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Giant Umbrella

At Giant, we're here to help you and thousands of other independent contractors make the most of your income.

This booklet should answer most, if not all, of your frequently asked questions about joining Giant Umbrella.



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Introduction

To help you become familiar with how umbrella employment works and ultimately how this affects your net income, we have produced this booklet with frequently asked questions to hopefully answer most, if not all, of your queries.

At Giant we have almost 30 years of specialist experience providing umbrella and related services to contractors, agencies and corporates. We have won many awards but also built a reputation for being very straight forward and compliant, having been a founder member of the FCSA where we are reviewed every year by EY against a strict code. We have been a strategic partner with Alexander Mann Solutions for many years and have seamless processes in place to make this transition for you simpler

We very much hope this booklet helps you in your decision-making and we look forward to welcoming you to one of our services.

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Giant Umbrella

If you want professional independence with all the benefits of being an employee, Giant Umbrella is the solution for you.

Our umbrella offering is designed to be simple, paperless and hassle free. We ensure that you receive the right level of support, take care of all PAYE tax deductions and provide you with a mobile enabled portal so you can easily access your data. All you need to do is complete your timesheets and we will do the rest.

We recognise that pension planning is important so we have a range of options available to you.

Honoured by the Benefits Excellence Awards, you have access to Giant Advantage which is an extensive employee benefits programme that can save you thousands of pounds each year.

We can also help you make the most of your income by claiming allowable expenses. However, you'll need to know what you can claim – compliance is key here – and that's why our expert support team can advise you.

Joining Giant Umbrella online is really easy!



Benefits of Giant Umbrella

- ✓ 30 years of specialist experience
- ✓ Same day faster payments
- ✓ Payment text alerts
- ✓ Holiday pay & pension options
- ✓ Same day advances
- ✓ Support team (8am-8pm weekdays)
- ✓ Statutory payments (SSP, SMP etc.)
- ✓ ISO 27001 international security
- ✓ Mobile enabled, simple software
- ✓ Support whilst contracting
- ✓ Own tech – designed for simplicity
- ✓ £30m business insurances
- ✓ Employee benefits with Giant Advantage
- ✓ One employer
- ✓ FCSA founding member
- ✓ ISO 9001 quality systems

Customer service

We recognise that customer service is very important to you throughout your journey with Giant. Our employee support team are available from 8 am to 8 pm whether you are using the feedback function via your portal, live chat or the phone – and our technology is open 24 hours!

We continue to invest heavily in our own technology, from online joining through to your worker portal, ensuring your experience across any device is both intuitive and simple.

An important cornerstone of our quality control are the scores and feedback we receive from you and other workers using our service. These are surveys which, using a net promoter score of 0 to 10, gain valuable feedback on both our overall service and importantly individual employee support staff.

Each staff member and the department as a whole are ranked and mapped showing clearly their scores and feedback. These are circulated daily and form part of our key performance indicators and staff reviews each month. It is rare that these scores are less than 9 out of 10.

We also encourage contractors to review us on Trustpilot where we are currently ranked as Excellent.

“Excellent customer service - The team are constantly on hand to answer any questions you have be it HR, Contractual or Financial related. They also endeavour to resolve any issues you have to meet your satisfaction.”

★★★★★ by Lee Johnson

Rated 4.7 / 5 | 1,209 reviews

★ Trustpilot

“Extremely efficient and professional – Their level of efficiency and professionalism is truly exceptional. It doesn't matter if I'm reaching out through webchat or email; their responses are consistently prompt and incredibly helpful.”

★★★★★ by Ed Pugh

Rated 4.7 / 5 | 1,209 reviews

★ Trustpilot

“Giant is an excellent company to use as an Umbrella company... – I have used Giant for my umbrella company several times and found them to be an excellent company to use as an umbrella as they take care of everything for you and at ...

