

## Key Information Document – Intermediary or Umbrella Company

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.atlasprofessionals.com](http://www.atlasprofessionals.com)

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

<b>Your name:</b>	A Professional
<b>Name of employment business:</b>	Atlas Services Group Energy Ltd
<b>Name of intermediary or umbrella company:</b>	SmartWork.com Ltd
<b>Your employer:</b>	SmartWork.com Ltd
<b>Type of contract you will be engaged under:</b>	Permanent Employment Contract
<b>Who will be responsible for paying you:</b>	SmartWork.com Ltd
<b>How often the umbrella company and you will be paid:</b>	Monthly

### INTERMEDIARY OR UMBRELLA COMPANY PAY INFORMATION

You are being paid through an intermediary or 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. Atlas Professionals 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.

<b>Name of intermediary or umbrella company:</b>	SmartWork.com Ltd
<b>Any business connection between the intermediary or umbrella company, the employment business and the person responsible for paying you:</b>	The Employment Business and the Umbrella Company are not connected.
<b>Expected or minimum gross rate of pay transferred to the intermediary or umbrella company from us:</b>	£200 is the Daily Rate (also known as Assignment Income, Contract Rate and Umbrella Rate)
<b>Deductions from intermediary or umbrella income required by law:</b>	Employers National Insurance (NIERS), Apprenticeship Levy, Employer's pension contribution - 3%, if applicable, Holiday Pay (accrued or advanced)
<b>Any other deductions from umbrella income (to include amounts or how they are calculated)</b>	£75 SmartWork margin retained by SmartWork from Assignment Income / Contract Rate Optional personal pension/SIPP scheme margin £25 per month, Additional deduction for contribution to pension (if applicable)

<b>Expected or minimum rate of pay to you:</b>	Minimum Rate of Pay = The hours you have worked multiplied by National Minimum Wage.
<b>Deductions from your wage required by law:</b>	Income Tax & National Insurance
<b>Any other deductions or costs taken from your wage (to include amounts or how they are calculated):</b>	Employee's Pension Contributions – 5%, if applicable, If relevant – student or postgraduate loan deductions, If relevant – earnings attachment orders
<b>Any fees for goods or services:</b>	None
<b>Holiday entitlement and pay:</b>	28 Days per annum, inclusive of bank holidays, pro rata accordingly. This is paid at 12.07 % (choice of advance or payment as leave taken)
<b>Additional benefits:</b>	Statutory Benefits, Discretionary Bonus subject to the terms of the Contract of Employment, Workplace & Private Pension scheme

### EXAMPLE PAY

	Intermediary or umbrella fees	Worker fees
<b>Example gross rate of pay to intermediary or umbrella company from us:</b>	£200 x 14 Days worked per month = £2800	
<b>Deductions from intermediary or umbrella income required by law:</b>	Employer's NI: £228.25 Apprenticeship Levy £12.06 Employer Pension: £72.37	
<b>Any other deductions or costs taken from intermediary or umbrella income:</b>	£75 SmartWork margin retained by SmartWork from Assignment Income / Contract Rate Private Pension: £0	
<b>Example rate of pay to you:</b>		Pay: £2412.32
<b>Deductions from your pay required by law:</b>		Employee Pension Contributions: £120.62 Employee's NI £109.19 PAYE Tax; £248.69
<b>Any other deductions or costs taken from your pay:</b>		n/a
<b>Any fees for goods or services:</b>		n/a
<b>Example net take home pay:</b>		Net Pay* (Per Month) £1,933.82

\* In

this example we have assumed you are eligible for and opted into the auto enrolment pension scheme.

A employer and employer pension contribution will be paid to the pension provider in addition to the net pay.