

Payroll & HR Update 2020



Agenda

- Company car update - Luke Prout
- Payroll update – Theresa Waddingham

- Tea & Coffee break

- Preparing for the IR35 Changes – Alistair Kendrick
- Top 5 HR worries – Anita Wynne

- Lunch & Finish



Company car update

Luke Prout CTA, Tax Partner

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Company Cars

- Changes ahead from April 2020
- New rates for ULEV's changed again (Subject to the budget)
- Adoption of WLTP emission standards from 06 April 2020
- Good news for electric only cars



Company Cars - Current

CO2 g/km	2014/15 BIK%		2015/16 BIK%		2016/17 BIK%		2017/18 BIK%		2018/19 BIK%		2019/20 BIK%	
	petrol	diesel	petrol	diesel	petrol	diesel	petrol	diesel	petrol	diesel	petrol	diesel
0 (EV)	0	0	5	5	7	10	9	12	13	16	16	19
1-50	5	8	5	8	7	10	9	12	13	16	16	19
51-75	5	8	9	12	11	14	13	16	16	19	19	22
76-94	11	14	13	16	15	18	17	20	19	22	22	25
95-99	12	15	14	17	16	19	18	21	20	23	23	26
100-104	13	16	15	18	17	20	19	22	21	24	24	27
105-109	14	17	16	19	18	21	20	23	22	25	25	28
110-114	15	18	17	20	19	22	21	24	23	26	26	29
115-119	16	19	18	21	20	23	22	25	24	27	27	30
120-124	17	20	19	22	21	24	23	26	25	28	28	31
125-129	18	21	20	23	22	25	24	27	26	29	29	32
130-134	19	22	21	24	23	26	25	28	27	30	30	33
135-139	20	23	22	25	24	27	26	29	28	31	31	34
140-144	21	24	23	26	25	28	27	30	29	32	32	35
145-149	22	25	24	27	26	29	28	31	30	33	33	36
150-154	23	26	25	28	27	30	29	32	31	34	34	37
155-159	24	27	26	29	28	31	30	33	32	35	35	37
160-164	25	28	27	30	29	32	31	34	33	36	36	37
165-169	26	29	28	31	30	33	32	35	34	37	37	37
170-174	27	30	29	32	31	34	33	36	35	37	37	37
175-179	28	31	30	33	32	35	34	37	36	37	37	37
180-184	29	32	31	34	33	36	35	37	37	37	37	37
185-189	30	33	32	35	34	37	36	37	37	37	37	37
190-194	31	34	33	36	35	37	37	37	37	37	37	37
195-199	32	35	34	37	36	37	37	37	37	37	37	37
200-204	33	35	35	37	37	37	37	37	37	37	37	37
205-209	34	35	36	37	37	37	37	37	37	37	37	37
210-214	35	35	37	37	37	37	37	37	37	37	37	37
215-219	35	35	37	37	37	37	37	37	37	37	37	37
220+	35	35	37	37	37	37	37	37	37	37	37	37



Company Cars – Registered Pre 06 April 2020

CO2 (g/km)	Electric range (miles)	2020-21 (%)	2021-22 (%)	2022-23 (%)
0	N/A	0	1	2
< 50	>130	2	2	2
< 50	70-129	5	5	5
< 50	40-69	8	8	8
< 50	30-39	12	12	12
< 50	<30	14	14	14
51-54		15	15	15
55-59		16	16	16
60-64		17	17	17
65-69		18	18	18
70-74		19	19	19
75-79		20	20	20
80-84		21	21	21
85-89		22	22	22
90-94		23	23	23
95-99		24	24	24
100-104		25	25	25
Continued				



Company Cars – Registered Post 06 April 2020

CO2 (g/km)	Electric range (miles)	2020-21 (%)	2021-22 (%)	2022-23 (%)
0	N/A	0	1	2
< 50	>130	0	1	2
< 50	70-129	3	4	5
< 50	40-69	6	7	8
< 50	30-39	10	11	12
< 50	<30	12	13	14
51-54		13	14	15
55-59		14	15	16
60-64		15	16	17
65-69		16	17	18
70-74		17	18	19
75-79		18	19	20
80-84		19	20	21
85-89		20	21	22
90-94		21	22	23
95-99		22	23	24
100-104		23	24	25
Continued				



Company Cars

- Up to a maximum of 37% 170 grams p/km (160 grams p/km before April 2020)
- 4% Diesel surcharge for non RDE2 compliant vehicles.

