsunamis and capacity crunches. Nostradamus had nothing on the industry commentators saying that we wouldn't cope. Well, it seems as though we're coping.

I go to events and ask participants, "How's it going?" People who were supposed to be swamped turn round and say, "Busy," with that look that says, "We're making money."

The major software houses, Sage included, have upgraded their pension/ auto-enrolment modules. They continue to train employers and bureau managers in auto-enrolment compliance. Dare I say it, they are even promoting software to help pick pensions.

NEST is showing no signs of strain. A recent site visit we conducted showed processes working well and hardly a sheet of paper in sight. There have been one or two insurers, notably Legal & General, which have reduced capacity, but there have been new players like Smart Pension stepping up to the breach. Interestingly, we've seen L&G invest in Smart Pension as it looks to broaden distribution through dedicated master trusts.

Finally, and thankfully, we are seeing technology implemented. APIs are being built between software and providers. Pensionsync is proving the National Grid when it comes to digital pipelines. But even the smallest employers are getting access to the latest technology – through the new cloud-based systems that provide start-ups with compliance for free.

You ask how auto-enrolment was going, and from a compliance perspective it is going well. Opt-outs remain under 10% and while notices issued by The Pensions Regulator (TPR) have increased nominally, they have not increased proportionate to the numbers of employers staging. We are within the regulatory tolerances that deem auto-enrolment a compliance success.



●● *Let's hope that when people start paying attention to their workplace pension, they get a pleasant surprise* ●●

We are now well into the second half of the auto-enrolment timetable but have yet to stage one quarter of the employers who will run a workplace pension by 2019. TPR has revised downwards the numbers of employers that will provide employees with pensions but the numbers staging remain at 1.5m (with an estimated 500,000 employers staging without having to establish a workplace pension).

The most significant relaxation in the TPR stance has surrounded owner-directors who, at the employer's discretion, can be excluded from joining a scheme – provided they are not being waged. Additional relaxations include the capacity of an employer to exclude from enrolment employees with protection

against the lifetime allowance. TPR is proving to be a pragmatic regulator.

Workie rules

For all the indignation we have for the big fella, Workie seems to be working. He has survived the loss of a pensions minister and, in fact, remains Ros Altmann's most visible legacy.

We will find out this autumn what her successor, Richard Harrington, will keep of her pensions bill and whether smaller master trusts will be squeezed by new regulations requiring them to be better capitalised and better run.

The government is committed to reviewing auto-enrolment in April 2017 and I am sure that everyone who has been involved in its operation will have ideas about how it can be made easier.

But we must remember that rules that might seem irrelevant to us are vital protections to others.

The scale of the project, encompassing the likes of Marks and Spencer to the fish and chip shop, means that a single set of rules must be complex.

There are many who would like us to move to a system without opt-outs and make contributions compulsory. But we must remember the good that opt-outs do and the value to our personal liberties of the current approach.

Perhaps the biggest worry is the lack of engagement between ordinary people – and ordinary employers – and their pension pots. Hopefully, engagement will increase as contributions and assets grow. Let's hope that when people start paying attention to their workplace pension, they will get a pleasant surprise.

For that to happen, we need workplace pensions that are not just good at taking our money, but good at investment and expert in paying our money out when we stop working. ♦

Henry Tapper, director, First Actuarial

Keypoints

Opt-outs remain under 10%, while notices issued by TPR have not increased proportionate to the numbers staging

With the relaxation in its stance on owner-directors and the lifetime allowance, TPR is proving to be a pragmatic regulator

The big worry is the lack of engagement between ordinary people – and ordinary employers – and their pension pots

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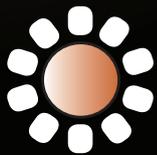
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PAYROLL CAREERS

As **Karen Thomson** observed last month, senior payroll management requires strategic thinking. However, you also need to get approval for your plans from the person at the top. Here she explains the best way to go about it

Get buy-in from the boss

Having now researched, gone back and forth with ideas and hopefully consulted with your team, you've formulated the strategy for your department. It is now time to present to your boss. Your boss could be one person, or perhaps you have a management board or executive committee.

Well, a little more research is needed now. Talk to individuals who have presented to them before and find out what works and what doesn't. Any leadership team will have different needs; some people might be analytical and want the paper in advance to digest it, while others might be drivers – in which case give them the high-level picture rather than the detail.

Whatever their preference, finding out their styles could be the difference between you succeeding with your strategic operational plan or not.

Who's driving?

I have worked with a number of different styles and found I work best with the driver.

So it's a case of, "Let me tell you why I did something, what I found out by doing it, what I plan to do and what it will achieve, all in less than one hour and on one page of A4; approval please!"

All about the money?

I have found the most difficult leaders to work with are those driven only by financials. Yes, I can hear you saying, "But you work for a firm of accountants," which is true. But the leaders are not all financially driven. When finance is the main decision-maker over best value or efficiency then your style of communication needs to change. There is no point in doing a high-level, pretty picture overview, but instead base everything on numbers. They probably don't care why, or what, but just how much, so provide them with this information.

The trick, of course, is making sure you can demonstrate a return on the investment; if you can't, then find one or go back to the drawing board, as otherwise, why are you doing it? This of course doesn't mean those

who don't make everything about money don't want a return of some kind – quite the opposite, in fact.

Be prepared

Whatever the personality there are key points you should have to hand, even if not presented in full. These for me include:

- Thorough and consultative research into what the problem is. It will be even stronger if the business is already aware of any potential issue(s).
- You might be competing for resource. For example, an IT project manager who is going to write your new computer programme that will fix your issue. If the rest of the business also wants to utilise this resource, then you need to emphasise how important fixing your issue is to your department. This is where you really need to understand the people you are presenting to and have a watertight business case.
- Make sure you have evidence to back up what you're saying. This might be by presenting a current scorecard, customer



complaints record or productivity matrix. Whatever it is, make sure you document it.

- When presenting, please ensure you highlight these are your proposals, rather than decisions, to allow them to make the final approval decision. You know what is needed, but I learnt quickly. I once booked an appointment with the name “approval meeting” and the boss said, “So I take it there are no decisions for me then.” So that, in hindsight, was not ideal. To be fair, if I am being honest, as a driver myself it is what I was thinking. But demonstrating you respect the leadership team and their views must play a part in your presentation. Don’t forget you might not have thought of everything, or might be in conflict with another area of the business.
- I also think it is important to be relaxed; no boss wants a nervous employee as that doesn’t inspire confidence. If you don’t have confidence in what you are presenting, why should the boss have confidence in what you want to do? I am naturally an enthusiastic person, but I have



●● *The trick, of course, is making sure you can demonstrate a return on the investment; if you can’t, then find one or go back to the drawing board, as otherwise, why are you doing it?* ●●

to be mindful that doesn’t come across as babble. Be assertive and to the point.

- Make sure what you want meets with the company values and business objectives. Link your proposal to them, but don’t treat them like idiots; what you need to demonstrate is that you understand the business and want to help it.

The above shouldn’t be rocket science to you and there is lots of information on strategy proposal presentations via websites and books that will mirror some of what I have said, if not all of it in some way.

When successful, there is nothing better than having buy-in around the business and sharing with your team the improvements you can make going forward. When the team knows the leadership agrees, it encourages further innovative ideas and confidence in you as their leader.

Next time we will look at evaluating your plan to prove it worked! ♦

Karen Thomson MSc FCIPP FHEA, director, Armstrong Watson Payroll Services

A question of choice

Payroll service providers are increasingly called upon to help their clients choose a pension scheme to comply with their auto-enrolment duties. With that in mind, **Neil Esslemont** provides some guidance



If you run a payroll service, any of your clients who have staff they need to put into a pension may ask you to help them find a scheme to use for auto-enrolment. It's advisable that your client allows plenty of time to make their choice and you can give them guidance and support.