★★★★★ by Steven Hodges

Rated 4.7 / 5 | 1,209 reviews

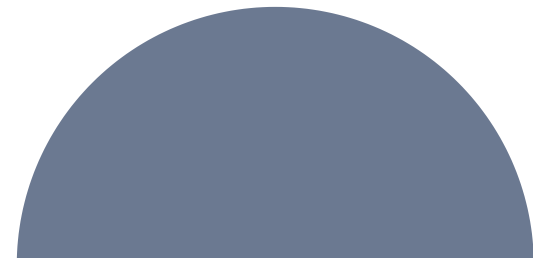
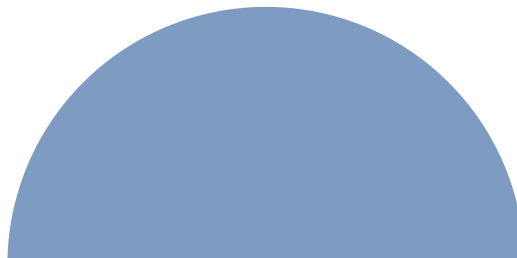
★ Trustpilot

Giant Advantage

Honoured by the Benefits Excellence Awards, you can gain access to Giant Advantage which is an extensive employee benefits programme that can save you thousands of pounds per year.

We know everyone enjoys cheaper cinema tickets and discounts at their favourite high street retailers but with Giant Advantage you also get something a little extra. Watch our short video [here](#).

Upgrading to umbrella plus allows you to join the Giant Advantage benefit scheme and you gain access to additional benefits such as an employee assistance helpline, a 24/7 online GP service and private prescription service. For umbrella plus we retain an extra £3.75 per week margin (which reduces your weekly net income by £1.91 or £2.38 for a higher and basic rate taxpayer respectively). If you are on the umbrella premium package, Giant Advantage (and other benefits) are inclusive within this package already.



Frequently asked questions

We have grouped the most frequently asked questions to help you answer your queries. We are constantly updating these based upon your feedback. We very much hope they are useful and look forward to welcoming you to one of the Giant services.



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What type of contract am I engaged under?

A contract of employment, with Giant as your employer. Under this contract of employment, you may take on various different assignments through various agencies/hirers.

The contract terms ensure we cover our responsibilities as your employer. They will therefore be different to the terms under your contract for services if you were operating as a PSC.



Does IR35 apply to umbrella employment?

No, it does not.

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Joining

How do I join Giant Umbrella?

[Click here](#) to join and you can onboarded within minutes – simple, convenient and easy!

What information do you need from me?

We'll need your personal details (e.g. name, DOB, email address, home address, NI number, bank details) and for you to carry out an electronic identity and right to work check.

Why do you need to carry out an identity check?

As your prospective employer, we have a legal responsibility to ensure that you have the right to work in the UK. Under our anti-money laundering policy, we are required to also check your identity and address. You can carry this simple check out quickly, conveniently and securely via your online portal. Remember to have your passport to hand when completing the onboarding steps.

What about contracts?

Once you have logged into your portal and provided your personal and assignment details, your contract documents will be made available to you to view and accept electronically online.

Do I need to notify my agency that I am joining Giant Umbrella?

We will email them when you join, but we also recommend that you advise them that you are joining Giant as some agencies require the information directly from yourself.

If I join Giant Umbrella today will my employment with you start from today?

No, your employment starts from the first day of your assignment. Therefore you can fully join online today so that everything is set up and ready.

Net pay illustrations

Can you provide a net pay breakdown with all costs/deductions?

Yes, please enter your details and the umbrella assignment rate on the calculator available on our website. You can access our calculator by [clicking here](#).

Can a yearly illustration be provided using my specific tax code?

Our illustrations provide an estimated take home using a fixed set of assumptions as detailed on our illustrations. They are for illustrative purposes only and should not be thought of as guaranteed income.

Can you provide me with a net pay illustration factoring in student loan deductions?

We are unable to include student loan repayments in the illustration we provide; however if we are notified by HMRC to make deductions, the amount you repay depends on which plan you're on. Each plan has a threshold for your weekly or monthly taxable income. You repay:

- 9% of the amount you earn over the threshold for Plan 1 and 2
- 6% of the amount you earn over the threshold for the Postgraduate Loan
- If you have a Plan 1 or 2 loan and a Postgraduate Loan, you'll repay 15% of the amount you earn over the threshold.

