

**When you work as a domestic employee** your employer is required by law to deduct Income Tax and National Insurance Contributions from your wage and pay this, along with an additional Employer's National Insurance Contribution to HMRC. They are also required to provide you with payslips every time you get paid, clearly outlining these deductions.

**You should always agree a gross wage** with your employer. After Tax and NI Contributions have been paid what you have left is your net wage. If your employer isn't paying Tax and NI on your behalf it will affect your future entitlement to state benefits, such as Statutory Sick Pay, Statutory Maternity Pay, pension and unemployment benefits.

**Some employers are conscientious**, some are not – some may delay calculating and paying your deductions through lack of time or familiarity on how to do so. Some may even ask you to pay your own tax on a self-employed basis, but most domestic employees do not meet HMRC's criteria for self-employment and you should not agree to this.

**When you accept a Contract of Employment** you should ensure that your employer's responsibility to deduct Tax and NI on your behalf is clearly stated in it.

**Being an employee on PAYE entitles you to certain statutory rights:**

- **Statutory Sick Pay (SSP):** If you are sick for three days or more. Normally the three waiting days do not include non-working days (weekends or days not normally worked). Working days lost prior to SSP commencing are paid at your employer's discretion.
- **Statutory Maternity Pay (SMP):** If you are pregnant and have been working for the same employer for at least 41 weeks prior to the baby's due date your employer is obliged to administer SMP on your behalf. For the first 6 weeks of the maternity pay period you are entitled to 90% of your gross wage. For the subsequent 33 weeks you are entitled to the current SMP rate or 90% of your gross wage, whichever is lower. If you choose to resume your employment following your maternity leave you are fully entitled to do so, with the same terms and conditions as before.
- **Statutory Adoption Pay (SAP) and Statutory Paternity Pay (SPP):** Contact Stafftax for more information on these.
- **Protection Against Unfair Dismissal:** If you have been in continuous employment (i.e. working for the same employer) for at least one year you are automatically protected against unfair dismissal.
- **Redundancy Pay:** You are entitled to redundancy pay if you have been in continuous employment for a minimum of two years. The amount you receive is dependent on your age and length of employment.
- **By paying NIC you also qualify for State Pension contributions:** The State Pension is divided into two parts; The Basic State Pension and The State Second Pension. For more information you can either speak to an Independent Financial Advisor or contact the Pensions Helpline on 0845 3000 168.

- **Holiday Entitlement:** The European Working Time Directive grants all employees the statutory right to a minimum of 5.6 weeks paid holiday a year (pro-rata the number of days worked per week), which includes the 8 bank holidays.
- **Please note** that the bank holidays do not have to be taken on the actual bank holiday, this is something that can be arranged between you and your employer.
- Visit [www.stafftax.co.uk](http://www.stafftax.co.uk) for more information on all the current rates and thresholds.

**You may like to mention Stafftax** to your employer and suggest our service. By using Stafftax you and your employer will have the reassurance of knowing your pay arrangements being properly taken care of.

**To comply with Government legislation all employers must make thorough document checks** to ensure the person they wish to employ is in the UK legally and has a right to work. They must make these checks even if you are a UK national. For a list of documents you may need to provide as evidence, visit: [www.bia.homeoffice.gov.uk](http://www.bia.homeoffice.gov.uk). Please note that whilst your employer can take photocopies of these documents they should not keep the originals.

**To work in the UK you must have a valid National Insurance Number.** If you are a UK national the Department for Work and Pensions (DWP) will hold your NI Number on the national computer. Obtain this information by contacting the local Jobcentre Plus and providing them with your name and date of birth.

**If you are not a UK national you must apply for an NI number.** Contact your local Jobcentre Plus (visit [www.jobcentreplus.gov.uk](http://www.jobcentreplus.gov.uk) to locate your nearest branch) to arrange an appointment. A letter will be sent to you with a date and time for an interview, along with information about which documents and evidence you should bring along.

For more information on any of the above contact us:

Tel: 0845 226 2214

Email: [info@stafftax.co.uk](mailto:info@stafftax.co.uk)

Visit: [www.stafftax.co.uk](http://www.stafftax.co.uk)