Your client will need to find a scheme that is suitable for them and their staff. Issues to consider include cost, whether it works with their payroll, and tax implications for staff.

The pension scheme an employer uses for auto-enrolment must meet certain rules. For example, it mustn't insist that staff need to do anything to join the scheme or have to choose which fund their savings will go in. Some schemes may only accept employers with a minimum number of staff or who have staff that earn a certain amount.

Choosing a pension scheme

The type of scheme most likely to be available to small and micro employers is one that is run by a large, specialist provider and designed for many different employers to use.

Before deciding on a scheme, an employer should check if it is either regulated by the Financial Conduct Authority (FCA) or has been independently reviewed to help the provider show that they meet a good standard of administration – this is known as master trust assurance.

Our latest guidance on choosing a scheme for auto-enrolment makes it clear to employers that they should choose a DC scheme which has master trust assurance or is regulated by the FCA.

We encourage all master trusts to go for assurance and await the details of a new pensions bill that will give us more powers in this area. Of the three million workers who have been put into a master trust, over

●● Different schemes have different costs and use different tax relief ●●

97% are in one that has achieved assurance status.

If you're advising your clients on choosing a scheme, it's important that you understand their needs and help them make the right choices for their staff. Different schemes have different costs and use different tax relief. To understand what these are and how these will affect your client's staff, use our guidance.

You may have clients who already have a workplace pension scheme that they are thinking of using for auto-enrolment. However, schemes need to be a "qualifying auto-enrolment scheme" to be used, otherwise they will be non-compliant. Find out more about choosing a scheme and about existing schemes from our online step-by-step guide to auto-enrolment for business advisers.

Recommendations

My team and I are often asked why we can't recommend a specific provider. The regulator cannot recommend, nor can we endorse, any particular pension scheme or any organisation.

The list of pensions schemes on our website show those schemes that have master trust assurance, or are regulated by the FCA, and have told us they are open to employers who wish to use them for their auto-enrolment duties. The list is provided for information only and there may be other pension providers not on the list who may be more suitable.

Questions about the payroll software

Some payroll software will not easily work with the chosen pension provider's system,

as payroll information typically needs to be sent to the pension provider in a particular format every pay cycle. We suggest you check with the payroll software provider to see whether it will work with the pension scheme the employer would like to use.

Having appropriate payroll software is key to making sure the right staff are put into your clients' scheme and that the right contributions are being paid. Many payroll software providers already provide a module or an add-on for auto-enrolment that will do the earnings number-crunching for employers, as well as calculating the correct contributions, and helping with ongoing duties.

We also warn that you should check that the payroll software can carry out all the auto-enrolment tasks you expect, such as generating letters for employees. If it can't, you may want to consider updating or changing the payroll software. It's likely that many of your clients will contact you to ask what information you require and the tasks you will carry out for them.

Re-enrolment

Finally, a reminder this month about cyclical re-enrolment: as increasing numbers of large employers approach their three-year anniversary of auto-enrolment, they need to ensure that they don't forget and are ready for re-enrolment.

We have recently published new online guidance on re-enrolment, including an "essential guide".

It's worth highlighting that employers should ensure they keep us up to date with their contact details. Key staff who dealt with auto-enrolment in 2013 may well have moved on and we need to ensure we have the latest contact information. That way we can send them the information they need going forward. ♦

Neil Esslemont, head of industry liaison, The Pensions Regulator

Keypoints

Your clients who have staff they need to put into a pension may ask you to help them find a scheme

Issues you need to consider include cost, whether it works with their payroll, and tax implications for staff

Having appropriate payroll software is key to making sure the right staff are put into your clients' scheme

Killed off?

HMRC has launched a consultation on removing the tax and NICs advantages of salary sacrifice, with the intention of changing the law from April 2017. **Simon Parsons** considers the implications



Salary sacrifice/exchange and flexible benefit schemes have all grown aggressively over the past few years, as employer access to technology and systems and the introduction of new and more obscure schemes have become widely available. Jane Ellison MP, financial secretary to the Treasury, has stated that "this growth represents an increasing cost to the Exchequer and creates an uneven playing field".

So in August 2016, HMRC opened a consultation on limiting the range of benefits in kind (BiKs) that attract income tax and NICs advantages when provided as part of salary sacrifice arrangements.

So what is a salary sacrifice and does it have an impact on anything else? These are agreements between the employer and employee to change the employment contract – the employee takes a pay cut in exchange for a non-cash benefit in kind (BiK). However, employees whose pay is close to National Minimum Wage or National Living Wage cannot participate, or else the employer could be committing a criminal offence by paying under the minimums allowed. The consultation document says: "Those employees who are not able to participate... are at a disadvantage." So some employees are able to "receive the BiK at a reduced cost at the expense of the Exchequer", plus salary sacrifice can cause artificially increased entitlements to tax credits or Universal Credit.

Limits

The proposal limits BiK item tax and NICs advantages offered by employers through salary sacrifice to those being promoted by government: pension savings, pension

What employers need to review and consider

- Any cash or benefit arrangement.
- Implications for flex bens software, payroll and payroll pay element setting.
- Implications for P11D reporting or voluntary payrolling.



advice, employer-supported childcare and cycle to work. BiKs offered on top of salary will not be affected. However, this is not the case where there is choice of cash or benefit, such as for company car schemes. Although such schemes are on top of regular salary, HMRC currently considers the option of cash as bringing the car scheme into challenge under these salary sacrifice proposals. So employers who do not have salary sacrifice schemes could also be impacted.

As no employee NICs are due on most BiKs, the proposals apply to income tax and employer NI (Class 1A). But some caution – HMRC states that "references to salary sacrifice should also be referring to relevant flexible benefit arrangements in which the employee can exchange cash remuneration for one or more BiKs".

What's caught?

- *Flexible benefit schemes where a cash lump sum is available for allocation to cash pay and BiKs.* These are caught as they are utilising equivalent salary sacrifice arrangements.

- *Company car schemes which offer car or cash allowance.* These are caught as there is employee choice.

What isn't?

- *Flexible benefit schemes where cash pay is fixed, and there is an allocation of amount to only be used for setting the employer provided BiKs.* These are not caught as there is no option for cash pay.
- *Company car schemes where the arrangement is for only car or only cash allowance.* These are not caught as there is no ongoing choice.

The government proposes to change tax legislation so that where a BiK is provided by such arrangements, "it will be chargeable to income tax and Class 1A employer NICs, even if it is normally exempt... at the greater of: the amount of salary sacrificed; and the cash equivalent set out in statute". This removes the tax advantage from the employee, and the NICs advantage from the employer.

Payroll giving to charity remains. However, salary sacrifice employer charitable giving is captured as Class 1 NICs from both the employee and employer will be due. So schemes where an employee can give a day's work for a charity donation from the employer lose their current NICs-free status.

Many schemes lock employees in for a period of time and part of the purpose of the consultation is to ask for views on what should happen.

Following implementation of the proposals (and any revisions), employers will be required to report BiKs provided through salary sacrifice to HMRC through the P11D/P11D(b) process or voluntary payrolling and the P11D(b) process for the payment of Class 1A NICs.

Employers must review their arrangements. Even though some may not be considered salary sacrifice at all (such as car allowance), other cash or benefit-on-top arrangements are captured by the proposals. Respond to the consultation with your views by 19 October 2016. ♦

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

What can you claw back?

Many employer expense systems are not robust enough to distinguish between entertaining, staff entertaining and subsistence, says **Alastair Kendrick**. But getting it wrong can be costly, as he explains



We have seen over recent years a significant move by employers into the acquisition of electronic expenses systems. These have a considerable number of advantages over paper systems.

