

Working out an hourly rate for your PA ...

As a basic guide, you should allow an additional sum on top of your support workers hourly rate to cover **employer on-costs**. These on-costs include items such as employers' national insurance (NI) contributions, staff holiday and sick pay requirements.

For example, if you pay your PA the current London Living Wage rate of £10.20 per hour as recommended, then the total cost of employing your PA will be in the region £12.70 per hour (including on-costs):

	example
Gross hourly rate	= £10.20 per hour
Set-aside for employers' on-costs	= £2.50 per hour
Total hourly cost (gross hourly rate + employers' costs)	= £12.70 per hour (i.e. £10.20 + £2.50)

Therefore, you need to set aside £10.20 per hour for your PA's gross hourly rate; and £2.50 per hour for employers NI contributions, 28-days holiday pay, and an average of 21-days sick pay

You and your PA need to be aware that the PA may also have to pay tax and NI contributions in their own right based on their earnings.

It's the Law – please note that you must also ensure that all employed PA's are issued with a Contract of Employment.