

Payroll Options

At James Recruitment Services we can provide a number of different payroll options which are available to our candidates, providing a flexible solution.

1. PAYE (Pay As You Earn)

Employed by James Recruitment Services Ltd, we will be responsible for ensuring your Income Tax is paid direct to HMRC depending on your current tax code. Other deductions and benefits will include:

- Income Tax
- National Insurance
- Workplace pension (auto-enrolment)
- Student Loan contributions (if applicable)
- Holiday pay

2. Umbrella

Working via an umbrella company means you become an employee of the umbrella company and are paid on a PAYE basis by the umbrella company. We can offer to include any holiday pay you would normally accrue under PAYE via ourselves to be added to your hourly rate. We always aim to work with reputable suppliers, however, please advise us if you have a preferred company. Our current suppliers' details are detailed below, including the current weekly charges:

The Sterling Group - 01925 626200

Assignment under SDC* (Unable to claim expenses on assignment)		Assignment not under SDC*/no deemed permanent workplace (entitled to claim expenses under assignment)	
Hourly Rate	Sterling margin (After tax, NI relief)	Hourly Rate	Sterling margin (After tax, NI relief)
£9.50 - £11.99	£15.00 (£8.86)	£9.50 - £10.00	£15.00 (£8.86)
£12.00 - £14.99	£18.00 (£10.62)	£10.01 - £11.99	£18.00 (£10.62)
£15.00 +	£21.00 (£12.39)	£12.00 +	£23.00 (£13.57)

* Supervisory Direct Control

3. Limited Company

We can employ staff who are already registered as a Limited Company. This will include a gross payment made weekly including any VAT, if registered.

4. CIS (Self Employed)

Contractors working within the construction industry are required to register with the government run Construction Industry Scheme (CIS). Under CIS the workers are responsible for their own NI and expenses, and the TAX will be paid to HMRC according to their UTR. If there is no UTR one can be requested, which can take up to two weeks – in the meantime any money will be held or 30% tax paid. We always aim to work with reputable suppliers, however, please advise us if you have a preferred company. Our current partner is detailed below and their weekly charge:

The Workers Guild - 020 8181 9100

Gross Pay	The Workers Guild margin
Up to £50	No charge
£50 - £299.99	£10.00
£300+	£18.00

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