When using expense systems it is important to make sure it is possible to identify the nature of the specific expense and that the costs concerned get correctly coded. Recently, we have seen an increase in problems of this nature identified at the time of an employer compliance visit by HMRC. Getting it wrong can prove expensive and may have implications not just for employment tax but also VAT and corporate tax.

The major issue which we see creating problems is the correct distinction between subsistence, entertaining and staff entertaining. Many companies do not distinguish these in their expenses and it is left to those posting the item into the employer's accounting system to take the decision regarding the precise nature of the costs.

Just to be clear, subsistence is an expense incurred by an employee when he or she is away from their normal base of employment. This would cover the cost of things like food, drink and accommodation. HMRC consider that subsistence costs are not free of tax unless the particular employee is away from their normal "employment base" for a period in excess of five hours.

An entertainment expense is the cost of taking a third party out for, say, a meal, while staff entertainment is the cost incurred in doing the same but with a fellow employee.

Complexities

There can be confusion over the split for, say, the cost of a meal if the employee takes a client out for dinner while away



●● Getting employees to understand what goes where on an expenses form might be a tall order ●●

from their normal place of work. Strictly, yes, the employee may be entitled to cover the meal costs under subsistence but it is a case of looking at the motive, and clearly that was to entertain. Therefore, the total costs should be charged to entertaining and on this basis there is no benefit in kind, but those costs will be disallowed within the corporation taxation computation.

Again, strictly speaking, in this case it is not just the food costs that should be allocated to entertaining but also the incidental costs. So, for instance, if an employee travels from their normal place of work in Manchester to Birmingham and takes their client to lunch then you need to consider whether the purpose of the journey was the lunch. If it was then all the costs of the journey together with the meal would be considered entertaining. If, however, the purpose to visit the client was for a meeting, following which that client was invited to go to lunch, then the travel and associated costs are travel and subsistence, but the meal costs are

entertaining. This is all very confusing and getting employees to understand what goes where on an expenses form might be a tall order.

There is a further misunderstanding which often gets identified at the time of an HMRC review; this is when an employee takes a fellow employee out for a coffee or meal off site. We are often told this is because the employees want a confidential chat which is not possible in the office.

Sadly, HMRC have never been convinced of this and will take the view that these costs are staff entertaining and give rise to a benefit in kind. HMRC takes a similar view over sandwiches provided for a working lunch.

It is worthwhile taking some time to look at your expenses process and ensure there is a clear splitting of these costs into their appropriate categories. This will hopefully stop any problems at the time of an HMRC review. ◆

Alastair Kendrick, tax director, MacIntyre Hudson

Keypoints

A key requirement of an employer expense system is to distinguish between entertaining, staff entertaining and subsistence

Getting this wrong can leave the company exposed for PAYE and National Insurance, as well as corporation tax and VAT

Consider how you identify the nature of the expense and think about whether more guidance should be given to employees

Hard counting

The onus for calculating NICs is on the employer, observes **Norman Green**, and two elements of the employee's circumstances continue to have a consequence: gender and age



There has always been a far greater responsibility on the part of the employer when calculating National Insurance contributions (NICs) compared with calculating income tax.

Part of this onus is related to the fact that NICs are payable by both employee and employer and, until recently, were dependent on the circumstances of the employment. By contrast, income tax is independent of the employer (beyond the level of remuneration).

But two elements of the employee's circumstances continue to have a consequence: gender and age.

Age

Age is important because NICs are only payable once an employee reaches 16 years of age and employees stop paying NICs once they reach state pension age.

In 1948, when the National Insurance system was introduced, it was straightforward: employees paid NICs once they reached 16 and continued until women employees reached 60 and male employees reached 65. But the age limit for women is now in transition from 60 to 65. When the transition started, it was to take ten years, but it now has to be complete by November 2018, with the first women subject to the shorter timetable reaching state pension age in April 2016. Once there is equality with men and women, state pension age (for both) is to increase to 68.

State pension age is reviewed at least every five years and while the law does not go beyond 68, which would be reached in April 2046 by employees born after 5 April 1978, current trends would imply a state pension age of 68 in the mid-2030s and a state pension age of 69 in the late 2040s. There is also talk by some politicians that the age needs to increase to 75.

Back in the simpler days of the fixed ages, HMRC would provide a certificate of

age exception to employers, telling them to stop deducting NICs from employees who had reached state pension age. HMRC no longer does this, so employers must make their own arrangements to know when an employee reaches state pension age and ceases employee NICs for the first payday on or after the employee's relevant birthday. This requires, of course, employers to hold employees' dates of birth.

All employees recruited since 2008 will have had their date of birth verified as part of the right-to-work checks required for new employees. However, it is possible that a long-serving employee, now in his or her 60s, may not have provided documentary evidence of his or her date of birth. Either way, employers must have a mechanism in place to check on employees reaching state pension age. This could be delivered in payroll or human resources software. It will always be wise to check the source of the date of birth to avoid erroneously stopping employee contributions too early.

Gender

The other complication is gender. NICs were originally calculated with regard to an employee's gender at birth but now, gender recognition has to be taken into account. When an employer receives a gender recognition certificate, the employee's gender, for NICs purposes, must be changed to align with the gender on the certificate. Employers need to be careful

here, because the Equality Act 2010 recognises the new gender of employees while they are undergoing gender realignment, whereas the National Insurance legislation does not recognise a change of gender without the certificate.

If a mistake in contributions has been made, then the under- or over-payment can easily be recovered or repaid to the employee provided the employee is still employed and the mistake was made in the current tax year.

Remember that an underpayment cannot be recovered at more than the usual NICs rate, so, for example, an underpayment of £100 where the usual NICs are £27 a week would take four weeks to recover (three at £27 and one at £19). Any underpayment must be paid to HMRC immediately by the employer regardless of the time the employee has to repay. HMRC does now allow employers to refund overpaid NICs to employees and ex-employees including for closed tax years (field 143 of the EYU).

The options available to the employer are explained in the RTI data guide and section 10 of the *Employer Further Guide to PAYE and NICs (CWG2)*. Employers should balance the administration involved (with both employee and HMRC) against the mechanisms available in choosing the best way to make closed year, ex-employee NICs refunds. ♦

Norman Green, payroll consultant



Keypoints

NICs are due once employees reach 16 years of age. Employee NICs cease once the employee is of state pension age

State pension age is currently varying for women and once it reaches 65 it will increase for both men and women

Employers are responsible for knowing state pension age. Search gov.uk for the state pension age calculator and timetable

TECHNOLOGY

Wave of the future

In part one of a series, **Scott Beagrie** talks to the experts to find out how cutting-edge technologies are affecting the payroll industry and the way it engages with the workforce

Historically, technology trends in payroll have not followed those of the consumer, but times are changing. Other functions in the business, such as sales and marketing, have

found they can't afford to divorce themselves from mainstream technological developments, and payroll increasingly finds itself in the same position. The ubiquity and increased functionality of smartphones means employees expect it to be a method of communication used by their employers. So the ability to see payslips, fill out time sheets and receive updates about their flexible benefits package on their mobile phones will increasingly become the norm.

What's more, use of wearable technology is also likely to impact workforce management and, in turn, payroll. It may seem incredulous that a fitness device could have any bearing on the world of payroll but, as one of our experts points out, wearables such as smart watches and fitness monitors present employers with new opportunities to engage with staff as well as improve work-life balance and, in doing so, increase productivity. And payroll needs to be aware of this, as does any other function.