RDE2 Examples

Jaguar - E-Pace 150PS manual FWD, XE 180PS auto RWD, XF & XF Sportbrake 163PS manual/auto

Land Rover - Evoque 150PS manual FWD, Discovery Sport 150PS Manual FWD

Mercedes Benz - A200d, A220d, B200d, B220d, CLA 220d, GLC 220d, GLC 300d, GLE 350d, GLE 400d & GLS 400d.



Company Cars - WLTP

- Worldwide Harmonised Light Vehicle Test Procedure ('WLTP')
- Thank you VW/Audi!
- New registered vehicles (phased in from 2017)
- Replaced 28-year-old NEDC standards (The VW/Audi ones!)
- WLTP will introduce much more realistic testing conditions.

These include:

- More realistic driving behavior;
- A greater range of driving situations; low, medium, high, extra high and combined;
- Longer test distances; More realistic ambient temperatures, closer to the European average;
- Higher average and maximum speeds;
- More dynamic and representative accelerations and decelerations;
- Shorter stops;
- Stricter car set-up and measurement conditions;



Company Cars - WLTP

Conditions:	NEDC	WLTP
Test duration	20 min.	30 min.
Test distance	11 km	23.5 km
Time spent stationary	25%	13%
Test phases	Urban/Extra-urban, (combined)	Low, Medium, High, Extra high, (Combined); (plus "City" for electric vehicles and vehicles with plug-in hybrid drivetrain)
Speed	Average: 34 km/h Maximum: 120 km/h	Average: 46.6 km/h Maximum: 131 km/h
Temperature	20-30° C Cold engine start	14° C (tested at 23° C corrected for 14° C) Cold engine start
Special equipment options	Not taken into consideration	All equipment options are considered in terms of their influence on aerodynamics, weight and rolling resistance.

- Typically Emissions Co2's figures will rise between 10 – 25% based on new standards.
- Get the right Co2 Figure
- Some cars may be impacted
- Research needed on what to buy/lease



ULEV's

- Capital allowances at 100% (< 75g P/km)
- Fuel cost is significantly cheaper
- Free employer fuel!
- Low road tax
- No congestion charges (75g p/km)
- Area of significant investment/growth



ULEV's

Provision

Company car made available for private use

Employee's car used for business

Employer allows cars to be recharged from a vehicle charging point at work.

No taxable benefit - electricity does not sit within the meaning of fuel so the Fuel Benefit Charge does not apply.

Taxable benefit based on cost to the employer.

Employer pays for a vehicle charging point to be installed at the employee's home.

No taxable benefit

Taxable benefit based on cost to the employer.

Employer pays for charge card of £100 per year to allow individuals unlimited access to local authority vehicle charging point.

No taxable benefit

Taxable benefit based on cost to the employer.



Traps and issues

- Personal or company name – No DLA adjustments
- Fuel cards - Overdrive
- Pool cars - ITEPA 2003, s 167
 - The car was made available to, and actually used by, more than one of those employees;
 - The car was made available, in the case of each of those employees, by reason of the employee's employment;
 - The car was not ordinarily used by one of those employees to the exclusion of the others;
 - In the case of each of those employees, any private use of the car made by the employee was merely incidental to the employee's other use of the car in that year; and
 - The car was not normally kept overnight on or in the vicinity of any residential premises where any of the employees was residing, except while being kept overnight on premises occupied by the person making the car available to them.



Company car update

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Payroll Update 2020

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Agenda

- Employer health check:-
 - employment allowance
 - small employer definition
 - auto enrolment pension tax basis
 - apprenticeship levy
- Key changes for 2020/2021
- FPS easement – what it actually means
- GDPR and the annual data protection charge



Employment Allowance

The Key Changes

- After the 6th April 2020, only small businesses (with a NIC bill of £100,000 or less) will be eligible to claim the employment Allowance.
- You will not automatically qualify for EA, you must claim it each tax year by submitting a declaration.
- If you become connected with an employer through resources such as staff or premises, you must reassess your eligibility.
- The EA will be state aid and counts towards the maximum aid you can receive in a rolling three-year period. You must have room to accommodate the £3,000 EA within state aid limit or lose your entitlement to it.