You do not pay anything back if your income is under the threshold. The thresholds change on 6th April each year, Click on the following link to find out the current thresholds: <https://www.gov.uk/repaying-your-student-loan/what-you-pay>

Can you provide me with a net pay illustration factoring in private pension contributions?

Yes we can, please [click here](#) to use our online calculator. To understand in detail the impact it may have on your financial planning we recommend that you speak with a qualified independent financial advisor. You can call Humphries IFA on 020 8390 9055 or send an email to info@humphriesifa.co.uk (<http://www.humphriesifa.co.uk/>)



When & how often do you pay me?

When do you pay me?

If your agency sends us your timesheet information electronically (known as DX – Data Exchange), upon processing the file and receiving cleared and allocated funds, we will pay you the next working day via faster payment. Faster payment means the funds will clear in your account on the same day and so you won't need to wait the usual 2-3 working days for payment to clear.

If your agency does not operate Data Exchange with us, you must enter a timesheet online via your Giant portal, this will invoice your agency and once we receive the cleared and allocated funds from them, we will pay the next working day via faster payments.

How often will you pay me?

We will pay you in line with the same frequency that your agency pays us – i.e. if they pay us weekly, we will pay you weekly; and if they pay us monthly, we will pay you monthly.

If your agency pays us weekly and you would prefer for us to pay you monthly, then we can arrange this for you.

Can Giant Umbrella make payments to my limited company?

No, as your employer we can only make payments into a personal UK-based bank account where you are a named account holder.

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Can I claim expenses?

What are business expenses?

Business expenses are costs that you incur 'wholly, exclusively and necessarily' in the performance of the duties of your assignment. They can either be 'billable' whereby the hirer may agree to reimburse the expense; or 'non-billable' which are expenses you incur but are not reimbursed by the hirer.

As the nature of expenses affects the amount of tax you pay, HMRC have strict criteria regarding what expenses may be claimed and we are committed to managing expenses strictly in accordance with HMRC requirements. If you are in any doubt about what you are permitted to claim, please speak to the Employee Support team who will be happy to advise you.

What are billable expenses?

In some cases, the hirer, rather than us, may agree to reimburse your business expenses and these are referred to as "billable expenses". Examples may include travel, accommodation, subsistence (food and drink), training and equipment. To process and pay you quickly, all billable expenses will initially be treated as taxable income and will be subject to PAYE tax and National Insurance deductions. There are certain conditions that must be met to have this reversed and paid to you as non-taxable i.e. without any deductions.

What are non-billable expenses?

"Non-billable expenses" are expenses you incur in the performance of your assignment that are not reimbursed by the hirer. These payments do not attract PAYE tax and National Insurance (known as tax relief). Only irregular site-to-site business mileage, where you have used your car or bike, can be paid by us without the deduction of taxes and is subject to strict receipt validation and audit checks.



Can I claim expenses? continued

What is SDC and its impact?

Since April 2016, if the hirer has the right to supervise, direct or control you, then HMRC deem you to be treated similar to a permanent employee of the hirer.

You are:

- Supervised if someone is ensuring your work is being done correctly and to the right standard
- Directed if someone ensures your work is performed in a certain way e.g. instructing how it should be done
- Controlled if someone dictates what work you do and/or how you do it

As a result, if you are under supervision, direction or control, you are not eligible to claim tax relief on expenses such as home to work travel and subsistence. Please note, HMRC assume that all umbrella workers are subject to SDC, but can provide you with a questionnaire so we can assess your SDC status.

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What is the rate I am quoted by my agency and what deductions are there?

Your agency will quote you the umbrella limited company rate, which can often be confusing because this is Giant's income and not yours. To get to your actual taxable gross rate, there are a number of deductions that need to be made including Employer's National Insurance (13.8%), Apprenticeship Levy (0.5%), Employer's pension (where enrolled) and our weekly margin.

These deductions are shown on an invoice reconciliation each time you are paid and can vary depending on the number of hours or days worked and therefore your gross pay rate will vary. This can be confusing and since April 2021, as part of the Government's Good Work Plan, agencies must detail these deductions on a Key Information Document issued to you so you have a clearer idea of your actual taxable gross pay rate. If you have not received a Key Facts Document from your agency, please request one from them before you start your assignment.