In the first part of our exploration of payroll trends, we seek the views of experts in the areas of software functionality, mobile and wearables, and workforce management. But it doesn't stop there; as one of our contributors points out, there is much more on the horizon, such as machine learning as well as the maturing of artificial intelligence.

Because of the nature of its work and the sensitivity of its data, payroll is always going to be one of the more cautious functions when it comes to following technological developments. Progressive payroll

departments, however, understand they must explore how established as well as emerging technologies can deliver benefits to themselves, the business and the workforce. We hope the following provides some insight into some of the developments that are likely to prove impactful in the years ahead.

Software functionality
Sue Lingard, marketing director,
Cezanne HR

The use of SaaS at the back end, and mobile/wearable tech at the front end has led to an explosion in new functionality. Developers can be considerably more agile in their approach – often releasing new functionality on a monthly basis and able to respond much faster to customer feedback, technology innovation and new market opportunities.

From what we're seeing in the market, applying AI and machine learning in areas like just-in-time and predictive learning could be hugely effective.

Employees are able to consume tailored training when they need it (from the device of their choice), and companies are better able to develop employees in line with future job opportunities. LinkedIn has recently filed a patent for technology that can predict how likely you are to get a job you apply for – and offer suggestions on how you could improve your odds, perhaps through training or moving to a different location.

Nick Whiteley, managing director,
Vanquish Integrated People Solutions

In business today it is more important than ever before to make fast, informed decisions to gain competitive edge. Subsequently, there is a critical requirement for workforce management software to be extremely intuitive and user-friendly so users can access their data efficiently. In the past,

solution providers were perhaps guilty of making their software too complex, ignoring how the data was presented to users. Not surprisingly, this meant organisations would only use a fraction of the software available, with the rest sitting there untouched.

Today, users are familiar with the speed, efficiency and aesthetics of mobile apps and quite rightly expect the same from their workforce management system.

They want instant and insightful information at their fingertips. Workforce management providers have been quick to follow suit in terms of the aesthetics of the software, introducing easy icons and app-type functionality so users can get to the data they want with minimal training.

It's a lot easier for prospective clients to buy into the system if they can see first-hand that it is simple to use and navigate.

Mobile / wearables
Sue Lingard, marketing director,
Cezanne HR

While not everyone wants to be connected to work all the time, many employees are perfectly happy to blur personal and work boundaries, and use personal or company-owned devices, like phones or smart watches, to make use of workplace solutions at a time that works for them. And companies are turning to wearables as a way of promoting fitness, keeping employees safer (for example, smart hats that check drivers' alertness and warn them when to take a break), or track where employees are in warehouses or out on the road to streamline logistics.

Obviously, security and privacy are the big issues. As the latest news from Sage shows, software providers have to work hard to make sure the right technologies are in place to guard against data leaks. And HR needs to understand the data it is collecting and get the balance right between genuine employee assistance and big brother surveillance. It comes as a surprise to many just how much information they share when using apps like Pokémon GO, and the same can be true of workplace-originated tools.

Howard Lancaster, senior national account manager,
Capita Workforce Management Solutions

This is an industry that continues to grow and shows no signs of slowing down. One growth area within the mobile data capturing sector is the ability for remote staff to log the work completed, photograph completed work and even collect customers' signatures. These growth areas, coupled with the ability to clock in/out via mobile devices, provide management with real-time data for >>

Connectivity

David Woodward, chief product and marketing officer, SD Worx



The functionality available within payroll systems is often an overlooked element of many payroll products. Most of the R&D put into a payroll product focuses on two key areas: speed of data entry and legislative compliance. However, vendors that have moved to the cloud have found more flexibility in the R&D budget as the amount of effort required to develop and deploy legislation changes has decreased.

So what do you do with this headroom? One area we will see a large focus on is connectivity. On average, businesses change their HR solution every five years, and their payroll every ten years. This often means two solutions from two providers – if this is the case how do you link them up? In the past, people have relied on bespoke or manual interfaces. Again, with the emergence of cloud payroll, the ability to use the systems' standard connectivity to talk with others' products makes this easier than ever. We will most definitely see the range and flexibility of these connectivity options growing over the next few years.

TECHNOLOGY



>> remote workers. This feature within the workforce management toolset also benefits other parts of the business as the data that is being sent back from the mobile devices helps to maintain stock inventory, comply with lone working risks and assists payroll by capturing any exceptional payments.

With mobile apps often working on a monthly subscription cost, low start-up costs make it easy to roll out to new areas of the workforce.

**Nick Whiteley, managing director,
Vanquish Integrated People Solutions**

We're finding across all sectors that organisations want more interaction with employees at every level in order to drive individual and overall business performance. Wearable technology, such as smart watches and fitness monitors, presents a new opportunity to increase staff engagement and further improve staff work-life balance, productivity and safety in the workplace.

However, we're still some way off until this technology is widely used in a workforce management context.

Before the industry can really leverage the technology for workforce management purposes, wearable technologies such as smart watches and fitness monitors need to be more widely adopted by people in their personal lives.

Even then, people will be naturally apprehensive about sharing their data and might not necessarily want to use their own personal devices.

Mobile technology has transformed the self-service functionality of workforce management solutions. Embracing wearable technology is perhaps the next natural step but gaining acceptance may be a little trickier and will require solution providers to educate

Engagement

Andre Robbets, division vice president,
sales and marketing, UK & Ireland, ADP



The growth of wearable technology in the workplace is set to continue. Pioneering employers are already thinking about the pros and cons of tapping into the new tools. Many HR professionals understand that engaging with such technologies is important to gain deep insight into the needs, habits and health issues affecting their employees. With this, HR could incorporate work processes that fulfil both the needs of individual employees and the company, resulting in a more productive and content workforce.

While many employees are enthusiastic about wearable technology, we must also make sure their concerns are recognised and addressed. When obtaining so much personal data about an individual employee, there is often a fine line between benefiting the employee and invading personal privacy, and ethical and reputational risks are high at stake. ADP found that one in five UK workers are hesitant about using wearable technology, meaning there must be transparency and honesty about what the data is used for. This way, potentially detrimental conflicts are avoided, and everyone has a mutual understanding of the benefits the technology brings.

prospective customers about the potential benefits and alleviate any fears first.

**Workforce management
Sue Lingard, marketing director,
Cezanne HR**

More flexible working, wider age demographics, the gig economy – all are creating new workforce management challenges for HR professionals, and new opportunities for software developers. Many HR software companies have already responded by shifting the focus of their systems from HR admin to personal productivity and employee engagement, and from back office systems to ones that reflect the realities of remote working, non-standard hours and a more demanding workforce.

There's a lot more innovation on the horizon – especially as technologies like machine learning and artificial intelligence mature – and a lot more opportunities for smaller companies to take advantage of these technologies as prices continue to fall.

For example, alongside the increasing use of wearables in some sectors, we'll see more companies experimenting with emerging technologies like chatbots to provide a better employee experience, or ways to hook workforce management systems up to personal data repositories, so that employees or contractors don't need to re-enter information about themselves.

**Nick Whiteley, managing director,
Vanquish Integrated People Solutions**

We are seeing a continued trend towards workforce management being hosted in the cloud but there is still some way to go until it becomes the norm and primary choice.

Our experience shows that organisations with a more strategic IT outlook are

embracing cloud systems, but on-site installations are still the preferred choice for organisations with, say, around 100 employees or less.

Smaller businesses like the fact that once the system is paid for, that's it, they own it. However, what they fail to consider is the cost implications in three, four or five years down the line when an upgrade is required or the problems that could be encountered if there is a server error or security breach.

It is important for solution providers to continue to educate customers about the benefits of hosting their system in the cloud, especially in relation to backups, disaster recovery and cost of ownership.

