



## Key Information Document – Temporary assignments via an intermediary or umbrella company (inside IR35)

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

The information in this document is based on working via intermediary or umbrella company on an assignment that is deemed to be “Inside IR35”. The details will differ if you choose to work via another payment method such as PAYE.

The Employment Agency Standards (EAS) Inspectorate is the government authority responsible for the enforcement of certain agency worker rights. You can speak to them directly on 020 7215 5000 or through the ACAS helpline on 0300 123 1100, Monday to Friday, 8am to 6pm.

### General Information

Contract type:	Contract for Services
Name of the intermediary or umbrella company (“Intermediary”):	<i>To Be Confirmed</i>
Employment Business:	Gleeson Recruitment Limited
Your employer:	The Intermediary named above
Who will be responsible for paying you:	The Intermediary named above
How often you will be paid:	We will pay the Intermediary based on the timely submission and approval of timesheets. This is usually weekly or monthly. The frequency of payments from the Intermediary to you will be agreed between yourselves.

### Intermediary and umbrella company – Pay information

You are being paid through an Intermediary or umbrella company (“Intermediary”), a third-party organisation that will calculate your tax and other deductions and then pay you for the work undertaken. We will still be finding you assignments and liaising with the client/hirer. The money earned on your assignments will be transferred to the Intermediary as part of their income. They will then pay your wage to you. All the deductions made which may affect your wage are listed below. If you have any queries about these, please contact us. Your payslip may show you as an employee of the Intermediary:

Any business connection between the Intermediary, the employment business and the company responsible for paying you:	None (e.g. no shared Owners or Directors)
Expected or minimum gross rate of pay transferred to the Intermediary from us:	Gleeson Recruitment Limited will pay the Intermediary at the agreed rates, which will never be lower than the National Minimum Wage. Please consult your agreement with the Intermediary for details of the rate of pay you should expect to receive.
Deductions from the Intermediary income required by law:	Employer’s NI and Apprenticeship Levy
Any other deductions from the Intermediary income (to include amounts or how they are calculated):	Gleeson Recruitment Limited will not make any other deductions. The Intermediary will charge a processing/administration fee, usually per timesheet or processing period. This will vary depending on the chosen Intermediary and could be a flat fee or percentage based.





Expected or minimum rate of pay to you:	This should be in line with the National Minimum Wage. <sup>1</sup>
Deductions from your wage required by law:	Income Tax, National Insurance and Student Loans <sup>2</sup>
Any other deductions or costs taken from your wage:	None (unless otherwise agreed between yourself and the Intermediary)
Any fees for goods or services:	None (unless otherwise agreed between yourself and the Intermediary)
Holiday entitlement and pay:	Minimum of the equivalent of least 5.6 weeks of holiday per year. <sup>3</sup>
Additional benefits:	None (unless otherwise agreed between yourself and the Intermediary)

#### Personal Services Company (inside IR35) – Pay Example<sup>4</sup>

	Intermediary fees	Worker fees
Example gross rate of pay to intermediary from us:	£484.30	n/a
Deductions from intermediary income required by law:	Employer's NI: £37.12 Apprenticeship Levy: £2.18	n/a
Any other deductions or costs taken from intermediary income:	Intermediary processing fee: £10.00	n/a
Example rate of pay to you:	n/a	£435.00
Deductions from your pay required by law:	n/a	Income Tax: £87.00 Employee NI: £30.28
Any other deductions or costs taken from your pay:	n/a	£0
Any fees for goods or services:	n/a	£0
Example net take home pay:	n/a	£317.72

#### Queries?

This document is provided in accordance with UK Government legislation. If you have any queries relating to the information above please contact your Recruiter, or our Accounts team on [accounts@workwithglee.com](mailto:accounts@workwithglee.com).

<sup>1</sup> Where eligible, you should receive at least the National Minimum Wage (NMW), which is currently £8.72 per hour for those over 25 years old. There are some exceptions such as the self-employed, those who have accommodation provided (e.g. Au pairs) and some work experience roles. For further guidance see <https://www.gov.uk/national-minimum-wage/who-gets-the-minimum-wage>

<sup>2</sup> A Student Loan deduction would only be made if applicable to you, and the amount of the deduction is determined by your earnings and the 'Plan Type' of the student loan.

<sup>3</sup> This is the minimum amount, and your entitlement may be higher depending on your actual assignment. Further information on holiday entitlements can be found at <https://www.gov.uk/holiday-entitlement-rights/holiday-pay-the-basics>

<sup>4</sup> This is an illustration only based on these assumptions - your actual pay and deductions will depend on the rates applicable to you.

- the BR tax code is applied (the feepayer is classed as the secondary employer)
- 5 working days per week
- all values exclude VAT

