

Suite 904**RESPONSIBILITIES OF AN EMPLOYER**

Right to details of employment
Discrimination and the law
Government unemployment taxes
Recruiting and motivating employees
Dismissing an employee

Please note that the information provided herein is not intended to be absolute. It is a compilation of information which has been harmonized to adhere to the foundation of principles as put forth by The UN, the United States and the Commonwealth so it is important that you should check current details with your particular government.

THE UNITED STATES AND THE UNITED KINGDOM**904.01 RIGHT TO DETAILS OF EMPLOYMENT**

Every employee, whose employment continues for one month or more, has the right to receive a written statement setting out certain details of their employment. This should be provided no later than two months after their employment starts.

This statement must include the following details:

- The name of the employer and the employee as well as their job title and job description.
- Their place of work
- The date the employee's employment and period of continuous employment began.
- Terms and conditions relating to hours of work, holiday entitlement and pay (including public holidays).
- The scale and rate of pay, pay intervals and methods of calculation.
- Grievance procedures.
- Sickness procedures, including sick pay.
- Pension schemes.
- Length of notice needed to end employment
- Any collective agreements
- Disciplinary rules including the process and any appeal arrangements. (An employer with fewer than 20 employees does not have to give these rules.)

904.02 DISCRIMINATION AND THE LAW

Generally, when recruiting an employee, it is illegal to discriminate on the grounds of race, sex, disability and marital status, however there are certain limited exceptions. The anti-discrimination laws continue to apply to all other parts of an employee's job, including wages and holiday after the recruitment process. As an individual you could be personally liable for discriminatory actions.

Avoid Sexual Harassment Lawsuits

The last thing you need is to be hit by a sexual harassment lawsuit. Understand and keep on the right side of the laws that ban unfair treatment of staff.

904.03 GOVERNMENT UNEMPLOYMENT TAXES

With regard to Government taxes, unemployment, Social Security (National Insurance Contributions) or a SEP plan –

U.S. - Tax; EIN – Employer Identification Number; and Unemployment Insurance Contributions

U.K. - National Insurance Contributions

General explanation

If you employ anybody, either full-time or part-time, you are responsible for deducting income tax and in the United States various other taxes, such as Social Security and Unemployment tax. In the United Kingdom and many other Commonwealth nations this may be referred to as: National Insurance Contributions (NICs) from their wages, and you must also pay the employer's share of these taxes and contributions. If you are not sure about NICs, always consult the Inland Revenue Service. There are different tax and National Insurance rules depending on your circumstances.

When you take on someone you need to tell your local tax office. They will send you documents which show you how much you need to take out of each employee's wages, and where to send the money. You must record each employee's earning and tax and National Insurance Contributions and tell your local tax office about these amounts every year.

In the case of National Insurance, the contributions for your employee will be in two parts. You must pay one part and your employee must pay the other. These contributions depend on how much you pay your employee. The Inland Revenue will collect them at the same time as they collect any tax. The Inland Revenue will be able to give you more advice on National Insurance.

Your own National Insurance depends on your circumstances. If you are a company director you will be treated in a similar way to your employees. You will be classed as an employee of your company and will pay contributions in the same way as your employees but, there is a special way to assess directors' National Insurance. Please contact the Inland Revenue for further advice on this matter. If you are a sole trader, partner or member of an LLP you will need to contact the Inland Revenue. You choose whether to pay your National Insurance contributions every month by direct debit or every three months when you receive a bill. Your contributions will be charged at the same rate each week. You may also have to pay an extra contribution for any profit your business makes. This is assessed and collected along with your income tax.

Health and safety

You must make sure that, as far as is reasonably possible, the health, safety and welfare of your employees is not at risk whilst they are at work.

Contact your local Health and Safety Executive for advice and information which will help you to set up and maintain safe legal working conditions for your employees.

904.04 RECRUITING AND MOTIVATING EMPLOYEES

Doing it yourself

You could do your own recruiting by advertising locally or in special papers. Or you could write to colleges and schools for candidates.

Job centres and employment agencies

The Job Centre, The Job Club, the local Careers Office or an employment agency are in business to fit people to jobs. Job Centres and Careers Offices give their services free, an employment agency could cost you as much as 20% of the employee's first year's salary.

Training

Training is necessary to make sure that your staff know why and how a job has to be done. It can also make them more efficient and help increase productivity. (Investing wisely in staff and training really does pay off in the long run.)

Personal approach

The better you treat your employees, the better they will treat you. If you are well-mannered, punctual and committed, they probably will be too.

Show them that they are valued, encourage their interest in the business and ask them for suggestions. Again, they will probably respond positively, but don't be patronising.

Have confidence in your workforce and allow them to get on with the job. Checking everything they do creates resentment and not much else. All good managers are able to delegate. In fact, there is an argument that says that good delegation is really what management is all about.

You could also set targets and give bonuses. This way, you will encourage your employees to work harder. As a result, you will increase productivity and waste less time. Payment – you must always pay wages on time and at competitive rates.

904.05 DISMISSING AN EMPLOYEE

We hope you will never have to take such a drastic step, but if you do you must have a valid reason for dismissal and you must act reasonably and follow procedures. Failure to do so could lead to an unfair dismissal claim. Unless the dismissal is for gross misconduct, you must give the employee notice of dismissal as set out in their contract. Failure to give proper notice may lead to a wrongful dismissal claim.

Trade Unions

It is illegal to refuse a person employment because she or she is or is not a member of a trade union. You should know the various laws which protect your employee's right to choose whether to join a trade union.

Useful sites:

Advice on smoking, alcohol and drugs policies:

<http://www.acas.org.uk/publications/B11.html>

Guidelines on whistle blowing a public concern:

<http://www.whistleblowing.org.uk>

Workers' rights to make disclosures:

<http://www.dti.gov.uk/er/individual/pidguide-pl502.html>

Overtime in the changing patterns of work:

<http://www.acas.org.uk/publications/b09.html>

CANADA

Listings and links to all sections Of the Canadian Government:

http://www.canada.gc.ca/depts/major/depind_e.html

**The following link will provide the individual information
on each Province in Canada.**

<http://www.bsa.cbcs.org/gol/bsa/interface.nsf/vSSGBasic/su10000e.htm>

IRELAND

The Government of Ireland Official Gateway

<http://www.irlgov.ie/>

Irish local government Council websites:

<http://www.outlood.com/localgov/eire.htm>

AUSTRALIA

Australian Commonwealth Government Gateway

<http://www.australia.gov.au/>

General Information

<http://gov.info.au/>

Federal, State and Local Government

<http://www.nia.gov.au/oz/gov/>

NEW ZEALAND

The Government of New Zealand Gateway

<http://www.govt.nz/>

The E-Government site for New Zealand

<http://www.e.govt.nz/>

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