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Welcome to November's PayrockPayroll update. Coming up in this month's edition...

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Well, you may be glad to see that after last month's bumper edition, which contained all the details from the Autumn Budget, this month's newsletter is a much shorter read. And I'm sure that will come as a relief, because payroll continues to be very busy, hitting the headlines again due to number of people on UK payrolls reaching more than 29 million in October. So, I will keep this introduction brief, but first of all, a quick reminder about an exciting opportunity for MBKB apprentices past and present...

MBKB Apprenticeship Ambassadors

Would you like to help shape the future of apprenticeships? MBKB is proud to launch its Apprenticeship Ambassador programme. We are looking for individuals who are, or have previously been, an apprentice with MBKB and can spare a couple of hours every two months to help us establish our ambassador programme.

The programme will provide additional support to all apprentices, support the Board of Governors, and oversee and monitor MBKB's performance, all whilst providing engaging career development for you and your fellow apprentices.

If you would like to find out more, please use this [link to register](#) for the no obligation introduction event on 1 December at 2pm.

Increase to the Real Living Wage

Last week, 15-21 November 2021, was Living Wage Week. Taking place every November, Living Wage Week celebrates employers who pay the [Living Wage Foundation's](#) 'Real Living Wage' and encourages others to do so.

This year's Living Wage Week began with the announcement that the Real Living Wage is rising to £9.90 across the UK, with the London rate rising to £11.05.

There is often confusion amongst employers between the very similarly named National Living Wage and the Real Living Wage, so what's the difference, and which is the one you must pay?

The National Living Wage (NLW) and National Minimum Wage (NMW) are set by the Government and are the statutory minimums that an employer must pay its employees meaning that, by law, an employer must pay at least the:

- NLW to workers aged 23 or over
- NMW to workers aged under 23 or an apprentice

The NLW was previously for those aged over 25 but this was changed from 1 April 2021, and it now also applies to those aged 23 and 24. The current NLW rate is £8.91 which rises to £9.50 next April for workers over 23. There are different NMW rates which depend on the age of the worker. You can see all the NMW rates set out in full in [last month's newsletter](#).

The Real Living Wage, on the other hand, reflects the amount the Living Wage Foundation believes people need to live on, including the costs of fuel, energy, rent and food. It said this year's rate had been mostly driven upwards by rising fuel costs, as well as higher rents.

The Real Living Wage is voluntarily paid by almost 9,000 UK businesses who believe their staff deserve a wage which meets everyday needs. Almost 300,000 employees have received a pay rise as a result of the Living Wage campaign which enjoys cross-party support.

Employers who are signed up to the Real Living Wage campaign should implement the rise as soon as possible and within six months. All employees should receive the new rate by 15th May 2022.

Health and Social Care Levy – payslip message

In [September's newsletter](#) I explained about the introduction of the Health and Social Care Levy in April 2023, and how in the interim, National Insurance contributions would rise by 1.25% for tax year 2022-23, before falling back to 2021-22 rates following the levy's introduction.

HMRC has now published a message that it would like employers to include on their payslips from April 2022 "to ensure taxpayers understand that their increased contribution is helping fund public services".

The message applies to all payslips for the 2022-23 tax year and should read:

"1.25% uplift in NICs funds NHS, health and social care"

I must stress that this is simply a request from HMRC, which has already been issued to payroll software developers, many of whom will be making arrangements to include this message on their payroll templates. You may want to discuss with your payroll software provider whether they intend to include this in their products.

Payroll numbers rise again

With the furlough scheme ending at the end of September there was huge concern that it would result in a large number of redundancies, however that appears not to be the case.

In fact, the opposite seems to be happening, with the number of people on UK payrolls increasing to 29.3 million, an increase of 160,000 on September's figures.

ONS head of economic statistics Sam Beckett said "It might take a few months to see the full impact of furlough coming to an end, as people who lost their jobs at the end of September could still be receiving redundancy pay.

"However, October's early estimate shows the number of people on the payroll rose strongly on the month and stands well above its pre-pandemic level.

"There is also no sign of an upturn in redundancies, and businesses tell us that only a very small proportion of their previously furloughed staff have been laid off. In addition, vacancies again reached a new record high."

Whilst the country breathes a collective sigh of relief at this news, it means that, once again, payroll departments across the land are going to be kept very busy!

PayrockPayroll Update

November Payroll Update

Join me on Friday November 26 at 10am for a live webinar in which I explore in more detail the changes we can expect in the payroll world now and over the next few months. It's also an opportunity for you to network and share knowledge and experiences with other payroll professionals.

Follow this [link](#) to register your place

Structured Flexible Apprenticeships

If you're reading this newsletter then the chances are that you've had some involvement in apprenticeships at some point or another, either because you've been an apprentice, or you have managed an apprentice. And we know there are some key questions that come up every year such as:

"Why must I do every single module, when I already know some of the elements and have been doing them for years?"

"Can I undertake modules and develop my career in a way that works for me and my organisation?"

Well, here at MBKB we listen, and we are excited to introduce the first fully tailored apprenticeship and development programme which will enable you to undertake a learning programme and enhance that programme with what you need, when and how you need it.

We call it **STRUCTURED FLEXIBILITY**.

You choose one of four core routes for your career development

- Leadership / HR
- Payroll and Finance
- Quality Assurance
- Specialists

And then comes the special part – once you have selected your core apprenticeship you can enhance it by selecting two units from any other apprenticeship.

Find out more by watching this [short video](#), or email train@mbkbgroup.com

It's your life, your career and now, it's YOUR apprenticeship.

PayrockPayroll networking groups

We all know that the payroll profession is a complex world of constantly changing rules, and interpreting those rules so that you can fulfil your obligations can sometimes make you feel like the weight of that world rests on your shoulders.

To share that weight, to learn from the experiences of others, to network and share advice and good practice with other payroll practitioners, why not join our social media networking groups on LinkedIn and Facebook.

Follow this link to join the [PayrockPayroll LinkedIn](#) group
Join the [PayrockPayroll Facebook](#) group using this link

Payroll support helpdesk available to PayrockPayroll members

As payroll processing gets ever more complicated, we know that, much as we would like to, none of us can know everything, and here at PayrockPayroll we want to help. As a PayrockPayroll member you have access to our payroll support helpline. Several of you have already used this service, all you need do is email your query to payrollsupport@mbkbgroup.com but please remember to write your membership number in the subject line, it was included in your membership pack email.

As a reminder, your Tier 2 PayrockPayroll membership includes:

- Payroll Update sessions – Online monthly
- PayrockPayroll e-newsletter – Monthly
- Payroll helpdesk / support - 10 queries
- 1 x short course delivery
- PayrockPayroll - Annual Industry Festival

