### **Key Information Documents**

## The Conduct Regulations 2003 - Key Information Document (Regulation 13a)

## What is the Key Information Document?

From April 2020 it is a requirement for employment businesses to provide any temporary workseekers they supply, either on a contract for services or via a limited company, with a Key Information Document (K.I.D.). The purpose of this document is to clearly and succinctly set out the essential information a work-seeker requires prior to starting an assignment. The aim of the attached Key Information Documents is to promote greater transparency and accountability in the relationship between an employment business and a work seeker. The requirement to have a K.I.D. was developed as a response to increasing concern by the government regarding arrangements where a worker is supplied through an intermediary such as an umbrella company. As it currently stands, there is a lack of clarity surrounding who the employer is of a worker who is engaged via an intermediary for the purposes of paying the worker and ensuring the correct deductions are made from that pay.

One area of confusion here is the concept of the "work-seeker" for the purposes of to whom the K.I.D. should be provided. In context, the term work-seeker can be used to refer to both an individual work-seeker, or to an umbrella or limited company that then engages an individual to do the work. The intent of the K.I.D. is to benefit the individual work-seeker, or if the work-seeker is a company, the individual who is being supplied by that company to do the work. It is a statutory obligation for employment businesses to provide the K.I.D. and to ensure that the individual performing the role receives it.

For your reference the requirement to provide a K.I.D. is set out in The Conduct of Employment Agencies and Employment Businesses (Amendment) Regulations 2019, which has amended the Conduct of Employment Agencies and Employment Businesses Regulations 2003 to contain an additional regulation, 13A, which covers the K.I.D. and what it needs to contain. These regulations came in to force from 6 April 2020 and it is now a requirement for employment businesses to provide a K.I.D. to all work seekers.

## On that basis please find below the information for reference:

This section sets out key information about your relationship with us, including details about pay, holiday entitlement and other benefits.

The Employment Agency Standards (EAS) Inspectorate is the government authority responsible for the enforcement of certain agency worker rights. You can raise a concern with them directly and please find below their contact details;

Website: https://www.gov.uk/government/organisations/employment-agency-standardsinspectorate

Phone: 0207 215 5000

Email: eas@beis.gov.uk

## General information about the parties

Name of employment business: Morson Human Resources Limited T/a Morson Talent ("Morson")

Morson contact number: 0161 707 1516

Useful email addresses: Contractor Care Team contractorcare@morson.com Compliance, Team payrollcompliance@morson.com

Morson head office address: Adamson House, Centenary Way, Salford, M50 1RD

This document has been prepared to ensure that every agency work seeker is provided with a key facts document before agreeing the terms under which the worker will undertake work. For information related specifically to your status please see below: PAYE Temporary Worker Personal Service Company Umbrella

## (PAYE)

This document sets out key information about your relationship with us, including details about pay, holiday entitlement and other benefits.

The Employment Agency Standards (EAS) Inspectorate is the government authority responsible for the enforcement of certain agency worker rights. You can raise a concern with them directly and please find below their contact details;

Web site: https://www.gov.uk/government/organisations/employment-agency-standards-inspectorate

Phone: 0207 215 5000

Email: <u>eas@beis.gov.uk</u>

1. General information about the parties	
Name of employment business	Morson Human Resources Limited T/a Morson International ("Morson")
Morson Contact Number	0161 707 1516
Morson Opening Hours Monday to Friday (08:30 – 17.30)	
Useful email addresses for Morson	Contractor care – <u>contractorcare@morson.com</u> Compliance – <u>payrollcompliance@morson.com</u>
Morson Head Office Address	Adamson House, Centenary Way, Salford. M50 1RD

### 2. About this document

• This document has been prepared to ensure that every agency work seeker is provided with a Key Facts document before agreeing the terms under which the worker will undertake work.

3.	3. Your status				
		PAYE Temporary Worker – You will be engaged by Morson under a Contract for Services.			
		[You are entitled to the following;			
		1. To be paid at least National Minimum Wage			
	<ol> <li>To receive a written statement clearly stating the basic details and the main terms and conditions of your temporary assignment.</li> </ol>				
	3. To require an itemized payslip.				
		4. To paid holiday			
		5. Statutory Maternity and Paternity Pay			
		<ol> <li>Workplace pension provision in line with the qualifying criteria will be laid out in th Contract for Service. Further information on Pension Auto Enrolment can be obtain from https://www.workplacepensions.gov.uk/employee.]</li> </ol>			
	More information can be found in your Contract for Services.				

