Some employers, with employment models which include minimum wages, are struggling to comply with complex, often ambiguous, regulations. As the national living wage rises, higher-wage employers, including those in the public sector, are also coming into scope without realising how their normal payroll practices make them vulnerable to inadvertent, technical breaches. And because those who run their own business are not entitled to the minimum wage, some companies are using bogus arrangements.

The growing HMRC inspectorate is under pressure to get results and so all employers face increasing scrutiny of their use of labour, including sub-contractors. Even household-name, good-practice employers have been ‘named and shamed’ and subject to multi-million pound liability. The Director of Labour Market Enforcement has announced his first strategy, in which wages play a key part. This briefing updates you on policy and case-law developments, media stories, and enforcement action drawing on specialist lawyers who have some alarming client stories.
Minimum wages

HALF-DAY BRIEFINGS

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<td>Manchester</td>
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<td>04 December 2018</td>
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Who should attend?
HR reward and payroll professionals and in-house lawyers with responsibility for policy.

Delegates will gain an insight into:

— consequences of a trebling in minimum wage jobs
— increasing enforcement: targeted and strategic
— ‘know your rights’ campaigns, ‘good work’ debates and responsible labour use
— reviewing your employment and reward models and your offers

Speakers

Speakers may vary but each perspective will be covered.

Dr Duncan Brown
Head of HR Consultancy
Dr. Duncan began in HR before specialising in reward. He is working on gender pay reporting and the implications of the gig economy for BEIS. He was Assistant Director General at the CIPD for five years.

Samantha Mann
Senior Policy & Research Officer
Sam has over 30 years of experience of payroll. She works with an increasing number of Government branches such as HMRC, DWP, BEIS, plus the Low Pay Commission and Pensions Regulator.

Simon Rice-Birchall
Partner, Employment Law
Simon helps clients where HMRC are focusing on aspects of the Regulations to investigate allegations of non-compliance.

Andrew Moore
Senior Associate
Andrew is conducting audits for clients to identify potential NMW issues and is advising clients in response to HMRC investigations.

IES is a leading research and evidence-based consultancy providing insights on employment and HR topics to improve policy and practice.

CIPP is the Chartered association for payroll, pensions and reward professionals in the UK with more than 10,000 members. Its policy team represent the members at Government consultations.

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Programme

09.00 - 13.00

09.00 registration and coffee, 09.30 start

Your reputation as an employer
— name and shame and criminal offences
— broadening scope of minimum wage

Minimum wages — key concepts
— who qualifies, including home-workers, interns, agency workers and the self-employed
— five rates: who gets what, including apprentices
— the basic calculation: amounts (treated as) paid divided by hours (treated as) worked
— types of work: salaried, time, output, unmeasured

Some problem areas
— pay averaging, annualised hours and time off in lieu: salaried hours or time worker?
— what constitutes ‘work’ and ‘working hours’: travel, sleep, waiting, security checks, piece-work
— what pay is included: overtime, shift premiums, allowances, benefits, salary sacrifice?
— risk of detriment claims
— deductions and payments that reduce pay and those that do not: work-wear and equipment, leavers, purchases from employer

Inspection, enforcement, punishment
— HMRC powers, their interpretation of the Regulations and their obligation to BEIS
— Labour Market Enforcement Strategy 2018
— enforcement by the worker
— record keeping, worker and HMRC access, and the burden of proof
— small mistakes become big problems: arrears recalculated at today’s rate; fines at 200%

Reviewing your employment model
— T&Cs, pay, benefits and pensions
— time incurred v output achieved
— beware of age discrimination

13.00 close, followed by lunch

£249 +VAT per delegate