Why is Employer's National Insurance and the Apprenticeship Levy deducted from the umbrella limited company rate?

All employers must pay Employer's National Insurance and the Apprenticeship Levy – it is a statutory requirement. The rate that the agency pays to Giant must cover these employment costs and our margin. To get your actual taxable gross pay rate, we deduct these costs first and the remaining balance is your gross pay, which is subject to PAYE tax and Employee's National Insurance.

What does my payslip look like?

You receive an invoice reconciliation and a payslip. The invoice reconciliation starts with Giant's income paid by and then shows the statutory deductions such as Employer's National Insurance, Apprenticeship Levy, and our margin, before arriving at your gross taxable pay which is shown on your payslip with PAYE tax deductions.

Why is my PAYE tax estimated to be higher in comparison to other quotes I have received?

Please be aware your personal tax-free allowance reduces for income over £100,000 per year. Note, not all umbrella companies will illustrate this and as such will erroneously inflate your net income.

What about holidays?

What is the holiday leave entitlement under umbrella and how does it work?

You will have a statutory minimum entitlement of 28 days holiday leave per year including bank and public holidays. If under the AWR regulations we are advised by your agency or hirer of a higher entitlement, then this will be matched for you.

How is holiday leave paid?

With Giant Umbrella you decide whether you have your holiday pay paid in every payroll on a rolled-up pre-paid basis, which means when you take time off you will not receive any additional payment; or alternatively, it can be accrued and set aside in every payroll and paid to you when you take time off.

Almost all workers choose to have their holiday pay rolled-up and paid as they work; however, the decision will always be yours and you will be asked to select your preferred option during the onboarding process. We will also send you regular emails throughout the year to remind you to take your holiday.

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What are my pension options?

We recognise that many of you are moving to umbrella employment from your own limited company where you had greater freedom for pension planning. We have therefore tried to be as flexible as we can to offer you a number of different pension planning options under our umbrella employment.

What are my pension options with Giant Umbrella?

You have three options: auto enrolment via NEST, Giant's Standard Life salary sacrifice pension or an alternative pension provider where you have an ongoing scheme.

How does auto enrolment via NEST work?

After 90 days of continuous employment with us, we will auto enrol you into a workplace pension with NEST. You will contribute 4% of pensionable earnings (the government adds another 1%) and Giant will contribute a further 4% (from funds we receive from the agency). Once auto-enrolled, you can opt out of this pension (by law the opt out is processed by you directly with NEST). For queries on the NEST scheme, please call them directly on 0330 020 0090.

How does the Giant Standard Life scheme work?

You can contribute up to 100% of your gross taxable income in excess of the National Minimum Wage and your holiday pay. This is subject to a maximum of £60,000 per year and all Employer's National Insurance and tax relief is received at source via what is known as a salary sacrifice arrangement.

What is the annual management charge on the standard life salary sacrifice pension?

We have negotiated a discount of 0.74% per year on all funds provided by Standard Life via our Standard Life salary sacrifice pension. For example if the normal charge for a fund is 1.00% per year then via the Giant salary sacrifice scheme the charge is reduced to 0.28% per year. Over the life of a pension, this discount is very significant.

Please note if you take independent financial advice via Humphries IFA there is an additional cost for their advice.



What are my pension options? (continued)

How do I join the Giant Standard Life scheme?

Very easily. If you have chosen umbrella premium, you just need to read the information on your portal then provide us with the level of contributions you would like to make, and we do the rest!

Can I pay into an existing scheme that I have?

Yes, we can accommodate this. However, you will need to contact your pension provider and request approval for Giant to pay them via a salary sacrifice arrangement. Some providers will not allow this because of the associated administrative costs. In these situations, your contribution can be made from your net pay, but this is not as tax efficient as a salary sacrifice arrangement. Unfortunately these pension providers often see this type of scheme to be administratively costly and therefore have strict criteria such as fixed monthly contributions and application forms often requiring wet signatures. Please note that these are the pension providers rules, not ours.

Can I get Independent Financial Advice?