Employment Allowance

How can I claim the Allowance?

For businesses that are eligible, the employment allowance is automatically subtracted from their Employer NIC liability by their payroll software provided it has been set up correctly to do this.



Small Employers Relief

Your company qualifies for small employers' relief if the total of your employer and employee liability for national insurance (NI) contributions was £45,000 or less in the last complete tax year prior to the employee's qualifying week, or in the case of adoption, the matching week.



Auto Enrolment Pension Tax Basis

- Relief At Source
- Pension is deducted from the employee after tax.
- Tax relief is given by the pension company into the employees pension on top of the employee contribution.
- NEST only operates on this basis.
- Employees gross pay and gross taxable pay should be the same providing there are not any additional payments made that are free from tax and nic.
- Net Pay Arrangement
- Pension is deducted from the employee before tax. This means that the employee receives tax relief at their marginal rate of tax.
- The employees gross pay should be higher than their gross taxable pay.



Apprenticeship Levy

When you need to pay it

- As an employer, you'll have to pay [Apprenticeship Levy](#) each month from 6 April 2017 if you:
- have an annual pay bill subject to employer class 1 national insurance of more than £3 million
- are [connected to other companies or charities for Employment Allowance](#) which in total have an annual pay bill subject to employer class 1 national insurance of more than £3 million
- You'll still need to pay Apprenticeship Levy even if you already contribute to an industry-wide training levy arrangement, for example the Construction Industry Training Board Levy.



Key Changes for 2020/2021

- National Minimum Wage Rates
- Statutory Absence Rates
- NI Thresholds
- Pay reference period
- Statement of written particulars
- Parental bereavement leave and pay
- Grandparents National Insurance Benefit
- Early Year Update



National Minimum Wage

Category of worker	Hourly rate
Aged 25 and above (national living wage rate)	£8.72
Aged 21 to 24 inclusive	£8.20
Aged 18 to 20 inclusive	£6.45
Aged under 18 (but above compulsory school leaving age)	£4.55
Apprentices aged under 19	£4.15
Apprentices aged 19 and over, but in the first year of their apprenticeship	£4.15



National Minimum Wage

Annual Salary (Based on 37.5 hours a week)	
Aged 25 and above (national living wage rate)	£17,004.00
Aged 21 to 24 inclusive	£15,990.00
Aged 18 to 20 inclusive	£12,577.50
Aged under 18 (but above compulsory school leaving age)	£8,872.50
Apprentice	£8,092.50



Statutory Absence Rates

- The current weekly rate of statutory maternity pay is £148.68, or 90% of the employee's average weekly earnings if this figure is less than the statutory rate.
- The rate of statutory maternity pay is expected to rise to £151.20 from April 2020. The increase normally occurs on the first Sunday in April, which in 2020 is 5 April.
- Also on 5 April 2020, the rates of statutory paternity pay and statutory shared parental pay is expected to go up from £148.68 to £151.20 (or 90% of the employee's average weekly earnings if this figure is less than the statutory rate).
- The rate of statutory adoption pay increases from £148.68 to £151.20.
- The rate of statutory sick pay is also proposed to increase from £94.25 to £95.85 on 6 April 2020.
- To be entitled to these statutory payments, the employee's average earnings must be equal to or more than the lower earnings limit.



NI Thresholds

- The values are as follows:

- **Lower Earnings Limit (LEL) - £120 / week, £520 / month, £6,240 / year**
- **Primary Threshold (PT) - £183 / week, £792 / month, £9,500 / year**
- **Secondary Threshold (ST) - £169 / week, £732 / month, £8,788 / year**
- **The Upper Earnings Limit (UEL) - £962 / week, £4,167 / month, £50,000 per year**

- The UEL remains unchanged from the current tax year.

- The primary (employee) and secondary (employer) thresholds are different set at different rates for 2020-21 after several years of alignment



Pay reference period

- The reference period for calculating holiday pay is to be extended from 12 weeks to 52 weeks, where the employee has been employed for 52 weeks.
- Where the employee has been in employment for fewer than 52 weeks, the reference period will be the number of weeks that the employee has been employed. The aim is to provide a more accurate reflection of average pay for the purposes of holiday pay.
- Working back over the 52 weeks, where a week saw no payment because the employee did not work, the preceding week of work and pay should be used.
- Once the 52-week reference period comes in to force, the maximum period that the employer should go back will be 104 weeks, before the beginning of the period of leave.



