

New year – new requirements

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31 January 2020

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Statements of Particulars

From 6 April 2020:

- the obligation to provide a written statement of particulars will extend from employees only to employees and workers;
- the one-month service requirement to qualify for the right will be removed;
- the majority of the written statement must be provided in one document on or before the first day of employment/work;
- the information that needs to be included within the statement will change.

Holiday Pay

From 6 April 2020, where averaging provisions are required to calculate holiday pay under the Working Time Regulations 1998 (i.e. for those workers who do not have normal working hours, or who do have normal hours but where their pay varies according to the amount of work done or the time/day the work is carried out), the averaging period will increase from 12 weeks to 52 weeks.

Termination Payments and National Insurance Contributions

It is expected that from 6 April 2020 all termination payments above the £30,000 threshold will be subject to class 1A NICs (employer liability only).

Agency Workers

From 6 April 2020, the "Swedish Derogation" will disappear. If you're unfamiliar with the Swedish Derogation, this is a clause which allows employment businesses to avoid giving agency workers pay parity with comparable direct recruits, provided that they have an employment contract which gives them a right to pay between assignments.

This will no longer be permitted from 6 April 2020 – instead, all agency workers will have the right to pay parity with permanent workers after 12 weeks. Linked to this is a requirement by 30 April 2020 for employment businesses with any agency workers with Swedish derogation provisions to provide written confirmation to those agency workers that the provisions will no longer apply as from 6 April.

IR35

It is expected that from 6 April 2020, the off-payroll working rules will be extended to large and medium sized companies in the private sector. The effect of these changes is to shift responsibility for IR35 tax compliance from the personal service company to the client or intermediary.

Information and Consultation

The threshold required for employees to be able to ask to set up information and consultation arrangements will decrease from 10% to 2% of employees, subject to a minimum of 15 employees.

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Next steps

IR35: Verify - [find out how we can help >](#)

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