Yes, we have partnered with Independent Financial Advisors, Humphries IFA, who can advise you on more flexible pension planning via a Standard Life salary sacrifice scheme. You might want to consider this if you:

- Have a reduced contribution allowance because your total income is in excess of £260,000 per year (£240,000 prior to 6th April 2023).
- Want to carry forward unused pension allowances from the last 3 tax years to increase your contributions this year
- Would like to have a choice of fund selection
- Require advice on reviewing any historic schemes or would like to consolidate pension pots
- Would like retirement benefits advice, cashflow modelling and forecasting work

To find out more, please call them on 0208 390 9055 or email info@humphriesifa.co.uk to speak with one of their Independent Financial Advisors.

What are my pension options? (continued)

What is the maximum amount I can contribute towards a pension?

Under the workplace pension we offer through NEST, the maximum contribution via your payroll will be 4% of your qualifying earnings.

However, if you are contributing to a private pension scheme via Giant you can contribute up to 100% of your gross taxable income in excess of the National Minimum Wage and your holiday pay, subject to a maximum of £60,000 per year.

If you have more than one pension scheme, the allowance is across all of them and is not a 'per scheme' allowance. A tapered allowance exists for those with an adjusted total income of over £240,000 which can reduce the maximum contribution to £4,000 per year.

Can I carry forward unused allowances from previous years?

You can also carry forward any unused contribution allowances from the previous 3 tax years, which might allow contributions over £100,000 in the current tax year. To find out more about tapered or carry-forward contributions, please contact an IFA; or alternatively you can call Humphries IFA on 0208 390 9055 or email info@humphriesifa.co.uk to speak with one of their Independent Financial Advisors.

What if I mistakenly contribute above the maximum amount I can contribute towards a pension?

HMRC will tax you on the excess contributions.

Can I vary my pension contributions?

Not under NEST but you can vary your pension contributions under the other schemes. Please note pension providers do not like contributions to vary, and some may not allow it, in order to minimise their administrative costs.

Can I use my limited company to make pension contributions?

Yes, but this will be separate to and not involve the Giant Umbrella pension schemes.

What are my pension options? (continued)

What tax relief do I get when contributing into a pension scheme?

This is an important question.

Under NEST the employer contribution, 4%, saves Employer's National Insurance and tax however your employee contribution, 4%, is paid from your net income and only receives basic rate, 20%, tax relief at source. The government add 1% to your contribution making your contribution 5%. On your employee contribution you get no relief from Employers' National Insurance and you will need to claim higher rate tax relief via your self-assessment.

In contrast under our Standard Life pension arrangement all National Insurance and tax relief is received at source via what is known as a salary sacrifice arrangement. All contributions are made before calculating your taxable gross income and therefore the contributions save Employer's National Insurance and tax at your highest marginal rate. For example, if you are a higher rate tax payer it will only cost you £880 for every £2,000 contributed into your pension scheme.

Please note if you are requesting your existing scheme to be processed via Giant you will want to ask if it can be processed via a salary sacrifice arrangement or whether your contributions are from your net income. The latter is less tax efficient because you only receive basic rate tax relief immediately, you apply for higher rate tax relief via your self-assessment and you do not get any Employer's National Insurance relief.

Does the Giant margin increase for processing my pension?

For standard umbrella the margin starts from £25 per week (12.74 after tax relief) as we can only process the NEST pension scheme. With umbrella premium, where we can process pension contributions for any pension scheme, the margin is £39.50 (£20.14 after tax relief). Also included with umbrella premium is our award winning benefits package Giant Advantage, private medical insurance that includes diagnostic scans and dental trauma – and much more

What about the Agency Worker Regulations (AWR)?

What is the AWR?

Under the Agency Workers Regulations 2010 (AWR), agency workers are entitled to have the same basic terms and conditions of employment as if they had been employed directly by the hirer once they have completed a qualifying period of 12 calendar weeks with the same hirer, in the same role.

Does the AWR apply?

Yes, as an employee of Giant Umbrella, you will be in scope of these regulations if you meet the qualifying criteria.

What does this mean for me?