Statement of written particulars

An extension to the entitlement to receive a statement of 'written particulars' (on basic employment terms and conditions) is to include workers as well as employees and make it a day one right. Currently employers have up to two months to issue the statement to any employee working for them for more than a month.



Parental bereavement leave and pay

- On 23 January 2020, the Government announced that the Parental Bereavement (Leave and Pay) Act 2018 will be coming into force on 6 April.
- The Act gives employees who lose a child under the age of 18, or suffer a stillbirth from the 24th week of pregnancy, the right to two weeks' leave as a 'day one' employment right.
- The leave, which can be taken as one block or as two one week blocks, will be paid at the same statutory rate as other family friendly rights if the employee has 26 weeks' service.
- The government press release says the leave will be available during the first year after the child's death.
- Employed parents are already entitled as a day one right to take a reasonable amount of unpaid time off to deal with emergencies involving a dependent, including dealing with a dependent's death.



Grandparents National Insurance Benefit

- Grandparents National Insurance Benefit
- Many working-age grandmothers and fathers could qualify for Class 3 National Insurance credits for looking after children aged under 12 – which can be used to top up their income in retirement.
- Applications for NI credits for caring for children under 12 need to be made to HM Revenue & Customs (HMRC) and must be signed by both the adult carer and the Child Benefit recipient. Applications need to be made in the October following the end of the tax year in which the caring took place.
- The credit is a Class 3 National Insurance credit and protects entitlement to basic State Pension and bereavement benefits for spouses and civil partners.
- There is no minimum requirement for the number of hours of care in a week as long as the credit is transferred for a full week. For details of who can apply and how, visit www.gov.uk/national-insurance-credits/eligibility or phone the National Insurance Helpline on 0845 302 1479.



Early Year Update

- Despite original intentions to abolish the Earlier Year Update (EYU) for the tax year 2019-20 onwards, HMRC confirmed that an EYU would continue to be classed as a valid submission for amendments to the tax year 2019-20.
- If you wish to send an EYU for amendments to the current tax year ending 5 April after 19 April 2020 then you can do so, and this will still be accepted.
- Alternatively, you can send a Full Payment Submission (FPS), and this is equally acceptable.
- The new process of submitting an FPS for tax year amendments is entirely voluntary and the tax year 2019-20 is an extension to the pilot year (which ran in the tax year 2018-19), which tested the utilisation of an FPS as opposed to an EYU for amendments to a tax year after the 19 April deadline had passed.



Three day easement for FPS to continue

- Applies where an employers FPS is late but all payments are within three days of employers payday
- If employers consistently file after the payment date but within three days, HMRC may issue penalty.
- The three day easement is not an extension to the statutory filing date.
- [Employers](#) can get a penalty in the following circumstances:
- The Full Payment Submission was late
- Failure to send:
 - Expected number of FPS
 - An Employer Payment Summary when there were no payments made to any employees in a tax month



GDPR and the Annual Protection Charge

There are three different tiers of fee and controllers are expected to pay between £40 and £2,900. The fees are set by Parliament to reflect what it believes is appropriate based on the risks posed by the processing of personal data by controllers.

The tier you fall into depends on:

- how many members of staff you have;
- your annual turnover;
- whether you are a public authority;
- whether you are a charity; or
- whether you are a small occupational pension scheme.

Not all controllers must pay a fee. Many can rely on an exemption.



Tier 1 – micro organisations

- You have a maximum turnover of £632,000 for your financial year or no more than 10 members of staff. The fee for tier 1 is £40.

Tier 2 – small and medium organisations

- You have a maximum turnover of £36 million for your financial year or no more than 250 members of staff. The fee for tier 2 is £60.

Tier 3 – large organisations

- If you do not meet the criteria for tier 1 or tier 2 , you have to pay the tier 3 fee of £2,900. We regard all controllers as eligible to pay a fee in tier 3 unless and until they tell us otherwise.



Working out your data protection fee

Calculating members of staff

For the purpose of working out the fee, 'members of staff' is defined broadly to include all your employees, workers, office holders and partners. Your number of members of staff is the average number working for you during your financial year. Each part-time staff member is counted as one member of staff.