4. Pay and benefits	
Minimum Rate of Pay	'Basic Rate' - The hours you have worked
	multiplied by National Minimum Wage.
Payment Intervals	Depending on the particular assignment you are
	working on you may be paid weekly,
	monthly, fortnightly or on a project-by-project basis.
Holiday Entitlement and Pay	28 days per annum pro-rata holiday entitlement
	under The Working Time Regulations
Any other Benefits	

5. Deductions from your pay	
PAYE (Tax)	This is the income tax paid to HMRC for you via Pay As You Earn. This is closely linked to your Tax Code and associated Tax-Free Allowance.
National Insurance	National Insurance ("NI") is a tax in the United Kingdom paid by workers and employers for funding state benefits.

6. Example of Pay		
Example rate of pay:	£500 gross weekly	
Deductions from your wage required by law:	£51.60 income tax (based on a 1257L wk1/m1 tax code using	
	the England and Northern Ireland tax system)	
	£20.64 employee national insurance contribution	
Any other deductions or costs from your wage:	£15.20 worker pension contribution	
Any fees for goods or services:		
Example net take home pay:	£412.56 Weekly	

The above example of pay is for illustration purposes only. The exact position will depend on individual decisions concerning pension deductions and may vary slightly for workers under devolved income tax systems.

## Personal Service Company ("PSC")

This document sets out key information about your relationship with us, including details about pay, holiday entitlement and other benefits.

The Employment Agency Standards (EAS) Inspectorate is the government authority responsible for the enforcement of certain agency worker rights. You can raise a concern with them directly and please find below their contact details;

Web site: <u>https://www.gov.uk/government/organisations/employment-agency-standards-inspectorate</u>

Phone: 0207 215 5000

Email: <u>eas@beis.gov.uk</u>

1. General information about the parties	
Name of employment business	Morson Human Resources Limited T/a Morson International ("Morson")
Your Employer:	
Morson Contact Number	0161 707 1516
Morson Opening Hours Monday to Friday (08:30 – 17.30)	
Useful email addresses for Morson	Contractor care – <u>contractorcare@morson.com</u>
	Compliance – <u>payrollcompliance@morson.com</u>
Morson Head Office Address Adamson House,	
	Centenary Way,
	Salford.
	M50 1RD

### 2. About this document

 This document has been prepared to ensure that individuals are provided with a Key Facts document before agreeing to the terms and conditions under which they will undertake work.

### 3. Your Status - PSC

If you engage as a PSC(outside the scope of IR35 Off payroll working legislation) you will be a Director of the PSC and be engaged via the agency on a Contract for service

Under this arrangement Morson will pay the PSC a gross payment inclusive of all Employments costs, under this arrangement the PSC will be responsible for paying the temporary worker.

This document explains your pay information if you engage as a PSC. If you engage with an employment business as a PSC, then you can opt out of being covered by the Conduct Regulations. (Conduct of Employment Agencies & Business Regulations 2003)

The opt out must be given in writing to the employment business by both the PSC and the person being supplied to do the work. The employment business cannot encourage you to do this and it must be your own decision.

Agency workers placed in roles working with, or caring for, vulnerable persons cannot opt out of the Conduct Regulations.

4. Pay and Benefits		
Payment Intervals	Depending on the particular assignment you are working on you may be paid weekly, Monthly or fortnightly.	
Expected or minimum gross rate of pay transferred to the intermediary or umbrella company from us:	No less than national minimum wage	
Deductions from Personal Service Company required by law:	The PSC will be paid gross	
Any other deductions from Personal Service Company (to include amounts or how they are calculated):		
Any other deductions or costs taken from your rate (to include amounts or how they are calculated):		
Any fees for goods or services:		
Holiday entitlement and pay:	It is the responsibility of the PSC to provide holiday leave and pay to the individual worker	
Additional Benefits:		

£1000 weekly	
	£1000 weekly

Deductions from your wage required by law:		
Any other deductions or costs from your rate:		
Any fees for goods or services:		
Example PSC take home pay:	£1000 weekly	

# The above example of pay is for illustration purposes only

## (UMBRELLA COMPANY)

This document sets out key information about your relationship with us, including details about pay, holiday entitlement and other benefits.

