


<p>January 2017</p>	<p>Brexit - triggering of Article 50</p>	<p>The Supreme Court will deliver its judgment on whether the government must obtain parliamentary approval before it triggers Article 50 (the formal notification that will start the two year process of exiting from the EU).</p>
<p>1 March 2017 (Some aspects expected to come into force on 1 March 2017)</p>	<p>Trade union reform</p>	<p>Proposed changes to balloting rules for industrial action (including enhanced rules for “essential public services”), removing the prohibition on using agency staff to cover striking employees, measures on picketing, facility time, political donations and additional powers for the Certification Officer.</p> <p>Essential public services are: health, fire, border security, education (of those aged under 17), transport, decommissioning nuclear installations and management of radioactive waste and spent fuel.</p> <p>Note: the Trade Unions Act 2016 will be brought into force on dates to be appointed in regulations made by statutory instrument.</p>
<p>1 April 2017</p>	<p>Increases to National Minimum Wage rates and Living Wage</p>	<p>Increases to the National Minimum Wage (NMW) will now take place in April each year, not October.</p> <p>The National Living Wage which will increase to £7.50 from £7.20.</p> <p>NMW will rise as follows:</p> <ul style="list-style-type: none"> • Workers aged 21 to 24 - £7.05 from £6.95 • Workers aged 18 to 20 - £5.60 from £5.55 • Workers aged over compulsory school age under 18 - £4.05 from £4.00) • Apprentices - £3.50 from £3.40
<p>6 April 2017</p>	<p>Increases to the statutory rates for maternity, paternity, shared parental pay, adoption and sick pay</p>	<p>Statutory rates for everything other than sick pay will increase from £139.58 to £140.98 or 90 % of average earnings if lower.</p> <p>Statutory sick pay will increase from £88.45 to £89.35.</p> <p>The lower earnings limit will increase from £112 to £113.</p>

<p>6 April 2017</p>	<p>Changes to salary sacrifice schemes</p>	<p>Tax and National Insurance contributions (NIC) savings will be removed for all tangible benefits under a salary sacrifice arrangement with the exception of those relating to pensions (including advice), childcare, cycle to work and ultra-low emission cars (“ULEC”).</p> <p>All arrangements in place before April 2017 will be protected for up to a year, and arrangements in place before April 2017 for cars, accommodation and school fees will be protected for up to four years.</p>
<p>Date TBC – expected to come into force 6 April 2017</p>	<p>Gender Pay Reporting</p>	<p>Under new regulations, private and voluntary sector employers in England and Wales with at least 250 employees will be required to publish gender pay gap figures (in Scotland the duty applies to employers with 150 employees). “Employees” is widely defined and will include agency and other workers.</p> <p>The first period for assessment is 5 April 2017 but employers will have until 4 April 2018 to publish their first report. Thereafter employers will have to publish reports annually. The report must be published on a searchable UK website that is accessible to employees and the public.</p>

<p>6 April 2017</p>	<p>Apprenticeship Levy</p>	<p>Draft Regulations have been published which require employers with a pay bill of more than £3 million each year to pay an apprenticeship levy charged at a rate of 0.5% of their annual pay bill. An allowance of £15,000 is available to offset the levy.</p> <p>Pay bill is based on the total amount of earnings subject to Class 1 secondary NICs.</p> <p>Businesses that already operate levy systems will not be exempt and will be required to pay the levy.</p> <p>A further consultation ends on 3 February 2017.</p>
<p>April 2017</p>	<p>Immigration skills charge</p>	<p>This charge was introduced under the Immigration Act 2017 and is payable by all employers who are registered sponsors for the points based system which is designed to discourage employers from recruiting from outside the EEA. The proposal is to set the charge at £1,000 per employee per year.</p>
<p>Date TBC</p>	<p>Repayment of public sector exit payments</p>	<p>Qualifying individuals will be obliged to notify their new and previous employer where they propose to return to any part of the public sector (as an employee, self-employed contractor or office holder) after they have received a public sector exit payment within the previous 12 months.</p> <p>Public sector exit payments include those paid for loss of employment, including enhanced redundancy payments, discretionary payments to buy out actuarial reductions to pensions and severance payments. It does not apply to payments in lieu of notice, contractual bonus payments or those made in connection with incapacity, or payments awarded to the individual by a court or tribunal.</p> <p>Qualifying individuals are those who earned £80,000 or more within 12 months of receiving their exit payment.</p> <p>Repayment will be tapered, so for example, an employee returning within 2 months of receiving an exit payment will repay more than an employee returning 9 months after receiving the payment.</p>

<p>Date TBC</p>	<p>Exit payments and apprenticeships</p>	<p>The Enterprise Act 2016 will introduce:</p> <ul style="list-style-type: none"> • A £95,000 cap on exit payments made to public sector workers to end six-figure payoffs • Regulations to restrict the use of the word "apprenticeship" to Government-accredited schemes and to increase the number of public sector apprenticeships offered.
<p>Date TBC</p>	<p>Company Directors</p>	<p>All company directors should be natural persons (not corporate entities). There will be a 12 month grace period after which corporate directors will cease to be directors by operation of law.</p>
<p>Dates through 2017 (not yet confirmed)</p>	<p>Pensions changes</p>	<p>Guaranteed Minimum Pension equalisation (GMP). The government intends to introduce regulations to equalise guaranteed minimum pensions. GMP's is the part of salary related pension which aims to match the old State Earnings Related Pension (SERPS). GMP's were discontinued in April 1997 but still sit as a benefit component in most salary based schemes. It matches the unequal state pension age and so is potentially discriminatory.</p> <p>MasterTrust - New regulations will be introduced for multi-employer benefit plans to improve governance and investments standards.</p> <p>Auto-Enrolment - This will be rolled out to more small employers For those already there the three year re-enrolment exercises are now underway.</p> <p>Trustee Know-how - Trustees will have to meet tougher standards to remain in post.</p> <p>Flex Plus - More member take up of flex pension options and more regulation on how to roll it out will be introduced.</p>

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