If you have worked in the same role for 12 weeks, you will qualify for equal treatment in respect of pay and basic working conditions. You can accumulate these weeks even if you only work a few hours a week. We will ask your agency for comparator details in the lead up to 12 weeks which includes asking for comparator salary, annual leave entitlement, bonus entitlement and benefits. Once received, we will calculate the comparator's gross pay and compare to your gross pay with Giant to ensure you are paid equal to or more than the permanent comparator. If there are no comparable workers or employees, then there is no entitlement to equal treatment.

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What about references and self-assessment?

Do you charge for reference letters?

No we don't – they're free! You can request either an employment or financial reference directly via your portal and you'll have it in your inbox within a matter of minutes.

Do you file my self-assessment for me and is there a fee for that service?

As your employer, we do not file your self-assessment, as that remains your individual responsibility.

Do I need to give notice to leave Giant Umbrella?

What is the notice period if I wish to leave Giant?

You have two notice periods – one for your assignment at the hirer, and another for your employment with Giant. Your agency will confirm the notice period for the assignment and we will populate this on the assignment schedule you are offered online with us. To terminate your employment with us (which is separate to your assignment notice period) you can serve immediate notice.

Can I leave you at any time?

Yes, provided that you have served the relevant notice period. Some agencies will only allow you to change umbrella companies either at the point of extension or new assignment and so you should check their policy on allowing changes.

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Insurances, SLA's & compliance

Do you include business insurances such as professional indemnity etc..?

Yes, we hold the following cover for all our umbrella employees:

- Professional indemnity: £10 million for any one claim
- Employer's liability: £10 million for any one occurrence
- Public liability: £10 million for any one occurrence

What are your SLAs for dealing with queries/complaints?

We aim to respond to all queries within 24 hours and have a robust complaints procedure in line with our employee handbook.

How do you prove your compliance?

As a founder member of the Freelancer & Contractor Services Association (FCSA), an intrusive desktop and field review is undertaken against the FCSA code of conduct by one of the independent panel of reviewers. As part of this review, the results are then submitted to HMRC.

We also hold the following certifications:

- ISO9001 International Quality Standard
- ISO27001 International Data Security Standard
- ISO14001 Environmental Management Standard

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How does your margin work and do you pay referral fees?

Is there a set-up or cancellation fee for Giant Umbrella?

No.

What is the Giant Umbrella margin?

When you join online our margin starts from £25 per week.

I have a number of other colleagues that also require an umbrella company, do you pay a referral fee?

Yes! Fill out the 'refer a friend' application form on the employee portal and one of our Welcome Team advisors will then contact your friend to discuss next steps. If your referred friend chooses to join us, you will both receive £120 or you can donate \$200 to GOSH (subject to tax and NI) as a thank you.

How do I join Giant Umbrella?

We appreciate you are really busy, especially when you've been instructed by your hirer to find an umbrella company pretty quickly! Joining Giant Umbrella has never been easier. We've developed a joining process to be proud of!

With us, you can complete the full sign up process online meaning you don't have to speak to anyone at all if you don't want to! Please [click here](#) to begin your onboarding.

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- Same day advances
- Support team
- Giant Advantage

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- Cinema tickets
- Your favorite high street retailers
- Gym memberships
- Grocery shopping
- Restaurants and food delivery services

Umbrella premium includes Giant Advantage within the package. If you choose the Umbrella plus package, Giant Advantage is included with additional benefits such as access to an employee assistance helpline, a 24/7 online GP service and private prescription service and we retain an extra £3.75 per week margin (which reduces your weekly net income by £1.91 or £2.38 for a higher and basic rate taxpayer respectively).

Sign up today

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About Giant

For almost 30 years, Giant have provided specialist, end to end workforce management software and support services for organisations of all sizes. Globally.

We invest heavily in our cloud-based software which ranges from talent acquisition and onboarding through to timesheet management, billing and payroll. Our support services include candidate screening, employment solutions and legislative risk management including employment status advice as well our range of payment solutions available to contractors.

You can relax knowing your data is safe with us. Our commitment to compliance protects you from risk and our rigorous international security standard ISO 27001 ensures that your data is GDPR secure.

By the way, we're also green! We're passionate about our planet so we have the ISO 14001 environmental management standard which focuses on reducing waste and recycling!

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