

Good Work Plan: establishing a new Single Enforcement Body for employment rights consultation

Response from Citizens Advice Scotland

October 2019

Citizens Advice Bureaux across Scotland dealt with over 40,000 employment issues in 2018-19 alone, and recorded more than 300 detailed case studies related to employment. Employment advice is consistently one of our top five advice areas, and the advice categories “terms and conditions” and “pay and entitlements” are the most commonly recorded client inquiries. Between, 2016-17 and 2017-18, employment issues related to terms and conditions, and pay and entitlements grew slightly as a proportion of all employment issues we dealt with. This Citizens Advice Scotland response is based on our previous research in this area and analysis of detailed case studies submitted by frontline advisers between April 2018 and September 2019^A.

Summary of key points

CAS welcomes the proposal to set up a Single Enforcement Body for employment rights. This is a long-standing recommendation of CAS in the form of a “Fair Employment Commission”¹. A new single enforcement body should:

- Have a focus on protecting rights and reducing harm across all employment statuses
- Offer a single point of contact for workers and employers
- Be a presence in communities across Scotland
- Bring new resources and tools
- Be effective in a devolved context

A Focus on Protecting Rights and Reducing Harm

Currently, responsibility for enforcement is disproportionately on the shoulders of individual workers. This disregards the power imbalance between workers and employers, and undermines good employers by making it too easy for bad employers to “risk” breaches without consequence. We believe that a single enforcement body can improve this situation, but only if it focuses its power on the behaviour of employers and remains independent from enforcement activity against individuals. In fact we believe that a single enforcement body will fail in its ambition to protect the most vulnerable workers and to tackle the most unscrupulous employers if it also takes on enforcement roles against individuals.

¹ since at least 2012: <https://www.cas.org.uk/publications/fair-employment>

CAS believes that advice is fundamental to rights enforcement, but multiple providers can be confusing for those seeking advice. Rather than seeking responsibility for advice a single Enforcement Body could contribute and co-ordinate funding for specialist employment advice provision, which has seen a drop in recent years.

“Levels” of breaches should be considered holistically. The harm and severity of a breach should be considered not just in number of offences or workers affected, or the amount of money involved, but in terms of impact on individuals, and the knock-on effects of illegally low wages and other malpractice on living standards and health. This can include greater need for and use of public services and/or resources.

A single enforcement body must address and prevent exploitation of all workers, regardless of employment status. While CAS welcomes the potential for enhanced enforcement activity against poor employers, a single enforcement body should not inadvertently incentivise an increase in employers choosing employment statuses with fewer rights as the norm.

A Single Point of Contact

A single point of contact or “one stop shop” for enforcement is simpler for workers and employers to access, understand and engage with, as well as providing opportunities for efficiencies and intelligence sharing.

A single enforcement body should standardise enforcement, compliance, licensing and deterrence across different employment sectors and different enforcement areas where possible and practicable. This makes it easier for workers and employers to understand their rights and responsibilities and where to turn if they need help.

A Presence in Communities Across Scotland

The “one stop shop” approach should not undermine specific expertise, or nuanced or local approaches where appropriate. A single enforcement body needn’t and shouldn’t be overly centralised. National, regional and local economies may require a diversity of approaches.

In Scotland, many at-risk sectors operate in particularly isolated communities, requiring an effective and significant presence here, including senior staff with decision making powers and local accountability. Scotland is a diverse and distinct local economy from the UK as a whole, and also contains multiple diverse and distinct local economies and labour markets, which must be taken account of in an effective single enforcement body.

The Single Enforcement Body Must Bring New Resources

Crucially, the benefits we envision can only be realized if the body is established with a view to provide additionality when compared to the current system, not as a cost-cutting measure focused on short-term efficiencies. The current range of tools for enforcement is not sufficient. Even if all

current tools were at the disposal of a single enforcement body, there would still be no effective enforcement of tribunal awards and no direct powers over company director disqualification (other than specific EAS powers over running employment companies). “Phoenix” companies have emerged as a common feature of some of the worst employment cases seen by CAB advisers: for bad employers it is easier in some cases to dissolve and re-establish almost identical companies than pay out tribunal awards.

Some of the most vulnerable (short-term or seasonal) workers cannot even access Employment Tribunals in relation to dismissals or redundancy as their continuous employment period will be less than the required two years by its very nature.

Effective in a Devolved Context

As well as recognising the risks of exploitation in Scotland’s remote and rural communities, it is important to consider how the new body will interact with devolved institutions. For example the Employment Tribunal system in Scotland operates within Scotland’s distinct legal framework and enforcement of agriculture wages is devolved. At present this is not recognised explicitly in the consultation document, and there appears to be no consideration as to how these systems will interact with a UK-wide single enforcement body.

Answers to questions

1. Is the current system effective in enforcing the rights of vulnerable workers? Y/N, please explain your answer.

No.

The current system is difficult to navigate for workers and relies too much on individual workers enforcing personal rights. Employment Tribunals are long and complex, with enforcement of awards so weak as to be non-existent. An Employment Tribunal may often be the only recourse that someone on a low income will have to employment justice, but if an employer does not comply with the award then, again, the burden lies with the worker to raise £100 for sheriff officers to pursue the case. In addition, the tribunal system is only available for dismissal and redundancy-related claims following two years of continuous employment. For many high-risk sectors with seasonal or short-term working patterns, workers may never meet this criteria.

Enforcement is spread across a range of different bodies, sometimes with no obvious indication of a body’s enforcement role from its name or other functions. There are limited mechanisms for whistleblowing from within an organisation or reporting employment law breaches as a witness (a customer, for example). Fear of repercussions is common amongst clients seeking employment advice at CAB. This prevents them taking individual action through Employment Tribunals. As there is limited proactive investigation and enforcement under the current system, employers like those in

the case below may never face any consequences.

A West of Scotland CAB reports of a client attended who is being bullied and discriminated against at work. Client has been employed for three and a half years as a chef and normally works 40 to 50 hours a week, but has never been given any written terms and conditions. The client is expecting a child with his partner and people at work, including his boss, have made him feel that he will lose his job if his partner goes ahead with the pregnancy, by insinuating that he will end up demoted, or lose hours. The head chef visits once a fortnight and told the client that these comments are unacceptable. Client does not think the comments are just nasty banter and is certain they are serious but the client is too scared to complain about the way he is treated in case he loses his job. The client has experience of others being sacked on the spot for complaining about their rights being infringed.

In addition, in Scotland many high-risk sectors flourish in particularly remote areas (e.g. those related to tourism, hospitality, agriculture and fishing), leaving vulnerable workers particularly isolated.

Worker status is another issue that prevents effective enforcement under the current system. CAB see examples of workers, employees and supposedly self-employed workers, who are uncertain about their status and associated rights. In many cases, this is because the employer appears to have deliberately obscured this information in contracts, or not provided any written contracts at all. For example, the cases below describe an employer who has told a CAB client they are self-employed when this does not appear to be the case.

A West of Scotland CAB reports of a client who works for a delivery company who states they are self-employed. However the client receives a set wage and has set working hours, and the employer pays the client's tax and national insurance contributions.

A West of Scotland CAB reports of a client who has taken a job as a self-employed taxi driver. The client will be working set hours and will receive the National Minimum Wage. The client advises that he isn't able to send anybody in his place, or choose his hours. The client advises that he doesn't have to rent a car or pay for fuel etc. The client was advised that it appears he would be classed as an employee but employers sometimes advise employees that they are self-employed to avoid statutory duties. Client understands and advises that he doesn't want to rock the boat.

A single enforcement body must address and prevent exploitation of all workers, regardless of employment status. While CAS welcomes the potential for enhanced enforcement activity against poor employers, a single enforcement body should not inadvertently incentivise an increase in employers choosing employment statuses with fewer rights as the norm.

2. Would a single enforcement body would be more effective than the current system? Y/N, please explain your answer.

Yes. From the perspective of a worker seeking to enforce their rights, a well-resourced and well-publicised single enforcement body would be more effective than the current system. Simplifying the “user journey” for both workers and employers would help close gaps in current enforcement, provided it was coupled with more proactive investigations and compliance powers. However, particularly in Scotland, any single enforcement body must establish constructive and appropriate relationships with existing enforcement bodies and processes, such as the Scottish Government Agricultural Wages Inspectors and the distinct legal system that Employment Tribunals in Scotland operate in. They must also have reach into Scotland’s rural and remote communities where we know employment exploitation occurs.

3. What do you think would be the benefits, if any, of a single enforcement body?

A simplified landscape for workers and employers would be a major benefit of a single enforcement body. With appropriate resources and powers a single enforcement body could also add more weight to tribunal decisions. In particular, the intelligence sharing of a single enforcement body, leading to proactive investigation and action outside of the tribunal system where individuals are unable or unwilling to raise a claim, would be extremely beneficial. We know from CAB case evidence that employers willing to breach compliance in one area are likely to breach others too. For example, the case below deals with minimum wage breaches, poor health and safety practices, discrimination and wrongful dismissal.

An East of Scotland CAB reports of three young non-UK EU nationals working in hospitality who were dismissed after questioning their employer about not receiving minimum wage and working above 48 hours a week without consenting to opt out of the working time directive. The clients were working up to 80 hours a week for an offered salary of £150 a week. In practice, the workers did not even receive this money regularly with the employer only paying “pocket money” to cover their rent costs and small items. When the Scottish workers in the same establishment complained, they received the monies owed, but the CAB clients were told not to return to the business, suggesting discrimination.

The clients were not paid minimum wage, their health and safety was compromised by breaching the 48 hour working time directive, Scottish workers were favourably treated compared to the three clients and when the clients wished to claim their legal rights at work, they were dismissed. The client also thought that the employer had been banned from being a company director so was using another member of staff as a “puppet” director. This could lead to difficulties in the enforcement of any tribunal award.

Currently, these individual breaches would be dealt with by HMRC, the local authority or HSE, the EHRC and an Employment Tribunal, following engagement with ACAS. A single enforcement body would provide a simpler route to redress for the clients.

Crucially, these benefits can only be realized if the body is established with a view to provide additionality when compared to the current system, not as a cost-cutting measure focused on short-term efficiencies that risk jeopardising its effectiveness in the long-term.

4. What do you think would be the risks, if any, of a single enforcement body?

The risks of a single enforcement body are not insurmountable, but they are significant. The main risks relate to:

- centralisation
- loss of expertise
- relationship with other kinds of enforcement including immigration and benefits
- effective operation in a devolved context

Centralisation

If a single employment body resulted in an overly centralized workforce or enforcement approach, it would likely fail vulnerable workers frequently employed in remote rural areas of Scotland (in hospitality or agriculture, for example). The case below describes a worker who had been employed on a farm in a rural area of East Scotland.

An East of Scotland CAB reports of a client and their partner who worked as casual workers at a local farm for nine and five months respectively. They both appeared to be owed more than £1000 in holiday pay, and the employer does not provide proper documentation regarding hourly rate, deductions, entitlements or even a proper pay slip.

Another case from the same farm was later submitted.

An East of Scotland CAB reports of a client who worked from for seven years at the same farm. The client considers that for the entire period she was underpaid in respect of holiday pay being less than the statutory entitlement. Based on hourly rate, hours worked and holiday pay, the client is due £4757.44. However as a migrant worker, the client appeared unaware of the correct rates at the time of employment, with a year elapsing before seeking advice. This means the client has no recourse through the tribunal system.

A presence in multiple local economies through embedded employees or offices and local partnerships could address this risk by providing good understanding of local economies and appropriate action.

Loss of expertise

Significant expertise has been built up by individuals, teams and whole organisations on specific employment enforcement issues. If this expertise is not retained in a single enforcement body and adequately supported, it would undermine the effectiveness of the new body.

Relationship with other kinds of enforcement including immigration and benefits

A single enforcement body's primary focus should be upholding, protecting and enforcing the rights of workers. Other duties, such as those referred to under "closer working with other enforcement partners" in the consultation document may undermine this focus.

Following "hostile environment" policies and the current uncertainty around the UK's exit from the European Union, we know that many migrants are unclear on their rights to work and live in the UK. CAB case studies and the volume of immigration related enquiries overall show there is uncertainty and concern. Our EU Citizens Support scheme has handled queries from over 1,200 clients in the first two quarters of 2019-20 alone, and over 2018-19 as a whole CAB issued more than 6,200 pieces of advice related to immigration, asylum and nationality.

This uncertainty makes migrant groups extremely vulnerable to exploitation, particularly as immigration enforcement is used by rogue employers as a threat to deter workers from enforcing normal employment rights or whistleblowing on illegal or unsafe employment practices. In addition, our analysis of CAB case studies suggests that migrants may be particularly at risk from exploitative employers already, through a lack of local support networks, low awareness of rights and language barriers. Regardless of immigration status, exploited workers are victims who should be supported. CAS is concerned that immigration enforcement duties would make a single enforcement body less effective in upholding workers' rights, and contribute to the creation of a labour market where some vulnerable workers face even less protection and even greater exploitation. Immigration enforcement duties are therefore not compatible with a single enforcement body for employment rights.

CAS is also concerned that benefit fraud is the only type of fraud mentioned explicitly when it comes to closer working with other enforcement partners. Tax fraud for example (evasion, avoidance or organized crime), which comes under HMRC's wider enforcement duties, is estimated to be worth £12bn², whereas DWP's best estimate of benefit fraud over payments is £2.3bn³. Rogue employers should be the focus of a single enforcement body's compliance activities, rather than exploited workers.

A single enforcement body will fail in its ambition to protect the most vulnerable workers and to tackle the most unscrupulous employers unless it focuses on promoting the rights of workers and tackling abuses by employers. Protecting workers who are most at risk of exploitation is incompatible with enforcement roles focused on individuals. A single enforcement body should recognise that the most exploited workers in our economy may also have committed benefit fraud or immigration offences inadvertently. In order for individuals to be confident in a single

²https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/820979/Measuring_tax_gaps_2019_edition.pdf

³https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/801594/fraud-and-error-stats-release-2018-2019-estimates.pdf

enforcement body it needs to focus on the behavior of employers and remain independent from enforcement activity against individuals.

Effective operation in a devolved context

In Scotland, many at-risk sectors operate in particularly isolated communities, requiring an effective and significant presence here, including senior staff with decision making powers and local accountability. Scotland is a diverse and distinct local economy from the UK as a whole, and also has within it multiple diverse and distinct local economies and labour markets, which must be taken account of in an effective single enforcement body.

In addition, the Employment Tribunal system in Scotland operates within Scotland's distinct legal framework and enforcement of agriculture wages is devolved. It is concerning that this is not recognised explicitly in the consultation document, and there appears to be no consideration as to how these systems will interact with a UK-wide single enforcement body. Addressing this should be a priority in further development of proposals for a single enforcement body.

5. Do you think the current licensing scheme (for supply or use of labour) should be expanded to other sectors at risk of exploitation by gangmasters? Y/N, please explain your answer.

CAB case studies regularly feature exploitative practices in hospitality (a wide range of roles across hotels, restaurants, bars, pubs and cafes including cleaning and customer service jobs), but it is unclear if labour for these roles is supplied by gangmasters. If evidence emerges that such sectors are at risk of exploitation by gangmasters specifically, then CAS would support expansion of the current licensing scheme to these sectors.

6. Are there any at risk sectors where you think enforcement of existing regulations could be strengthened to drive up compliance in place of licensing? Y/N, if Y please provide examples.

Yes. Enforcement of regulations and employment rights across the board could be strengthened, as detailed in answer to Question 1.

As for particular sectors, the most common in CAB case studies relating to compliance breaches is the hospitality sector. To clarify, this can include hotels, hostels, restaurants, bars, pubs, cafes and other tourism-related businesses. Roles include cleaning, customer service, waiting tables, bar staff and kitchen work. Some example case studies are provided below, but many more are available.

An East of Scotland CAB report of a client who did not receive holiday pay entitlement. The client worked for a large hospitality group as the chef in an upmarket champagne bar and was owed £250 by the employer. The client approached CAB after numerous queries about the missing payment were ignored or responded to with holding replies. A formal grievance has also been completely ignored and as the money has been owed for a number of months

the client believes the employer is playing for time to prevent the client accessing an Employment Tribunal. Although a significant sum to the client, for a large hospitality group £250 is a relatively small figure and there appears to be no cash flow reasons for not paying the client their entitlement.

An East of Scotland CAB reports of a client who wished to resolve redundancy payment following their employer (a restaurant) going into liquidation. The client had less than 24 hours' notice and was not paid the last week's pay or tips. Since this, the client was contacted by the previous manager and re-employed by the same business in the same premises but under a new name. The client had made an application for monies owed but had heard nothing more. The client queried how this particular director and business was able to go into liquidation with assets of only £18,000 but then turn up in the same property with another business and re-employ staff who haven't yet been paid wages relating to the previous business.

An East of Scotland CAB reports of a client who had been working at a farm shop and cafe for five months before being dismissed verbally. The client had no written contract and was employed on a zero hour contract as a Commis Chef. Client does not want his job back but at the time of being dismissed he was owed 76 hours holiday pay which his employer is refusing to pay and he would also like to know why he was dismissed.

A North of Scotland CAB reports of a client who is the head chef in a large hotel. The client has had problems with working hours and payment of wages. The client has been working 16 hours or more with no time off and now has problems with his arms due to long hours using them. The situation is such that the client felt all he could do was resign. He has handed in his notice and wants advice on how to get money owed to him. The CAB has also seen other clients who have had problems with this employer.

Beyond hospitality, agriculture, food processing, retail, hairdressing, security and construction also feature regularly. Supposedly self-employed drivers and couriers also appear frequently in CAB case studies, with evidence usually suggesting that their self-employed status is a means to avoid regular employer responsibilities or access to employee rights.

7. Should a single enforcement body take on enforcement of statutory sick pay if this process is strengthened? Y/N, please explain your answer.

Yes. From the worker's perspective, a "one-stop shop" is usually easier to access and navigate. So long as the single enforcement body provides additionality to existing enforcement this should also allow for more proactive investigation and compliance activity.

8. Should a single enforcement body have a role in relation to discrimination and harassment in the workplace? Y/N, please explain your answer.

Yes. From the worker's perspective, a "one-stop shop" is usually easier to access and navigate. So

long as the single enforcement body provides additionality to existing enforcement this should also allow for more proactive investigation and compliance activity.

9. What role should a single enforcement body play in enforcement of employment tribunal awards?

At a minimum, a single enforcement body should take on BEIS' current "penalty" function. However, it should also consider whether payouts for successful Employment Tribunal claims could be made to individuals quickly through the National Insurance Fund in the first instance or in cases of non-compliance, to then be recovered from the employer by the body at a later date. A number of CAB cases make reference to "phoenix companies" so the body should also consider whether director disqualifications are appropriate for non-compliance, and if so ensure those powers are available. A single enforcement body should also consider how it interacts with administrators in the event of company administration or liquidation.

10. Do you believe a new body should have a role in any of the other areas? If yes, please explain your answer.

Yes. From the worker's perspective, a "one-stop shop" is usually easier to access and navigate. So long as the single enforcement body provides additionality to existing enforcement this should also allow for more proactive investigation and compliance activity. In practice, this means that even if other areas continue to be dealt with by specialist agencies (E.g. HSE), there should still be a single point of contact for workers and employers and robust handover processes for cases that have to be transferred between agencies.

11. What synergies, if any, are there between breaches in areas of the 'core remit' and the other areas referenced above?

From the perspective of our clients, issues with sick pay, tribunal award enforcement, holiday pay, National Minimum Wage and National Living Wage and parental pay all amount to not being paid what's owed.

Although gangmaster's licensing, labour exploitation, modern slavery, agency regulation, discrimination and harassment may not link directly to pay and entitlements, our case evidence suggests that employers willing to breach compliance in one area may be willing to do so in others. As such, a single enforcement body could structure compliance investigations prompted by reports in one area so as to assess other compliance areas. Although this may require more resources than a single issue investigation, it would be more efficient than multiple, distinct investigations.

12. Should enforcement focus on both compliance and deterrence? Y/N, please explain your answer.

Yes. While CAS would suggest that an issue escalated to a single enforcement body demonstrates failure to resolve it at multiple earlier stages (informally, through formal grievance procedures,

ACAS conciliation), it is possible that some employers may still be ill informed, rather than ill-willed at this stage. These employers should be given the opportunity to resolve breaches and become compliant in future if willing.

However, deterrence is vital to prevent rogue employers undermining good employers while they can “get away with it” and strong enforcement action is required to make this effective.

CAS is not responding to questions 13-16.

17. Is there enough guidance and support available for workers/employers? Y/N, how could it be improved?

No. Although Citizens Advice Bureaux and trade unions can and do provide support for workers, funding for specialist employment advice from the former has been slashed in recent years, and many of the most vulnerable workers are not trade union members. This means there is a lack of available support for individuals seeking employment advice, particularly for complex matters involving tribunal representation. Some CAB have employment specialist advisers, however there is very limited funding available for free legal advice. Rather than seeking responsibility for advice a single enforcement body could contribute and co-ordinate funding for specialist employment advice provision, which has seen a drop in recent years.

18. Should a new single enforcement body have a role in providing advice?

No. A single employment body can provide information, but should not provide advice to workers and employees. Advice is fundamental to rights enforcement, but an enforcement body providing advice could undermine its impartiality. Legal counsel, for example, should not come from the judge presiding over the matter in question, but from a trusted independent expert. It is inappropriate for a body to provide advice related to its enforcement activity. In addition, multiple providers can be confusing for those seeking advice.

19. Would having a single enforcement body make it easier to raise a complaint? Y/N, please explain your answer.

Yes. In addition to the benefits of a well-known “one-stop shop” for workers with personal complaints, a single enforcement body could also make it easier for whistleblowers and non-worker witnesses to raise complaints (e.g. trade unions, customers or clients of an employer).

20. Would a single enforcement body improve the ability to identify the full spectrum of non-compliance, from minor breaches to forced labour?

Yes. Oversight of all enforcement matters within a single body would support better intelligence gathering and proactive investigation when required, provided that the current level of expertise across different bodies is retained and supported and the body is adequately resourced. As discussed in response to question 3 the body must focus on tackling abuses by employers and

promoting the rights of workers. An enforcement role against individual workers would undermine the ability of the body to identify more serious cases of exploitation.

21. What sort of breaches should be considered 'lower harm'? Should these be dealt with through a compliance approach?

"Levels" of breaches should be considered holistically. The harm and severity of a breach should be considered not just in number of offences, monetary value or workers affected, but in terms of impact on the individuals, and the knock-on effects of illegally low wages and other malpractice on living standards and health. This can include greater need for and use of public services and/or resources. The case below shows a client left destitute due to late payment of wages.

An East of Scotland CAB reports of a client working in hospitality on a zero hours contract whose wages were not paid on time, leaving the client destitute with no money to pay for food or bills. However, the client was fearful of protesting in case it resulted in a reduction of hours, or even a contrived dismissal. The client was given a food bank voucher and supported to make an application for a crisis grant from the Scottish Welfare Fund in order to eat and pay energy bills and rent.

While the sum in question, particularly for those on lower salaries, may not appear significant, the detriment for the individual affected can be devastating.

Action taken by a single enforcement body in response to breaches, including publicising them, should also be informed by the willingness and timeliness of the employer in question to comply and provide redress to workers for past breaches. Publicising breaches in a way that raises awareness amongst workers and employers of rights and responsibilities can be an effective deterrent.

22. Which breaches should be publicised? *None, only prosecutions, more serious breaches above a specified threshold, all.*

Breaches should be publicized wherever possible, but should consider willingness of the employer to address the breach in how the breach is framed. For example, an instance where an employer was unknowingly in breach and quickly rectified the issue may be publicised as an example of good practice and guidance in recognising and addressing breaches. Where breaches result in serious enforcement action, including prosecutions, then publicity should focus on these consequences as a strong deterrent to others.

It would also be prudent for a single enforcement body to consider the way in which it publicizes breaches. There is likely to be significant differences in the level of attention and publicity between a company named on a website's register, and one named in a national media release. Local media may be appropriate for a small business, operating in one area, for example, while a major firm with a national footprint who seriously breaches employment law resulting in prosecution perhaps merits national publicising. In all cases, publicising breaches should help promote the work and

availability of the enforcement body to workers and employers.

23. Do the enforcement powers and sanctions currently available to the existing enforcement bodies provide the right range of tools to tackle the full spectrum of labour market non-compliance? Y/N, please explain your answer.

No. Enforcement of tribunal awards is weak, and the lack of powers over director disqualification enables rogue phoenix companies with exploitative employment practices to emerge again and again.

24. Should civil penalties be introduced for the breaches under the gangmasters licensing and employment agency standards regimes that result in wage arrears? Y/N please explain your answer.

Yes. A standardised approach is easier for both workers and employers to understand, and would bring parity to enforcement of wage arrears across sectors.

25. If Y, do you agree with the proposed levels set out in the consultation? Y/N, if no, what level should these be set at?

Yes. A standardised approach is easier for both workers and employers to understand and would bring parity of enforcement of wage arrears across sectors.

CAS is not responding to questions 26 – 35.

^A *Citizens Advice Scotland (CAS), our 59 member Citizen Advice Bureaux (CAB) and the Extra Help Unit (EHU), form Scotland's largest independent advice network. Advice provided by our service is free, independent, confidential, impartial and available to everyone.*

In 2018-19 the Citizens Advice Service network (CAB & EHU) helped over 272,500 clients in Scotland and dealt with almost 744,000 advice issues within the UK. With support from the network clients gained over £134 million and our self-help website Advice in Scotland received approximately 3.7 million page views.