**Howard Lancaster, senior national
account manager, Capita Workforce
Management Solutions**

Providing the tools to both manage and empower workers, workforce management software is now viewed as a business-critical application for organisations of all sizes within the UK. Real-time, workforce data is drawn on from within many facets, ranging from SaaS offerings, dashboards and mobile phone alerts. With workforce management software covering areas such as time and attendance, HR and job costing, management can analyse a broad range of workforce data from within the one application, making it easier and quicker to make key business decisions.

Employees themselves are also benefactors of the growth of workforce management software.

Self-servicing tools, for example, allow staff to request leave with one simple transaction while also viewing working areas such as overtime records and payslips, all accessible via smart phone and tablets. ♦



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CLARE DOOLEY / MARKEN



Clare Dooley loves a challenge - and that's why she went from UK-based payroll to take on a sole role covering payments across the globe. She tells Jerome Smail about her work at Marken and her ambitions

International rescue

Jerome Smail Tell us about the company.

Clare Dooley Marken is a patient-centric supply chain organisation in the life sciences industry, with a presence in 43 locations across 22 countries. It provides a range of specialised temperature-controlled supply chain services to over 900 clients, which include many of the world's largest pharma companies, central labs and clinical research organisations. Our work helps them conduct important clinical trials.

And where do you fit in?

I head up the payroll for EMEA and APAC and I deal with 21 branches but we also have

operations in North America and Latin America - we're in New York, Miami, San Francisco, Los Angeles, and we're also in Mexico, Chile, Peru and Argentina. So it's a global operation.

For the 21 branches I head up, some of those are within the same country. So we have a couple in Germany (Frankfurt and Hamburg), and a couple in the UK (London and Edinburgh). Given the nature of our business, many of the branches are located near airports or provide global transport hubs. Globally, we pay around 650 people, of which I have responsibility for around 420. It's pretty full-on, pretty hectic. There are a lot of

deadlines to meet and a lot of managing the process and managing bureaux and external companies in order to hit the deadlines. In addition, I have a lot of interaction with the branch accountants responsible for business partnering with each of the regional branches, and finance in general.

What sort of team do you have?

It's a sole role. The admin managers at the individual branches are in charge of collating all the admin for the payroll and sending it to me to review. I then give the go-ahead for it to go to the bureau, or I might send it directly to the bureau.



●● **Payroll is so important, but it's often taken for granted** ●●

We use one provider in a few of the countries, and then small payroll or accountancy firms, depending on the size of the payroll.

Is this the first job you've had on the international side of payroll?

Yes, all my previous roles were UK-based payrolls. So this was a huge opportunity and

challenge for me. Also, when I joined the company my role was a newly created one – they hadn't had a payroll manager before. Previously, the branch accountant team would deal with the individual branches they were allocated and do the payrolls for them. But the company was growing very quickly and the workload became too immense, so they decided to create what is now my role.

In some ways I came in with a blank canvas but had to hit the ground running and work out what was going on. In fact, that's a constant aspect of my job because some of the payrolls are so complex, I can't know everything – nobody can. There's always stuff to learn. It's about finding out which branch does what – they have certain holiday payments, or they might pay twice a month, as is the case with Russia.

So it's been a very steep learning curve and very challenging, but very interesting too.

Was it that challenging aspect that attracted you to the job?

Yes, because it was something I hadn't done before. It's good to challenge yourself, otherwise you get bored doing the same thing day in, day out. But here, there's always some challenge that comes up.

Also, thinking of my future career, a lot of companies are more globally operated and are looking for people who have international experience and an understanding of regional and local markets, so those kind of skills certainly make you more marketable.

Having taken on the challenge, were there any nasty surprises, or were you open to the unknown?

At first I did think, "Wow, this is a huge jump." But the relationships I've built mean it's not as daunting a place as it was when I came in. I came into it thinking, "OK, let's just see what happens." But I'm still here, so obviously I met the criteria!

How has the job changed over time?

When I joined in 2013, I was dealing with North America and Latin America as well as everything else but the workload was just too much. So in 2014, North America and Latin America were moved to the US team. So that reduced my workload, which was a relief. The US and some of the Latin American countries were paid twice a month, so there was just no let-up – it was very difficult to take a holiday!

What do you find most challenging about your job now?

Everywhere has different legislation, so you have to keep up with that. What is great is that I work with all these different bureaux >>

If I paid the world

Tell us something not a lot of people would know about you.

I have slept in a swag bag under the stars in the Australian outback.

What's the first job you ever did?

When I was 14 I had a Saturday job as sales assistant in the school uniform section of an old-fashioned department store – think 'Are You Being Served?'

Tell us about the strangest thing that's ever happened to you at work.

This interview, Jerome!

What's been your career highlight?

I have been one of the team leaders in two successful new payroll system implementations, winning a company award for my part in one of those. Another highlight has been graduating with my CIPP qualification.

Who would you like to have on your payroll and why?

Any of the characters from Modern Family or Friends, as they would make me laugh every day.

What's the view from your window?

One of my windows looks out over our open-plan office so I can see my colleagues. The other looks out onto the building next door.

Imagine you could change one thing about HMRC – what would it be?

Less time holding when you phone them.

Who or what makes you laugh?

My family and friends.

What do you think payroll will be like in 50 years' time?

I'd like to think it will be a lot less stressful... not that I will be doing it then!

What's your favourite song?

There's two: Mr Brightside by The Killers, and Boys of Summer by Don Henley.

What's your favourite film?

Dirty Dancing.

What's your favourite food?

Chicken (unless you count chocolate!).

What's your least favourite food?

Celery.

CLARE DOOLEY / MARKEN



and so if there's anything I don't understand, they'll be able to answer any question I have. They're brilliant, a huge help.

There's also the challenge of getting everybody to meet their deadlines and get their information in on time. That's something that has hugely improved from the time I started here. Before, everything was quite disjointed but the creation of my role made everything more central.

What's the most complex region you deal with now?

At the moment I'd probably say Russia. It's a territory that's relatively new for me.

Aside from the specifics of your current role, what are the biggest challenges in payroll at the moment?

A big challenge is how payroll is perceived. So many people think you just sit there, press a button and then it's all done. If only! Life would be a lot less stressful.

I think it's important to promote payroll. Most people work to get paid. Yes, there are lots of people who love what they do, and that's great, but there are many people coming in to get the bills paid. So payroll is so important, but it's often taken for granted. Things have started to change in the last few years though, and the respect payroll gets has gone up a level.

Going back to the start of your career, how did you get into payroll?

I did the classic – I fell into it! Basically, I started work in a recruitment company in around 1994, doing maternity cover for the



●● ***A big challenge is how payroll is perceived. So many people think you just sit there, press a button and then it's all done*** ●●

admin manager. Part of my duties was dealing with the temp payroll. The company was growing and my role became very much payroll-based, and I enjoyed that.

So then the next job I took was also payroll, and the next one, and it's just gone on from there, starting off as payroll assistant and ending up here as EMEA and APAC payroll manager.

So throughout your career, have you ever thought about doing anything other than payroll?

I was more focused on progressing in the career I'd fallen into. When you get to a certain stage it becomes more difficult to change your career path, but if you enjoy what you're doing then it's easy to stick with it anyway.

But there are certain areas I could become more involved with. I love numbers so I'm very interested in the accountancy and finance side, so that's something I might look into. Also, I work with HR and there's obviously a lot to learn there, and that's another potential area for exploration. Originally, I reported into finance but we changed things round recently and now I report into HR, so I'll have more opportunity



to learn about that side of the business while retaining my links with finance.

I'm all for learning as much as I can. I think that's really important because if you push yourself and challenge yourself constantly then the job will stay interesting and you won't get bored.

Do you think, generally, finance and HR departments would benefit from a greater knowledge of payroll?

