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National Minimum Wage

Protecting your brand, your reputation and your employees

Thousands of businesses publicly named

HMRC enforce NMW:
HMRC opened 5,200 enquiries in 2024/25 and identified nearly £6 million in arrears to over 25,000 workers.

Impact on companies:
Millions of pounds in penalties imposed and NMW breaches publicly announced by major media outlets.



Did you know?

Most National Minimum Wage (NMW) breaches are due to subtle technicalities in the regulations or working practices that aren't visible to the business.

Common pitfalls include...

Working time
Employers must ensure all 'working time' is taken into account and paid at NMW or higher. For workers paid near NMW, any amount of unpaid working time may reduce pay below NMW.

Salary sacrifice
Reductions to gross pay for cars, pensions, childcare etc. reduce pay for NMW purposes, even where a worker has voluntarily agreed to the arrangement.

Net pay deductions
Christmas Savings club, fuel card reimbursements, and private mileage usage contributions etc. may reduce pay for NMW purposes, even where voluntary and for the benefit of the worker.

Deemed reductions (outside of payroll)
Prescriptive clothing policies, uniforms or tools which are not provided for free.

Are you ready?

Do you have the resources and systems in place to review and monitor your NMW compliance?

How Deloitte can help

Designed by Deloitte's tax and legal specialists, to reduce complexity, prevent breaches, and protect both employers and their employees.

The Deloitte NMW training programme

- Delivered to key stakeholders to ensure the rules and risks around NMW are understood by relevant personnel.

Risk review

- Legal review of contracts, policies, pay elements, systems and processes to identify any areas of NMW risk.

HMRC enquiry response management

- Dealing with HMRC on your behalf to help facilitate correct and fair enforcement of NMW rules, and in line with other businesses in your specific sector.

Fair Pay Assist (Technology Solution)

- Undertake ongoing calculations and risk assessment using our technology solution, freeing your team from manual administrative burden and mitigating compliance risks.

Ongoing protection programme

- Undertaking periodic reviews and data analysis to ensure systems are working appropriately to deliver general compliance with NMW.

Get in touch

For more information



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