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| Key Facts for agency workers |  |

* This Key Information document is designed to improve transparency regarding pay terms for agency workers and provide a clear idea of how any fees and deductions affect pay.
* The Employment Agency Standards (EAS) will enforce compliance to do with pay information and are contactable via email. eas@beis.gov.uk. Telephone. 0207 215 5000 address Employment Agency Standards Inspectorate, Department for Business, Energy and Industrial Strategy, 1 Victoria St, London, SW1H 0ET.

**PAYE Payment**

Paid weekly and an annual leave entitlement of 28 days including bank holidays

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| Example of pay statement  |
| End hirer pays invoice to Russell King Associates | £250.40 |
| Russell King Associates pays agency worker minus a % e.g. 10% | £225.36 |
| Russell King Associates deducts income tax, NI, pension other non-statutory payments e.g. health care | £2.00 IT£10.00 NI£3.00 pension (nest scheme, opt out available after 12 weeks) |
| Agency worker payment | £210.36 |

 **Umbrella Company**

Payment terms weekly

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| Example of pay statement  | Umbrella Income | Worker Income |
| Russell King Associates pays gross rate of pay to Umbrella Company | £328.40 |  |
| Deductions from Umbrella Company e.g. Tax and employers NI | £17.00 tax£22.00 NI |  |
| Agency worker payment | £15.00 |  |
| Rate of pay received by Temp worker |  | £274.40 |
| Deductions from Pay e.g. Income Tax NI |  | £10.00 IT£15.00 NI |
| Any other deductions e.g. health care/ pension |  | £13.00 pension |
| Example of net pay |  | £236.40 |

**LTD Company**

Payment terms weekly

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| Example of pay statement  |
| End hirer pays invoice to Russell King Associates | £250.40 |
| Russell King Associates pays LTD company invoice minus a % e.g. 10% (agency worker is responsible for any tax payments) | £225.36 |