So you should:

- work out, for each completed month of your financial year, the total number who were members of staff in that month;
- add together the monthly totals; and
- divide it by the number of months in your financial year.

It doesn't matter if your members of staff are based in the UK, overseas or a mixture of both. They all count.



Exceptions

The 2018 Regulations make certain exceptions for some controllers.

- Public authorities should categorise themselves according to staff numbers only. They do not need to take turnover into account.
- Charities that are not otherwise subject to an exemption will only be liable to pay the tier 1 fee, regardless of size or turnover.
- Small occupational pension schemes that are not otherwise subject to an exemption will only be liable to pay the tier 1 fee, regardless of size or turnover.



Exceptions

Generally speaking, you have to pay a fee if you are processing personal data as a controller. But there are some exemptions. You don't need to pay a fee if you are processing personal data **only** for one (or more) of the following purposes:

- Staff administration
- Advertising, marketing and public relations
- Accounts and records
- Not -for -profit purposes
- Personal, family or household affairs
- Maintaining a public register
- Judicial functions
- Processing personal information without an automated system such as a computer.
- Since 1 April 2019, members of the House of Lords, elected representatives and prospective representatives are also exempt.

<https://ico.org.uk/for-organisations/data-protection-fee/self-assessment/>



What happens if I don't pay my fee?

We will send you a reminder explaining when you need to pay. If you don't pay, or tell us why you are no longer required to pay a fee, we will issue a notice of intent 14 days after expiry. You will have 21 days to pay or make representations. If you do not pay or fail to notify us that you no longer need to pay, you may be issued with a fine of up to £4,350 (150% of the top tier fee).



Payroll Update 2020

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Tea & Coffee break



Preparing for the IR35 Changes.

Alistair Kendrick, Employment Tax Specialist



Background

- What is IR35 and how does it work?
- Why is there the need to introduce changes at April 2020?
- What are the proposed changes?



Impact on end clients/fee payers

- Impact is to medium and large companies (small companies are exempt at present)
- Changes to be introduced impact also on the public sector - so they need to revise their processes to adopt these revisions
- Need to identify those who provide personal service and therefore could be within the scope of IR35 (this only applies to those who work via a limited company or LLP- sole traders are within the existing status rules)
- For those engaging services need to consider whether based on the terms of their engagement IR35 arises - HMRC CEST tool
- If the engagement is within IR35 you need to notify those in the supply chain of your ruling and reasoning If this is appealed you are simply asked to undertake a second review and again state your decision and reasoning
- You need to operate PAYE and National Insurance on payments made
- If the end client allows a third party to operate this review and payroll eg umbrella company or agency then you need to be comfortable they are complying with rules - it is your risk



Impact on contractors

- Many have assumed IR35 does not apply or incorrectly advised so significant drop in disposable income They need to consider whether they cease to trade via a company and be employed
- There is a risk HMRC will seek retrospective tax /NIC from these contractors together with interest and penalties



Any Questions?

Alistair Kendrick, Employment Tax Specialist



Top 5 - HR Worries

Anita Wynne, Director



Worker Status - Worker

Who is a 'Worker'?

- ◆ Contract/arrangement to provide services personally for a reward(money or a benefit in kind)
- ◆ Limited or no right to send someone else to do the work (*substitution*)
- ◆ Even though the work may be causal or irregular, they have limited freedom over when they attend work and the company has to provide work in line with the agreement (*mutuality of obligation*)
- ◆ They are under the supervision or control of a manager and have to follow company processes using company equipment or material
- ◆ They are not undertaking the work as part of their own limited company

What are 'Worker' rights?

- ◆ National Minimum Wage or National Living Wage
- ◆ Paid holiday and possibly SSP, SMP, SPP, SAP and ShPP
- ◆ Working Time Directive protection on working hours and rest breaks
- ◆ Auto enrolment pension
- ◆ Protection against unlawful deductions from wages, discrimination and whistleblowing



Worker Status - Employee

Who is an 'Employee'?

- ◆ Someone who works under an employment contract

What are 'Employee' rights?

