

# SUPPLY TEACHERS' BULLETIN

## **Post-implementation Review of Regulation 13A – Key Information Document (KID)**

Following representations made by NASUWT through the TUC, the Government has finally published its post-implementation review of Regulation 13A of the Conduct of Employment Agencies and Employment Businesses Regulations (the Conduct Regs).

The post-implementation review can be found [here](#).

Regulation 13A was introduced back in April 2020 as a way of seeking to drive up transparency in the provision of information to agency workers regarding pay, benefits, costs, deductions and fees when working through an employment agency.

The legislation provided for a post-implementation review to be undertaken by the Secretary of State for Education and for the first review to be published before 6 April 2025, establishing the extent to which its objectives were achieved.

Your experiences with agencies, including the provision of the KID and your responses, have been fundamental in the post-implementation review and its finding that:

*'when put into practice, the effectiveness of this measure in meeting its objectives has been limited, suggesting that further action and amendments may be needed to improve information provision for agency workers.'*

*'a number of issues with the use of KIDs in practice were raised, indicating that there are significant areas for improvement which should be addressed.'*

In conclusion, the post-implementation review stated:

*'transparency of information on employment terms for agency workers is an ongoing issue which requires further consideration and action. Introduction of the requirement to provide workers with a KID has not sufficiently improved clarity for agency workers, with its effectiveness being hindered by non-compliance, lack of awareness and omission of key details in these documents. This review indicates the need for further action to ensure that all agency workers have equal access to the information they require to make well-informed decisions regarding their employment, creating a fairer work market.'*

NASUWT will continue to monitor the situation on your behalf and make the appropriate representations.

## **Employment Rights Act update**

The Employment Bill received Royal Assent on 18 December 2025, becoming the Employment Rights Act (ERA) 2025.

The changes contained in the ERA have the potential to benefit working people, including supply teachers, through measures such as those associated with strengthening Statutory Sick Pay (SSP) and provisions to ensure that every eligible worker has access to SSP from the first day of illness, as opposed to after the fourth day of absence.

There are still a number of consultations associated with the ERA and the Union continues to monitor these to advocate on behalf of supply teachers as and when appropriate.

This has included making the case for supply teachers as agency workers to be covered in consultations, including:

- [Department for Business and Trade Consultation on enhanced dismissal protections for pregnant women and new mothers;](#)
- [Department for Business and Trade Consultation on Leave for Bereavement including Pregnancy Loss;](#) and
- [Department for Business and Trade and Department for Work and Pensions open call for evidence: Parental Leave and Pay Review](#)

For example, the Government recently announced a consultation on [Modernising the Agency Regulatory Framework](#) that runs until 1 May 2026.

The consultation seeks views on proposals to improve the framework which governs the temporary labour market, including agency workers such as supply teachers, to better protect workers, including by regulating umbrella companies.

The consultation focuses on four areas, including:

- **Security:** strengthening security for agency workers and providing confidence for businesses.

The Department for Business and Trade (DBT) consultation asks if there is a lack of security in the agency market and if the complex nature of supply chains operating today (e.g. the growth of umbrella companies) means that there are gaps in the security that the current regulations offer to workers, such as supply teachers.

The Government believes that the regulations governing agency workers, such as supply teachers, should be underpinned by three key security objectives:

- **Ensuring fair remuneration:** agency workers should receive prompt and full payment for all work undertaken, with robust mechanisms in place to resolve instances of non-payment. Likewise, employment businesses and agencies should have the autonomy to negotiate agreements with hirers that ensure fair compensation for their services.
- **Ensuring wide-ranging coverage of protection:** a wide range of agency workers should benefit from the safeguards designed to protect them, regardless of novel engagement methods or the complexity of the supply chain.
- **Providing assurance for business:** hirers (e.g. schools and colleges) should have confidence that the workers supplied to them possess the necessary qualifications and suitability for the roles they are engaged to perform, to support informed hiring decisions and safeguarding standards.
- **Transparency:** providing greater transparency regarding information on pay, contracts and employment rights.

The Government believes that the regulations for the agency work market should be underpinned by the following objectives:

- **Clarity for workers:** agency workers should have key, relevant information about the hirer they are being assigned to, and the role they will be carrying out, before they accept the role. They should be kept informed of who their employer is, and what type of contract they are engaged under (and therefore what employment rights they are entitled to).

- **Pay transparency:** agency workers should have the opportunity to agree an actual (gross) rate of pay with the employment business before they accept an assignment, and should be informed of deductions that are likely to be made from their pay.
- **Proportionality:** requirements should provide clarity and transparency for workers, without creating unnecessary administrative burdens for businesses or overwhelming work-seekers with excessive information that is difficult to decipher.
- **Choice:** empowering workers with greater choice in how they are engaged and paid.

The Government believes that the regulations for the agency work market should be underpinned by the following objectives:

- **Choice in engagement:** agency workers should not be forced to be engaged and paid via an umbrella company.
- **Choice in work:** agency workers should be free to turn down work without detriment.
- **Further opportunities for modernisation:** updating and streamlining regulations to reflect current working practices, reduce burdens and to make them easier to navigate.

The Government welcomes views on how the regulations can be streamlined in order to support security, transparency and choice.

Whilst there are aspects of the consultation that are to be welcomed, such as the effective regulation of umbrella companies, which many of you tell us create additional burdens and complexities around pay and payslips, including associated deductions, the Union has concerns over any suggestion that the current regulatory framework is onerous and burdensome for employment agencies.

Indeed, NASUWT would argue that many of the protections provided for under the Conduct Regs and Agency Workers Regulations (AWR) do not go far enough in providing an adequate level of protection for supply teachers as agency workers.

The Union will be setting out its position in its response to the consultation, as well as through the auspices of the TUC.

Given the fact that the vast majority of supply workers are now only able to secure work through a supply agency, the Union would encourage as many of you as possible to submit a consultation response as an individual – detailing your experiences as a supply teacher and if you feel there is a need for greater clarity and transparency in the way you are treated, including in regards to payments and the amount of choice you have when undertaking assignments.

#### **Umbrella companies and changes to the Income Tax rules regarding joint and several liability**

From 6 April 2026, the Finance Bill (2025/26) will introduce regulations that will make employment agencies, or in some cases end clients/hirers, such as schools or colleges, jointly and severally liable for amounts that should have been accounted for under Paye As You Earn (PAYE) arrangements where an umbrella company is part of the supply chain.

In essence, employment agencies and/or end clients/hirers would be responsible for unpaid PAYE arrangements and National Insurance Contributions (NICs), and HMRC would be able to pursue and recover unpaid umbrella company tax from those involved 'higher up' in the supply chain.

This would apply even if the agency and/or school/college had no role in the mistake.

Employment agencies that have relied on accreditation, occasional audit or policies and contracts to vet umbrella companies will find that HMRC is only interested in whether tax was correctly calculated, reported and paid, and whether this can be proved.

Whilst NASUWT welcomes the implementation of these reforms as an important step forwards in protecting supply teacher members, particularly those impacted by the use of umbrella companies, there are concerns over the ability of HMRC to deliver on this, as well as the levels of enforcement.

In addition, the Union has concerns over possible unintended consequences associated with the introduction of the legislation, specifically in situations where agencies adopt a preferred list of umbrella companies and impose restrictions on which one a supply teacher can choose to secure work.