

# Horizon planning for **key issues**

## Why you can't ignore IR35 – watch our webinar on demand

Repealed, then resurrected, the off-payroll rules are now here to stay. Our tax experts cut through the contradictions and provide crystal clarity on your obligations, explain the position of HMRC and what their investigative activity means for you, and ask what's next for IR35?

Please click [here](#) watch our webinar on demand

## Proposed changes to company share option plans

To encourage growth in the UK economy, the treasury has proposed to relax rules for company share option plan equity incentives, to make them both more generous and available to a wider range of companies. Could this be the start of a wider policy change to further encourage employee ownership?

In this article, RSM tax expert David Williams-Richardson provides an outline of the changes, explains what is set to change and discusses the benefits of employee share plans as a valuable incentivisation tool for recruitment businesses.

Please [click here](#) to find out about the benefits of Employee Share Plans

## Keeping up with National Insurance contributions changes in 2022/23

The 2022/23 tax year has been a challenge to manage unprecedented 'in year' changes to both employee and employer National Insurance contributions (NICs) rates and the NICs primary threshold. David Williams-Richardson reviews the latest changes.

Please click [here](#) for a full review of the 2022 / 23 changes

## Curbing interest pressures

The Bank of England (BoE) base rate of interest has risen significantly during 2022, as the Monetary Policy Committee seeks to curb inflation. Further rate increases appear likely in the short term with many believing the rate will peak close to 5% in 2023 and only start to reduce in 2024. HMRC interest rates are linked to the BoE base rate and, as a result, the rate of interest for underpaid tax has increased substantially during 2022. In this period of unprecedented interest rate increases, Tax partner Suze McDonald discusses how businesses can seek to minimise interest costs and reduce the risk of HMRC challenge.

Please click [here](#) to learn more about the impact of interest pressures on your business.

## The UK pushes ahead with pillar two as planned implementation draws closer

Plans are at an advanced stage for a new global minimum tax rate of 15% for large multinational enterprises. The proposed new rules are complex and could increase the global effective tax rate for certain businesses. However, with the intent to introduce them remains clear, RSM tax Partner, Duncan Nott, explains why businesses should be planning action now.

To read more about the planned implementation of pillar two click [here](#).

### **Risk management in the recruitment sector: The heat is on - but how hot is it?**

Like every industry, the recruitment sector is continually managing change, so it is important to consider your business' strategic risks. Risk assurance specialist, RSM's risk advisory partner, Matt Humphrey, highlights the top risks impacting the recruitment sector and considerations for business leaders.

To find out more about risk management in the recruitment industry, please click [here](#).

### **Key case decisions in 2022: What are the actions for employers?**

There have been several employment law cases this year with important implications for employers. In this article we cover some key case decisions around holiday pay, long Covid, restrictive covenants, legal advice privilege, and menopause - and highlight action points for employers.

Click [here](#) for more information on key actions for employers.

### **What recruitment firms need to consider to prepare for a 2023 recession**

Although the labour market remains strong, there is growing consensus that the UK economy will remain in recession through much of 2023. How can recruitment businesses prepare? Richard Leach, restructuring advisory director, highlights areas of consideration for recruitment business leaders.

Click [here](#) to find out how your recruitment businesses can prepare for recession.

### **Pay Gap Reporting: Why a robust pay strategy is fundamental to success**

The ongoing cost of living crisis has prompted organisations to review their pay strategy. Whilst analysing pay data, RSM HR services partner, Steve Sweetlove, believes this is an opportune moment to also review Gender Pay Gap data in advance of reporting deadlines, and to consider voluntary Ethnicity Pay Gap reporting.

For more information click [here](#).

## Find out more

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### Risk management in the recruitment sector: The heat is on - but how hot is it?

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### Key case decisions in 2022: What are the actions for employers?

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### What recruitment firms need to consider to prepare for a 2023 recession

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### Pay gap reporting: why a robust pay strategy is fundamental to success

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