MARICE RECRUITMENT AGENCY LTD
EMPOWERING CARE, SUPPORTING OPERATIONS, ENSURING EXCELLENCE.

Compliance, PAYE and Labour Supply Chain Transparency Policy

Policy Control Information

Item	Details
Policy Title	Compliance, PAYE and Labour Supply Chain Transparency Policy
Policy Reference	MRA-POL-004
Policy Owner	MRA Ltd
Designated Lead	Operations Manager, Healthcare Staffing
Version	0.2
Approved By	Managing Director
Issue Date	25/11/2026
Review Date	Annually, and after any change in the law, a serious incident or an audit finding

1. Introduction

Marice Recruitment Agency Ltd ("the company") runs a lawful, open and fair labour supply chain across Healthcare Staffing, Warehouse, Logistics and Cleaning Services. This policy explains how the company engages and pays its workers, how it keeps the supply chain short and visible, and what it promises its clients.

It covers:

- PAYE and payroll compliance
- Prevention of tax avoidance and evasion
- Labour supply chain transparency
- Worker pay and employment rights
- The warranties the company gives its clients

This policy is based on the Income Tax (PAYE) Regulations 2003, the Conduct of Employment Agencies and Employment Businesses Regulations 2003, the Agency Workers Regulations 2010, the National Minimum Wage Act 1998, the Working Time Regulations 1998, the Employment Rights Act 1996 and the Pensions Act 2008.

2. Scope

This policy applies to all workers supplied by the company, the internal staff who recruit, check and pay them, the clients who receive them, and any supplier connected to how workers are engaged or paid.

3. Labour Supply Chain Model

The company works on a single-tier model:

Level	Who
End client	The organisation where the worker is placed, such as a care home, warehouse, logistics operator or commercial site
Supplier	Marice Recruitment Agency Ltd
Worker	Engaged by the company and paid through the company's own PAYE payroll

Key principles:

- No umbrella companies or personal service companies are used to pay workers
- No offshore payroll or offshore entities
- No second-tier agencies or subcontracting of worker supply
- Any change to this model needs the Managing Director's written approval and a review of this policy before it is used

This keeps the chain fully visible, places responsibility clearly with the company and removes hidden risks for clients.

4. PAYE and Payroll Compliance

4.1 PAYE operation

All workers are paid through PAYE. Income Tax and employee National Insurance are deducted at source, and the company pays employer National Insurance and the Apprenticeship Levy where it applies.

4.2 Real Time Information reporting

A Full Payment Submission is sent to HMRC on or before each payday, showing earnings, tax and National Insurance. Adjustments are made through an Employer Payment Summary. PAYE and National Insurance due to HMRC are paid by the monthly deadline.

4.3 Payroll process

1. The worker submits hours on a timesheet.
2. The timesheet is checked against the client's records.

3. Payroll is run through HMRC-recognised payroll software.
4. Tax, National Insurance, pension and any lawful deductions are calculated.
5. An itemised payslip is issued.
6. The Full Payment Submission is sent to HMRC.
7. Net pay is paid into the worker's own bank account.
8. Amounts due to HMRC are paid by the deadline.

In line with regulation 12 of the Conduct Regulations 2003, the company does not hold back a worker's pay because a client has not paid the company or has not yet signed a timesheet.

4.4 Record keeping

Payroll records are kept for at least three years after the end of the tax year they relate to, and longer where another law or the Data Protection and Confidentiality Policy (MRA-POL-010) requires. Records are kept so that they are ready for audit at any time.

5. Prohibited Payment Practices

The following are banned:

- Cash-in-hand payments
- Paying a worker into an account that is not in their own name
- Offshore payroll arrangements
- Umbrella companies, loan schemes and other disguised pay arrangements
- Any arrangement designed to reduce tax or National Insurance artificially

Any breach leads to an immediate investigation, may end the engagement concerned, and is reported to HMRC where required. The Prevention of the Facilitation of Tax Evasion Policy (MRA-POL-003) also applies.

6. Detecting Problems

Payroll is checked through reconciliations of timesheets, pay and Real Time Information submissions, checks on tax codes and bank details, and reports of anything unusual, such as several workers sharing one bank account or requests for other payment methods.

7. Worker Pay Transparency

Before starting, every agency worker receives a Key Information Document and written terms showing who employs them, their minimum rate of pay, how and when they are paid, and any deductions. Each payslip is itemised and, where pay varies with hours worked, shows the hours paid. Payroll staff explain PAYE to any worker who asks.

8. Worker Rights

All workers receive:

- At least the National Minimum Wage or National Living Wage for every hour worked
- Paid holiday under the Working Time Regulations 1998, calculated lawfully for workers with irregular hours
- Automatic enrolment into a workplace pension where they are eligible
- Equal treatment on basic pay and conditions after 12 weeks in the same role with the same client, under the Agency Workers Regulations 2010
- Access to the client's shared facilities and information about job vacancies from their first day
- Safe working conditions, with the client and the company sharing responsibility

The company does not charge workers any fee for finding them work.

9. Pre-Placement Checks

Before placement, workers go through the checks in the Safer Recruitment Policy (MRA-POL-005), including right to work, identity, references, qualifications and the DBS level the role needs. Where a client is registered with the Care Quality Commission, these checks are designed to support the client's own duties under regulations 18 and 19 of the Health and Social Care Act 2008 (Regulated Activities) Regulations 2014.

10. Worker Concerns and Whistleblowing

Workers can raise concerns about pay or treatment under the Complaints Policy (MRA-POL-008), with acknowledgement within 3 working days, or confidentially under the Whistleblowing Policy (MRA-POL-007).

11. Contractual Warranties

In its terms of business with clients, the company confirms that:

- All workers it supplies are paid through the company's PAYE payroll
- Tax and National Insurance are correctly deducted and paid to HMRC
- No umbrella companies, offshore payroll or second-tier agencies are used
- Right to work has been checked for every worker supplied

12. Client Indemnities

Any indemnity the company gives a client, for example for tax liabilities, HMRC penalties or worker eligibility, is set out in that client's signed terms of business. No indemnity is given or changed without the Managing Director's written approval and, where needed, legal advice.

13. Governance and Responsibility

Role	Responsibility
Managing Director	Overall accountability and approval of any change to the supply model
Finance and Payroll Manager	PAYE operation, Real Time Information reporting, payroll records and reconciliations
DOQA Department Head	Compliance checks, audits and reporting on this policy
Recruitment and Operations Managers	Pre-placement checks and timesheet accuracy

14. Monitoring and Audit

Payroll reconciliations are carried out every pay run. The DOQA Department Head audits a sample of payroll and worker files every quarter and reports findings to the Managing Director.

15. Review

This policy is reviewed every year, and when HMRC rules or employment law change. Staff are retrained when it changes.

16. Declaration

Marice Recruitment Agency Ltd confirms that it pays all supplied workers through PAYE, operates a single-tier supply chain with no umbrella companies, offshore payroll or second-tier agencies, and complies with UK tax and employment law.