

UK - COUNTRY REPORT

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EMPLOYMENT STATUS Employees will be employed by Mauve Corporate Systems UK Ltd.

PAYROLL Mauve Corporate Systems UK Ltd will manage a British PAYE Scheme. The Inland Revenue has approved dispensation for particular expense payments for Mauve Corporate Systems UK Ltd.

TAX & SOCIAL SECURITY Income tax in the UK is progressive from 20% - 45%. As the employer of record, Mauve Corporate Systems UK Ltd will ensure that all tax liabilities are fulfilled by the employer and the employee.

> National Insurance (NI) is payable in the UK and is deducted and paid to the local authorities on a monthly basis. For employers, the calculation is 13.8% on weekly earnings above the "weekly secondary threshold" of £162 (for 2018/2019). For employees, the calculation is 0% on the first £162 per week, 12% on earnings between £162.01 and £892 per week and 2% on weekly earnings exceeding £892 per week.

> There has been a change in law in the UK in relation to company pension schemes. It is now compulsory for employers to automatically enrol their employees in a company pension scheme. For workplace pension, the employer contribution is 1% of gross salary above £489.67 per month, capped at a maximum contribution of £32.60. The employee contribution is 0.8% of salary above £489.67 per month, capped at a maximum contribution of £26.08 per month.

IMMIGRATION At present, EU and EEA nationals do not require a visa to enter the UK. They have free movement and access to the labour market, therefore no work or residence permit is required. Individuals from the new member states i.e. Czech Republic, Estonia, Hungary, Latvia, Lithuania, Poland, Slovakia and Slovenia (excluding Cyprus and Malta who have the same rights as existing EU members) must register on the Workers' Registration Scheme. From 1 June 2002, Swiss nationals have the same rights as EEA nationals within the United Kingdom.

> As a fully registered company in the UK, Mauve Corporate Systems UK Ltd can employ non-EU nationals if they already have certain types of visas. We can also process the payments for these non-EU nationals if requested to do so by the client. However, eligibility for this will be dependent on the type of visa they have and will be checked on a case-by-case basis.

> Mauve Corporate Systems UK Ltd has obtained a sponsorship licence to enable us to request Certificates of Sponsorship (CoS) for third-country nationals under the Tier 2 General and ICT banners. Each CoS will be assessed by the Home Affairs on its own merits, following the obligatory requirements of advertising the position and submitting a full application to the applicable authorities.

ABOUT UK Capital: London

Dialing code: +44 Currency: British pounds Population: 64.1 million Official language: English Continent: Europe



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