

# POINTS OF INTEREST

## CARERS ALLOWANCE

The Carer's Leave Act 2023 will come into force on the 6<sup>th</sup> of April 2024.

From the 6<sup>th</sup> of April 2024, employees will be entitled to unpaid leave to give or arrange care for a 'Dependent' who has: a physical or mental illness or injury that means they're expected to need care for more than 3 months, a disability (as defined in the Equality Act 2010) care needs because of their old age.

To be entitled to the provision, **employees need to be providing long term care. The leave will be able to be taken in half or full days, up to and including taking a block of a whole week of leave at once.**

## TRONC PAYROLL

**The Employment (Allocation of Tips) Act 2023 comes fully into force on the 1<sup>st</sup> of July 2024.** From that date, businesses in England, Scotland and Wales must meet new legal requirements for how they allocate and pay certain tips, gratuities, and service charges (referred to collectively as 'tips' below) to their workers.

A new law on tipping, **the Employment (Allocation of Tips) Act 2023, will require operators to pay staff 100% of tips.** The legislation received Royal Assent in May 2023 and is expected to come into force in 2024.

**What current practices will need to change?** For example, recovering costs incurred providing administrative and payroll support to a Troncmaster from the tronc fund may become an unlawful deduction from wages on and after the 1<sup>st</sup> of July.

## Apprenticeship Levy

Employers and connected companies with a total annual pay bill of more than £3 million, are liable to the [Apprenticeship Levy](#), which is payable monthly. Employers who are not connected to another company or charity will have an annual allowance that reduces the amount of Apprenticeship Levy you have to pay. Apprenticeship Levy is charged at a percentage of your annual pay bill.

<b>Allowance or charge</b>	<b>2024 to 2025 rate</b>
Apprenticeship Levy allowance	£15,000
Apprenticeship Levy charge	0.5%