Same as for a 'worker' plus:

- ◆ SSP, statutory maternity, paternity, adoption and shared parental pay AND leave
- ◆ Minimum statutory notice periods
- ◆ After 2 years service, protection against unfair dismissal
- ◆ Right to request flexible working and time off for emergencies
- ◆ Statutory redundancy pay



Worker Status – Self-employed and Contractor

Who are ‘self-employed and contractors’?

- ◆ Someone who runs their own business for themselves and takes responsibility for its successes and failures.

What are ‘self-employed and contractors’ rights?

Employment law doesn’t cover this group however, they have:

- ◆ Protection for their health and safety and against discrimination, harassment and bullying
- ◆ Rights and responsibilities laid out in the terms of the contract they have with their client



HR headaches



Image courtesy of David Castillo Dominici at FreeDigitalPhotos.net



HR. But different.

Mental Health



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HR. But different.

Mental Health Conditions

- ◆ Mood disorders such as depression or bipolar
- ◆ Anxiety disorders
- ◆ Personality disorders such as borderline personality disorder
- ◆ Psychotic disorders such as schizophrenia
- ◆ Eating disorders
- ◆ Trauma-related disorders such as post-traumatic stress disorder
- ◆ Substance abuse disorders



Potential Workplace Liabilities

- ◆ Duty of care
- ◆ Personal Injury
- ◆ Disability discrimination



Practical measures

- ◆ Stress risk assessment
- ◆ Management and staff training
- ◆ Open dialogue
 - ◆ Encourage all staff to discuss/declare long-standing conditions and treatment they are receiving
 - ◆ Stay in regular contact with those off sick – agree a communication plan
 - ◆ Identify any work-related causes or triggers and seek where possible to rectify them
 - ◆ Use phased return



Harassment and Bullying



Image courtesy of Stuart Miles at FreeDigitalPhotos.net



The Legislation Relating to Employment

- ◆ Harassment may consist of verbal or physical abuse, unwanted sexual advances or any other unwanted actions which the recipient finds upsetting or offensive including causing offence with jokes, comments or name calling and behavior which created an intimidating, hostile or degrading environment.
- ◆ Bullying can be physical – hitting, pushing – or behaviours such as shouting, deliberately isolating, spreading rumours or undermining self-respect.
- ◆ Protected characteristics - gender, race, disability, sexual orientation, religion, belief, age; pregnancy, childbirth or subsequent maternity leave; and trade union membership



Practical measures

- ◆ A clear harassment and bullying procedure
- ◆ Dignity at Work training
- ◆ Line management training

- ◆ Try and resolve informally by:
 - ◆ Understanding the issue
 - ◆ Encourage the individuals to discuss the issue and the impact one each other
 - ◆ Mediation
- ◆ Grievance procedure
 - ◆ Consider who best to investigate – independence
 - ◆ Treat parties equally – ‘two paths of truth’
 - ◆ Thorough investigation including interviews and supporting documents



Conflict



Image courtesy of Stuart Miles at FreeDigitalPhotos.net



Conflict.....

.....is an unavoidable, inescapable and even normal element of working life.

Conflict occurs when we are having (or perceive that we are having) our needs, goals, values or beliefs blocked by another.

Our actions, our reactions and our interactions determine whether the conflict become and remains constructive or whether it becomes destructive.



Stages of Conflict

- ◆ Stage 1 - Pre conflict - Trigger
- ◆ Stage 2 - Early conflict - Take a stand; the blame game
- ◆ Stage 3 - Mid conflict - Actions speak louder than words
- ◆ Stage 4 - Late conflict - Attack and counter attack
- ◆ Stage 5 - Post conflict - Explosion or Implosion

Tools to Embrace Conflict

- ◆ Embrace conflict
- ◆ Talk together
- ◆ Listen carefully
- ◆ Find agreement
- ◆ Provide guidance
- ◆ Be quick to forgive



Recruitment



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HR. But different.

Employer Branding

- ◆ Define your values
- ◆ Build long-term partnerships and relationships with sources of candidates
- ◆ Attractive job adverts or specification
- ◆ Candidate brochure
- ◆ ‘Sell’ your benefits and culture
- ◆ Use website and social media to ‘sell’ your culture
- ◆ Professional and regular communication
- ◆ Fast and professional selection process



Support as You Grow

STREETS HUMAN RESOURCES



HR. But different.

Any Questions?



HR. But different.



Get in touch

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 www.linkedin.com/company/beststart-human-resources



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