## **KEY INFORMATION DOCUMENT**

This document sets out key information about your relationship with us and the intermediary or umbrella company used in your engagement, including details about pay, holiday entitlement and other benefits.

Further information can be found at 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 on 020 7215 5000 or through the Acas helpline on 0300 123 1100, Monday to Friday, 8am to 6pm.

## **GENERAL INFORMATION**

Your name:	[Contractor Name]
Name of employment business:	Robert Walters Operations Limited
Name of intermediary or umbrella company:	Brookson Solutions Limited
Your employer:	Brookson Solutions Limited
Type of contract you will be engaged under:	Employment contract
Who will be responsible for paying you:	Brookson Solutions Limited
How often twill be paid:	Weekly

## INTERMEDIARY OR UMBRELLA COMPANY PAY INFORMATION

You are being paid through an intermediary or umbrella company: a third-party organisation 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. The personal allowance reduction where income is above £100k has not been applied. Your payslip may show you as an employee of the umbrella company listed below. If you have any queries about these please contact us.

Name of intermediary or umbrella company:	Brookson Solutions Limited
Any business connection between the intermediary or umbrella company, the employment business and the person responsible for paying you:	No
Expected or minimum gross rate of pay transferred to the intermediary or umbrella company from us:	[Expected worker rate]
Deductions from intermediary or umbrella income required by law:	Employer National Insurance Employer Pension Apprenticeship Levy
Any other deductions from umbrella income (to include amounts or how they are calculated)	Weekly margin of £27 will be retained- the amount of the margin will be discussed on your on boarding call.
Expected or minimum rate of pay to you:	£12.21ph (National Living Wage: employees aged 21 years and older) OR £10.00ph (National Minimum Wage: employees aged 18-20)
Deductions from your wage required by law:	Income tax & Employees National Insurance Employee pension
Any other deductions or costs taken from your wage (to include amounts or how they are calculated):	No
Any fees for goods or services:	No
Holiday entitlement and pay:	For 25/26, holiday pay is calculated at a statutory minimum of 28 days days a year or 12.07% and is paid in every payment and advised on each pay statement.  https://www.brooksonfaq.co.uk/knowledge-base/your-umbrella-payslip-explained/
Additional benefits	https://www.brooksonone.co.uk/services/umbrella- company/umbrella-overview

EXAMPLE PAY (NO PENSION)	Weekly	Monthly	Yearly
Example gross rate of pay to intermediary or umbrella company			
from us:	£1,000.00	£4,333.33	£52,000.00
Deductions from gross rate required by law:			
Employers NI	£113.81	£493.19	£5,918.34
Apprenticeship Levy	£4.27	£18.52	£222.28
Any other deductions:			
Company Margin	£27.00	£117.00	£1,404.00
Gross Salary	£854.92	£3,704.62	£44,455.38
Deductions from your pay required by law:			

Income tax	£122.64	£531.42	£6,377.08
Employees NI	£49.05	£212.57	£2,550.83
Example net take home pay:	£683.23	£2,960.63	£35,527.47
Example rate of pay to you: Gross Salary	£854.92		
Hours worked	37.50		
Rate	£22.80		

EXAMPLE PAY (WITH PENSION)	Weekly	Monthly	Yearly
Example gross rate of pay to intermediary or umbrella company			
from us:  Deductions from gross rate required by law:	£1,000.00	£4,333.33	£52,000.00
Employers NI	£111.02	£481.10 £18.12	£5,773.22 £217.44
Apprenticeship Levy	£4.18 £21.49	£18.12 £93.12	£217. <del>44</del> £1,117.44
Employers Pension Contribution			
Any other deductions:			
Company Margin	£27.00	£117.00	£1,404.00
Gross Salary	£836.31	£3,623.99	£43,487.90
Deductions from your pay required by law:			
Income tax	£118.92	£515.30	£6,183.58
Employees Pension Contribution	£28.65	£124.16	£1,489.92
Employees NI	£47.54	£206.03	£2,472.31
Example net take home pay:	£641.20	£2,778.50	£33,342.09
Employer Pension contribution into Pension	£21.49	£93.12	£1,117.44
Employee Pension contribution into Pension with 20% credit	£35.82	£155.20	£1,862.40
Higher rate tax reclaim through self assessment	£0.00	£0.00	£0.00
Total value earned	£698.51	£3,026.82	£36,321.93
Example rate of pay to you:			
Gross Salary	£836.31 37.5		
Hours worked	0 £22.30		
Rate	£22.30 £0.67		
Employers pension contribution per hour on top of rate			