The Employment Agency Standards (EAS) Inspectorate is the government authority responsible for the enforcement of certain agency worker rights. You can raise a concern with them directly and please find below their contact details;

Web site: <u>https://www.gov.uk/government/organisations/employment-agency-standards-inspectorate</u>

Phone: 0207 215 5000

Email: <u>eas@beis.gov.uk</u>

1. General information about the parties	
Name of employment business Morson Talent	
Name of intermediary or umbrella company	XXXXX
Morson Contact Number	0161 707 1516
Morson Opening Hours	Monday to Friday (08:30 – 17.30)
Jseful email addresses for Morson         Contractor care – <u>contractorcare@morson.com</u>	
	Compliance – payrollcompliance@morson.com
Morson Head Office Address	Adamson House
	Centenary Way
	Salford
	M50 1RD

2.	2. About this document		
	٠	This document has been prepared to ensure that individuals are provided with a Key	
		Facts document before agreeing to the terms under which they will undertake work.	

#### 3. Your Status

You will be an employee of the Umbrella company under a Contract of Employment.

Morson have a PSL (Preferred Supplier List) in place for Umbrella Limited companies https://www.morson.com/about/approved-suppliers/approved-suppliers-uk.

Under this arrangement, Morson will pay the Umbrella (your Employer) a payment inclusive of all Employments costs and any applicable Umbrella margin. Under this arrangement, the Umbrella will be responsible for paying you.

As an Employee of the Umbrella company, you will have many statutory rights and entitlements as laid out in your Contract of Employment.

You are being paid through an Umbrella company: a third-party organization that will calculate your tax and other deductions and then pay you for the work undertaken for the hirer. We will still be finding you assignments.

The money earned on your assignments will be transferred to the Umbrella company as part of their income. They will then pay you your wage. All the deductions made which affect your wage are listed below. If you have any queries about these, please contact your chosen umbrella provider.

Your Umbrella payslip will confirm that you are an employee of the Umbrella company.

More information can be found with your Contract of Employment and the Employee Handbook issued to you by your Umbrella company.

4. Pay and Benefits		
Payment Intervals	Depending on the particular assignment you are working on, you may be paid weekly, monthly or fortnightly.	
Expected or minimum gross rate of pay transferred to the intermediary or umbrella company from us:		
	(For example: £429.00 for 37.5hrs per week, assuming you are 21 years old and over).	
	<ul> <li>Apprenticeship Levy - As a large employer, the umbrella company is required to pay UK Apprenticeship Levy contributions.</li> <li>Employers National Insurance - The amount umbrella pays HMRC as your employer for National Insurance.</li> <li>Employers Pension Contribution - 3% Employer Contribution.</li> </ul>	
Any other deductions from umbrella income (to include amounts or how they are calculated):	Margin – Agreed with the Umbrella company.	

Deduction from your pay:	Income Tax - Paid to HMRC for you via the Pay As	
PAYE (Income Tax)	You Earn (PAYE) system. This is closely linked to your	
	personal tax code and associated annual tax-free	
	allowance.	
Deductions from your pay:	Employee National Insurance - Paid by workers	
National Insurance	and employers to fund state benefits.	
Any other deductions or costs taken from your wage (to include amounts or how they are calculated):	Employee Pension – 5% Employee Contribution	
Any fees for goods or services:	N/A	
Holiday entitlement and pay:	28 days per annum holiday entitlement under working time regulations.	
	Holiday pay - This will only show as a deduction	
	on request of the contractor. If not, all holiday	
	pay is paid out to you within your	
	weekly/monthly payment.	
Additional Benefits:	Will be discussed and provided to you by the	
	Umbrella company.	

5. Example Pay		
	Intermediary or Umbrella income	Worker income
Example gross rate of pay to intermediary or umbrella company from us:	£1000.00 Income Per Week	
Deductions from intermediary or umbrella income required by law:	£93.94 Employers NI £22.07 Employers Pension Contribution	
Any other deductions or costs taken from intermediary or umbrella income:	£4.28 Apprenticeship Levy £24.00 Margin (Weekly)	
Example rate of pay to you:		£855.71 Gross Per Week
Deductions from your pay required by law:		£115.40 Income Tax (Tax Code = 1257L) £61.37 Employee NI
Any other deductions or costs taken from your pay:		£36.79 Employee Pension Contribution
Any fees for goods or services:		n/A

Example net take h	ome pay:
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**£642.16** (Includes Advanced Holiday Pay)

The above pay example is for illustration purposes only. The exact position will depend on individual decisions concerning pension deductions and may vary slightly for workers under devolved income tax systems.