

Media Quotes Charlotte Sallabank on Changes in the Autumn Budget Impacting HR

November 1, 2024

In an article by *People Management*, London Tax Partner Charlotte Sallabank commented on changes announced in the Autumn Budget and their implications for human resources (HR) practices and policies. Key changes include adjustments to the national living wage, which will rise to £10.50 per hour, and modifications to the apprenticeship levy to make it more flexible for employers. The budget also introduces measures to support mental health in the workplace, including increased funding for mental health services and initiatives aimed at improving employee well-being.

Charlotte emphasized that the increase in the national living wage will necessitate careful planning and budgeting by HR departments to manage the higher wage bills. She also pointed out that the changes to the apprenticeship levy could provide more opportunities for employers to invest in training and development, potentially leading to a more skilled workforce. Additionally, Charlotte highlighted the importance of the new mental health initiatives, noting that they could help reduce absenteeism and improve overall employee productivity.

A separate article by *Benefits Expert* reported on other factors impacting HR from the Autumn Budget, which will increase taxes by £40 billion with £25 billion coming from employer national insurance (NI), and shared The Office for Budget Responsibility's forecast that 76 percent of the increase in employer NI will be passed on to employees via reduced pay rises and increased prices by 2026 to 2027. Charlotte commented that the hike has "eased the pain" that income taxpayers could have suffered if the income tax rate band freeze had been extended. "However, coupled with the increased workers' rights announced last month, life will be tough for employers and it would be naïve to imagine that employees will not feel the impact of these changes, albeit indirectly," she added.

"How will changes announced in the autumn budget affect HR?" *People Management*, October 31, 2024

"Budget 24: three quarters of employer NI hike 'will be felt by employees'," *Benefits Expert*, November 1, 2024

"National Insurance Changes Likely to Place Financial Burden on Employers, Increasing Risk of Hiring Freezes," *Employment Law Review*, November 5, 2024

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