Yes! I said that a bit too quickly, didn't I! Actually, I think anyone in the company would benefit from knowing more about payroll. Too often, people only pay attention to it when something goes wrong, and that's very frustrating.

Very rarely does anything go wrong, and I'm very proud of my success rate – it's very, very high! But of course, with payroll you're only ever as good as the information you get, and ensuring the correct information flow is a key challenge

So the classic question – where do you see yourself in five years' time?

I'm not big on planning too far ahead. There are various aspects I want to explore within this company. I quite like the idea of going into companies to make improvements to their systems and streamline their processes.

So would you say you're interested in the strategic side?

Yes, ultimately that is the way I'd like to go. So much of my job has been about detail, so I'd like to have the chance to look at the bigger picture in the future. ♦

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New beginnings

Starting a new job is a great opportunity for furthering your career, but it can be daunting. Here, recruitment expert **Richard Ashley** provides guidance on how to make a great impression



Congratulations! You have landed that dream role and are now keen to get off to a flying start and make a great impression on your new

managers and colleagues. Irrespective of how confident you are, starting a new position can be nerve-racking. The way you handle the early days in a new position could be the difference between success and failure – so make sure you make a good impact from day one and create a strategy to impress over the following months.

Settling in

The first priority of starting a new role is to familiarise yourself with your new surroundings and colleagues. Most companies will have an induction process, which can be invaluable for settling in new employees quickly. However, in addition to HR process it is also fundamental that you quickly identify with the company's beliefs, values and objectives and understand the business and your role and responsibilities.

Start as you mean to continue

Getting organised and setting positive working practices from the start will not only impress your colleagues and line manager, but will also make life easier.

A new start is a great opportunity to reflect on what worked in previous roles and what didn't. Be honest with yourself in overcoming any previous challenges or failings or improving on bad practices. These might include areas such as time management or how you communicate with colleagues.

●● *Try and get information on the colleagues you will be working with directly* ●●

Integrating with the team

Colleagues will undoubtedly welcome you and offer guidance and support. It will be in their best interest to get you settled in and help you become an invaluable member of the team at the earliest opportunity, since your work will directly influence theirs. During the interview process or upon accepting the role, try and get information on the colleagues you will be working with directly. This should highlight their history, position in the department and the hierarchy.

Once you get to know your colleagues, start to build a relationship with those you work with directly. It's not necessary to become best friends with your new colleagues, but it is important to create effective work relationships, so make acquaintances. Also take the initiative to meet people outside your team or department. It will pay off in the end.

You want to impress in your new job, but may be hesitant to ask questions or ask for help in the early days. However, this could be unwise. Not asking questions or asking for help will lead to mistakes, and will leave a bad impression. In unfamiliar operations, not asking even the most basic question could cost the company time and money. Having said that, making mistakes are sometimes understandable when you start a new role, but the important thing is how you handle

them – so make sure you avoid them in the future.

Be confident but know your limits

Be reasonable in what you aim to achieve in the early months. It is easy to make life difficult for yourself if you go in with too many expectations and are unrealistic in what you can achieve. Under-promise and over-deliver in the early days and don't set yourself up for a fall. If your manager expects unrealistic results from you, address the issue quickly.

If you are coming in to sort out a problem, don't be tempted to think you have all the answers. Take your time to get to know the business properly before taking action. While it is important to make an instant impact to show they have hired the right person, be wary of forcing through change during your first few weeks, as this is not the best way to demonstrate your ability to be a team player, and could unsettle colleagues. Take the time to understand your job and any operational issues. Ensure you communicate suggestions and changes over time with the agreement of senior colleagues, or wait for your expertise to be called for. You don't want to come across as arrogant and the wrong timing may make colleagues consciously or unconsciously resistant to your ideas.

Ensure you discuss expectations with your line manager or direct reports if managing a department. Agree milestones for the first month and quarter. Hold meetings to share your experience and test ideas. ◆

Richard Ashley, recruitment sales manager, Chase Moulande, richardashley@chasemoulande.com

Keypoints

The first priority of starting a new role is to familiarise yourself with your new surroundings and colleagues

Not asking questions or asking for help will lead to mistakes, and will leave a bad impression on others

Ensure you communicate suggestions and changes over time with the agreement of senior colleagues

BLAKE MORGAN

Holiday pay again

Sarah Peacock discusses a recent non-binding Employment Tribunal case which provides some pointers on the long-running issue of including voluntary overtime in holiday pay



Following *Bear Scotland v Fulton and Baxter & others*, it has been clear that both guaranteed (compulsory) and non-guaranteed overtime must be included in holiday pay. Voluntary overtime has been less clear. Although there has been no binding decision (except in Northern Ireland) and many employers have therefore waited, cases from the European Court of Justice and the UK courts suggest voluntary overtime should be included in holiday pay.

The (non-binding) Employment Tribunal (ET) case of *Brettle & Others v Dudley Metropolitan Borough Council* recently followed this logic concerning overtime and other payments associated with voluntary rotas. Although other ETs are not bound to follow it, the case will be of interest to payroll and HR staff whose workers have normal working hours and yet undertake voluntary overtime.

Facts

Fifty-six employees of Dudley Metropolitan Borough Council claimed their holiday pay did not reflect contractual overtime (two to four hours per week), voluntary overtime, standby out of hours, call-out time and taxed payments when called out (effectively mileage at an enhanced rate). Most of the claimants were voluntarily on a rota for standby out-of-hours emergency work, with call-out if required. Some had been on it over ten years, but they accepted they could come off the rota whenever they wanted and could swap in and out of rota shifts. Some did other types of overtime.

The claims were for unlawful deduction of wages, categorised as a series of “deductions”, each time the claimants’ holiday pay was underpaid.

When to include voluntary overtime

For those without normal hours of work, holiday pay is based on average weekly remuneration over the preceding 12 weeks, so overtime is included. For those with normal hours of work, in determining whether payments should be included in holiday pay the ET had to consider:

- Were these payments contractual, as a result of custom and practice?
- Were the payments intrinsically linked to the individual’s work?
- Were they paid with sufficient regularity to be considered a part of the individual’s normal remuneration?

The ET found that because the claimants could swap in and out and the employer had no right to force anyone to be or stay on the rota, there was no implied contractual term.

Secondly, the ET concluded that the payments were intrinsically linked to the claimants’ work. It noted comments of the EAT in *Bear Scotland* confirming that pay includes every emolument “arising out of a worker’s employment”.

Finally, the ET considered that the test was: what is normal pay? Applying this to the claimants:

- The out-of-hours standby allowance was paid to the claimants over several years for one week in four or five, and was found to be part of “normal pay”.
- The call-out allowance also reflected “normal” remuneration and although the rota was voluntary, once on it the claimants had to attend the callout.

- An enhanced travel allowance, partly a benefit in kind based on mileage, was also part of normal pay, as far as it exceeded reimbursement for travel expenses.
- Additional voluntary overtime could be part of normal pay depending on each claimant. For claimants doing overtime very rarely, it was not part of normal pay. For others, it was expected under their job description, so was bordering on non-guaranteed overtime (if the employer asked them to do it, they were obliged to). For others, it was purely voluntary, but if undertaken nearly every week it was part of normal pay.

Limitations

Case law on including overtime in holiday pay relates only to the minimum four weeks’ holiday guaranteed under EU law. The additional 1.6 weeks’ holiday in the UK is not subject to these rules, nor is any further contractual holiday.

For these additional entitlements, holiday pay only needs to be based on normal working hours (including the guaranteed overtime of two to four hours per week). Here the ET concluded that unless otherwise stated, the minimum four weeks’ holiday is deemed to be taken first. This is helpful for employers, since it can effectively limit backdated claims to no more than a year, because a legal claim cannot go further back where there is a gap of more than three months between underpayments.

While this case provides useful guidance on holiday pay, we eagerly await the outcome of *British Gas Trading Ltd v Lock* on commission in holiday pay from the Court of Appeal due later this year. ♦

Sarah Peacock, partner, Blake Morgan

Keypoints

The case usefully shows how Employment Tribunals are likely to view the question of including voluntary overtime in holiday pay

Each case is different, but how regularly the overtime is worked and how long the pattern has been established is relevant

The case law applies to the minimum four weeks’ EU-derived holiday. Whether the distinction is made is up to the employer

Take time out and test yourself!

Paybreak

QuickQuiz

- If in October 2016 an employee receives back pay for January 2016, in what month is it taxed?
 - January 2016
 - March 2016
 - October 2016
- Which of these is the correct position regarding strike pay?
 - The employer must collect tax
 - The trade union must collect tax
 - It is not taxable
- What is the name given to the amount that may be taken into account for National Minimum Wage in respect of providing an employee with accommodation?
 - Accommodation allowance
 - Accommodation offset
 - Living allowance
- What is the employment status of a woman on maternity leave?
 - She is still an employee
 - Her employment is temporarily suspended
 - She is not an employee until she returns to work
- In terms of tax-advantaged share schemes, what do the letters SIP stand for?
 - Share-incentivised pay
 - Share incentive plan
 - Shared initiative profits



How did you do?

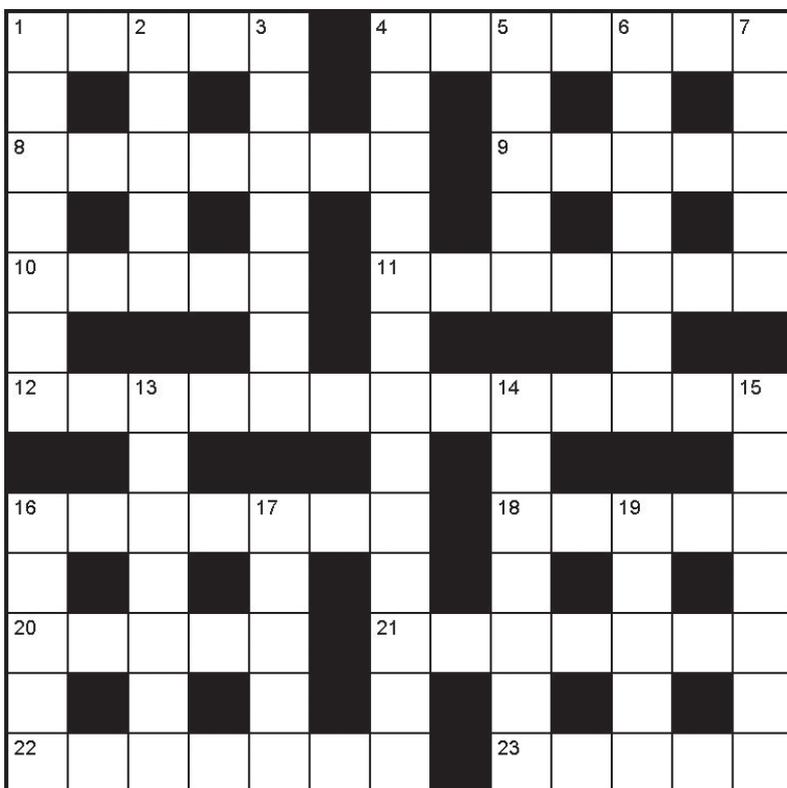
Score: 5. You have clearly benefited from reading *Payroll World* and so you must be sure to renew your subscription

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) October 2016
 - 2 (c) It is regarded as a refund of contributions
 - 3 (b) Accommodation offset
 - 4 (a) She is still an employee
 - 5 (b) Share incentive plan

Crossword



ACROSS

- Collective term for directors (5)
- Type of company car where market value is used for P11D (7)
- People who deliberately do not pay tax (7)
- Not work when one should (5)
- Appearance; attire (5)
- Used; exploited (3,4)
- Where people visiting a company first go (9,4)
- Money owed but not paid (3,4)
- Workers from an agency (5)
- Being a debtor to someone (5)
- Organise; cause to happen; change (7)
- Appointed to a position after a vote (7)
- Big (5)

DOWN

- Job of producing young animals (7)
- Not asleep (5)
- Be smart; disguise (5,2)
- Means of getting money from a hole in the wall (9,4)
- Money or something worth money (5)
- Boss of a sailing vessel (7)
- Description of money from a legitimate source (5)
- Part of computer that reads from a disc (2,5)
- Normal (7)
- Description of a time of great economy (7)
- Colloquialism for liquor (5)
- Two by two by two (5)
- Small, trivial, lesser (5)

Good luck! Last month's answers below.

Last month's crossword solution

ACROSS 1 achievement; 8 retiree; 9 defier; 10 minor; 11 extract; 12 reader; 14 prison; 16 tactful; 17 three; 19 offer; 20 planner; 21 seven pence.
DOWN 1 attendance fee; 2 hire; 3 eleven; 4 auditor; 5 life assurance; 6 tram; 7 Briton.

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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: www.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: www.capitahrsolutions.co.uk/our-solutions

CAPITA

CARVAL COMPUTING LIMITED

Interchange Business Centre,
Howard Way, Interchange Park,
Newport Pagnell MK16 9PY
Tel: 01908 787700
Email: sales@carval.co.uk
Website: www.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: www.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.



FRONTIER SOFTWARE

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



INTEGRATED PAYROLL & HR SOLUTIONS

PYRAMID HR LTD

Holly Farm Business Park, Honiley,
Kenilworth, Warwickshire CV8 1NP
Tel: 01926 485085
Email: sales@pyramidhr.co.uk
Website: www.pyramidhr.co.uk
Contact: Mark Franklin
Target employee range: 100 to unlimited

Pyramid is a complete HR and Payroll solution within a single database. Pyramid offers all the functionality to make life easier for even the busiest of HR and/or Payroll departments. Pyramid is best suited to organisations who want professional solutions with flexibility and on-going user friendly support. Our single database solution caters for payroll, personnel, recruitment, absence, training, expenses, time management and vehicle administration; all with built-in report writer for producing letters, reports and emails. Optionally available, employee and manager self service.



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: www.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.**



OUTSOURCED / FULLY MANAGED

CINTRA HR & PAYROLL SERVICES

Computer House, 353 High Street,
Gateshead, Tyne and Wear NE8 1ET
Tel: 0191 4787000
Email: sales@cintra.co.uk
Website: www.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: www.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



OUTSOURCED / FULLY MANAGED

INTELLIGO

78 York Street, London W1H 1DP
Tel: 0800 0390116
Email: sales@intelligosoftware.co.uk
Website: www.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 PAYROLL, HR & DATA SERVICES

Lyndon Place, 2096 Coventry Road,
Sheldon, Birmingham B26 3YU
Tel: 0845 357 0111
Email: tim.markham@scc.com
Website: www.scsfm.com
Contact: Tim Markham
Target employee range: 250 to 30,000

SCC are a leading provider of Managed Payroll & HR solutions, with over 35 years of experience and a wide range of clients across all sectors. We specialise in offering a tailored service, delivered and hosted in the UK. Optimise Payroll & HR, our integrated cloud-based solution, provides flexible online and on-device access. Optimise is a modular solution that also includes employee and management self-service, recruitment, training, T&A, HR analytics and more.



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: www.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 its 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

NEW PAYROLL WORLD CLUB MEMBERSHIP

1st Floor, Axe & Bottle Court,
70 Newcomen Street, London SE1 1YT
Tel: 020 7940 4801
Email: payrollclub@payrollworld.com
Website: www.payrollworld.com
Contact: Lauren McWilliams

From software to conference passes, the Payroll World Club covers your every payroll need. Join the club and receive an annual subscription to Payroll World magazine, exclusive subscriber access to payrollworld.com, Qtax Pro calculator, plus conference tickets and save over £250 in the process! Contact us today for more information.



RECRUITMENT

CHASE MOULANDE

1st Floor, Axe & Bottle Court,
70 Newcomen Street, London SE1 1YT
Tel: 020 7940 4800
Email: richardashley@chasemoulande.com
Website: www.chasemoulande.com
Contact: Richard Ashley
Target employee range: 50 to 100,000

Chase Moulande is one of the UK's leading payroll/HR recruitment specialists. Covering the whole of the UK we provide the market with a wide range of experienced permanent, interim and temporary staff within all of the following areas :

- Payroll professionals (all levels)
- Expatriate
- HRIS Consultant / Project Manager
- Systems developers / Product
- Sales (Pre / Post, Account management)
- Compensation & Benefits
- EMEA
- Shared Services (Payroll/HR)



PAYROLL WORLD

1st Floor, Axe & Bottle Court,
70 Newcomen Street, London SE1 1YT
Tel: 020 7940 4801
Email: sales@payrollworld.com
Website: www.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: www.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: www.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 public sector. Megapay is used throughout every major industry from Manufacturing, Telecoms, Top 5 Accounting Firms, Government Departments, Retail Sector, etc., with clients ranging in size from 300 to 20,000+ employees. As a Certified Workday Partner, the system fully integrates with Workday. In addition Megapay also interfaces with leading T&A and Financial applications. Megapay is available to purchase as either an On Premises installed solution or on a Software as a Service (SaaS) basis.

- RTI • Auto-Enrolment • HMRC Integration • Statutory Payment Processing • Employee Self Service • HR Integration



PAYROLL BUSINESS SOLUTIONS

Unit 6 Bourne Court, Southend Road,
Woodford Green,
Essex IG8 8HD Tel: 020 8550 7758
Email: sales@payrollbs.co.uk
Website: www.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: www.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.



STAR COMPUTERS LIMITED

Star Centre, Building 3 Hatters Lane,
Croxley Green Business Park,
Watford WD18 8YG Tel: 01923 246414
Email: sales@star-payroll.com
Website: www.star-payroll.com
Contact: Pippa Kennedy

As leaders in the payroll software market for over 40 years, Star offers peace of mind and innovation to businesses across the spectrum. Focused on developing payroll software, we have designed our modules to streamline payroll processing, automate AE and provide employee self-service payslips and P60s. Specialists in payroll bureau solutions, we also have unique capabilities to serve the commercial and education sectors, providing solutions for market-leading clients whatever the industry. And with easy integration to third party HR solutions, Payroll Professional offers the flexibility to choose the optimum combination of software for your Payroll and HR solutions to make your work stress-free.



SOFTWARE AS A SERVICE

FRONTIER SOFTWARE

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



Smiling in the face of payroll Payback

Robert Leach

The only known representative of his species in existence

Species of payroller

Amid all the important news – such as about Great British Bake Off and The Archers – has been one less noticed story: that giraffes are actually four species of creature and not one as previously thought.

This is something that giraffes have in common with payrollers, as Prof Carrie Onteaching explains:

Payrollus Simplicus is a species of quiet payroll. It was first found hiding under tax tables and sometimes making a clicking noise as it calculated. It was a simple creature that lived on paper, and is now almost extinct.

Payrollus Panicus is an active creature that can be seen flying around, often in apparent distress. It is capable of doing several things at once, and can often be seen in an advanced state of panic. Though mostly placid, it can be violent when approached in a busy period.

Payrollus Organicus is a placid creature that plods along with an even temperament. It allows itself plenty of time to achieve its goals and has limited eyesight that means it does



not see frustration from other creatures who have missed deadlines. Its call is “too-late”.

Payrollus Supervisus is a splendid creature whose main function is to boss other creatures around. It has a superior attitude and can often be seen in the company of its fellow creatures rather than doing any work.

Payrollus Clevadickus is a rare superior creature capable of not only doing payroll but writing about it, compiling crosswords and composing organ music. There is only one known specimen living which can easily be identified by its tall, bearded appearance. It is known for its intellect, creativity, wisdom, kindness, skills, humour, generosity and good looks. It is not a humble creature, which may explain why it is not paid what it is worth.

IBM memo

Here, without comment, is a memo said to have been sent by IBM to its field engineers.

“If a mouse fails to operate or should it perform erratically, it may need a ball replacement. Mouse balls are now available as FRU (Field Replacement Units). Because of the delicate nature of this procedure, a replacement of mouse balls should only be attempted by properly trained personnel. Before proceeding, determine the type of mouse balls by examining the underside of

the mouse. Domestic balls will be larger and harder than foreign balls. Ball removal procedures differ depending upon the manufacturer of the mouse. Foreign balls can be replaced using the pop-off method. Domestic balls are replaced by using the twist-off method. Mouse balls are not usually static-sensitive. However, excessive handling can result in sudden discharge.

“Upon completion of ball replacement, the mouse may



be used immediately. It is recommended that each person have a pair of spare balls for maintaining optimum customer satisfaction. Any customer missing his balls should contact the local personnel in charge of removing and replacing these necessary items.

“Please keep in mind that a customer without properly working balls is an unhappy customer.”

New fiver

On 13 September 2016, a new £5 note was released into circulation, the first to be made from polymer plastic.

It is about 15% smaller than the paper note it replaces. It depicts wartime prime minister Sir Winston Churchill and retains its blue colour.

It will be followed by a plastic £10 note in 2017 depicting Jane Austen, and a plastic £20 note by 2020 depicting JMW Turner.

Bank notes were originally receipts issued by goldsmiths, such as James Barclay, whose business became Barclays Bank. The receipt could be passed to someone else who could then claim the gold. This avoided the risk and weight of moving large amounts of gold around. Bank notes were considered riskier than gold or silver coins as they had no intrinsic value. If the bank went bust, the bank note became

worthless. It was not until the 20th century that it became legal to pay workers using banknotes.

To stop unscrupulous bankers issuing notes for which they had no gold, only notes issued by the Bank of England, or banks authorised by it, could issue legal tender banknotes from 1844.

Because of the risk of theft by highway robbers, bank notes were printed with a serial number twice. The note could then be cut in two and sent in two journeys. Bank notes have two serial numbers to this day.

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ANYWHERE

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Your Requirement - Our Solutions

- Employee and Manager Self Service
- Payroll Management
- Time and Attendance
- Expense Claims
- Absence Management
- Talent Management
- Recruitment Administration
- Performance Management
- Learning and Development
- Human Resources Dashboard
- ...and many more options

Frontier
software

Human Capital Management
& Payroll Software/Services



0845 370 3210

sales@frontiersoftware.com

www.frontiersoftware.com

Offices in Australia, India, Malaysia, New Zealand, Philippines, Singapore and UK



sage HR & Payroll

“The system can be adapted to suit your own business needs. This was a big plus when we decided to go with Sage.”

TrustFord.co.uk (the new name for Ford Retail)

Discover how our payroll software and services are making a real difference to medium and large businesses

 [Linkedin.com/groups/Sage-HR-Payroll](https://www.linkedin.com/groups/Sage-HR-Payroll)

 [@SageUK](https://twitter.com/SageUK)

Contact us to request a brochure or to book a demonstration.

Call: 0800 694 0568

Email: snowdropkcs@sage.com

Web: www.sage-snowdropkcs.co.uk