

Quarter Limited Tipping Policy



Troncmasters By IRIS

Tipping Policy

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Objective of This Document

This document lays out the Tipping Policy for Quarter Limited, as required by the Employment (Allocation of Tips) Act 2023.¹

Quarter Limited (referred to here within as The Company) operate a Tronc scheme for the distribution of tips and service charges (referred to here within as qualifying tips) paid by customers.

The tronc funds do not include cash tips and the troncmaster has no responsibility in respect of cash tips.

It is the responsibility of the individual employee to declare any cash tips they receive to HM Revenue & Customs ("HMRC") and to pay any corresponding tax liability that arises.

A tronc is a method of collecting and allocating discretionary service charges and card gratuities within the hospitality industry which enables the payment of such monies to employees exempt from National Insurance Contributions.

The tronc funds will be allocated to eligible members of the tronc each tronc period by the troncmaster in accordance with these rules. All employees who qualify to be a member of the tronc scheme receive an agreement with the following rules of operation via email.

Rules Regarding the Operation of Quarter Ltd Tronc

1. The Company will collect service charges and report those amounts to the Troncmaster. Troncmasters distributes to staff, proceeds of qualifying tips paid by customers at The Company premises. Funds will be collected per site, with each site sharing a % split to Head Office Employees, then paid to members based on their number of hours worked, multiplied by their job role points value as a percentage of the total number of hours x points worked by all employees, at a particular site and includes hours worked at Festivals. The Head Office employees' %, Eligible job roles and points values are listed in **Appendix 1**. The points system has gained consensus among key stakeholders, including Troncmasters, employee representatives, and business representatives. This represents the contribution made by all employees to the customer experience within The Company.
2. The Company will advise Troncmasters on a per pay period basis of the amount of qualifying tips available for distribution by the Troncmaster in arrears.

¹ [Employment Allocation of Tips Act 2023](#)

3. All Workers (including casual and agency team) have been considered to participate in the Tronc. All job roles listed in Appendix 1 will be eligible to participate in distributions from the Tronc. If a job role within the business is not listed as qualifying for participation, this means that the role has been deemed outside the customer experience that has generated the qualifying tip. Members are enrolled automatically (except for trial shifts). If an employee does not wish to participate in the scheme, they must notify the Troncmaster via email on support@troncmasters.co.uk. The amount of any distributions will be at the sole discretion of the Troncmaster. The Troncmaster may take advice from managers, supervisors and other senior personnel either within the existing tronc committees or outside of the committees, when deciding the level of any distribution.
4. From time to time the Troncmaster may review and amend the award of Tronc payments made to members, or allocate ad-hoc amounts in relation to corrections from a previous month. Where a permanent change to an award is made by the Troncmaster, the member will be advised in writing of the change and the reason for such change.
5. The Troncmaster reserves the right to withhold any tronc awards if a member of the Tronc is dismissed from employment with The Company, or is suspended without pay, or fails to work the required notice period in full.
6. Distributions will continue during paid annual leave. No distributions will be made to members during periods sickness, unpaid leave, suspension without pay, maternity leave or paternity leave, or any other absence.
7. The Troncmaster will advise The Company of the gross amount of service charges allocated to each member.
8. No fees or any other deductions (other than statutory deductions required by law), will be deducted from the funds available for distribution to members.
9. Members will receive their share of service charges by bank transfer together with their salary from The Company and this will be shown as a separate item on the payslip as Tronc. These payments of service charges will be net of Income Tax but will not be subject to National Insurance Contributions. Tronc payments are non-pensionable.
10. Tronc members may raise any questions regarding the general operation of the scheme, or their own personal award, with the Troncmaster by email to support@troncmasters.co.uk
11. Changes to these rules made by the Troncmaster will be notified to all members.
12. It is assumed that all members agree to the terms and conditions set out in this agreement unless they notify Troncmasters otherwise. You do not need to contact Troncmasters if you wish to remain in the Tronc scheme.

Appendix 1 – Racks Bar & Kitchen

The points have been allocated to the job roles based on the following:

- Responsibility
- Type of role (FOH/BOH)
- Client intention
- Overall remuneration package

Points range from 1 to 6.

Your site's split to Head Office is 10% and represents the contribution Head Office makes to the overall customer experience within Racks Bar & Kitchen.

The following job roles within qualify for tronc membership:

Role
Senior Manager
Dept Mgr, Head Chef
Asst Mgr, Sous
Supervisor, CDP
FOH, