

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 www.liquidfriday.co.uk.

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:	Phil Tilt
Name of employment business:	Jumar
Name of umbrella company:	Liquid Friday Limited
Your employer:	Liquid Friday Limited
Type of contract you will be engaged under:	Contract of Employment
Who will be responsible for paying you:	Liquid Friday Limited
How often the umbrella company and you will be paid:	Weekly

INTERMEDIARY OR UMBRELLA COMPANY PAY INFORMATION

You are being paid through an 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. If you have any queries about these please contact us.

Your payslip may show you as an employee of the umbrella company listed below.

Name of umbrella company:	Liquid Friday Ltd.
Any business connection between the umbrella company, the employment business and the person responsible for paying you:	None
Minimum gross rate of pay transferred to the intermediary or umbrella company from us:	£14.94 if you are over 21.. £10.97 if you are between 18 and 20. £8.20 if you are under 18.
Deductions from umbrella income required by law:	Apprenticeship Levy: As a large employer we are required to pay the UK's Apprenticeship Levy. This is 0.5% of the total amount we charge the agency, excluding our profit margin. The cost of this is included in the Charge Out Rate paid by the Agency/ Client. Employers National Insurance (NIERS): The amount we pay HMRC as your employer for National Insurance. The cost of this is included in the Charge Out Rate paid by the Agency/ Client.

	Company Employer pension contribution (3%)
Any other deductions from umbrella income (to include amounts or how they are calculated)	<p>Company Profit Margin (Maximum £20): This money is used to pay for the running costs of the business. The cost of this is included in the Charge Out Rate paid by the Agency/ Client.</p> <p>Holiday Pay: You are entitled to 28 days pro-rated, inclusive of bank and public holidays in the U.K. The cost of this is included in the Charge Out Rate paid by the Agency/ Client.</p> <p>Employee pension contribution (5%)</p>

Minimum rate of pay to you:	£11.44 if you are over 21. £8.60 if you are between 18 and 20. £6.40 if you are under 18.
Deductions from your wage required by law:	Employees National Insurance Contribution Income Tax
Any other deductions or costs taken from your wage (to include amounts or how they are calculated):	None
Any fees for goods or services:	Service Bundle: £4.20 (<i>Essential</i>) or £7.80 (<i>Pro</i>)
Holiday entitlement and pay:	28 Days per annum, inclusive of bank holidays, pro rata accordingly, to be paid as leave taken.
Additional benefits:	Access to Liquid Rewards, an exclusive shopping platform for Liquid Friday Employees, allowing you to save money online, in-store and via your mobile. (<i>Only for Essential & Pro Service Bundle</i>)
Any Opt-out agreements under Regulation 32	Yes (when applicable)

EXAMPLE PAY

	Intermediary or umbrella fees	Worker fees
Example gross rate of pay to umbrella company from us:	£400 for 5 days per calendar week.	
Deductions from intermediary or umbrella income required by law:	Apprenticeship Levy <ul style="list-style-type: none"> • £7.70 Employers National Insurance (NIERS) <ul style="list-style-type: none"> • £188.44 Employer Pension <ul style="list-style-type: none"> • £25.26 	
Any other deductions or costs taken from intermediary or umbrella income:	Company Profit Margin <ul style="list-style-type: none"> • £20 Holiday pay <ul style="list-style-type: none"> • £185.94 	

Example rate of pay to you:		£308.01 per day after employers deductions.
Deductions from your pay required by law:		Employees National Insurance Contribution <ul style="list-style-type: none"> • £69.45 Income Tax <ul style="list-style-type: none"> • £357.40 Employee Pension <ul style="list-style-type: none"> • £42.10
Any other deductions or costs taken from your pay:		None
Any fees for goods or services:		None
Example net take home pay:		£1071.54 (£1257.48 including Holiday Pay)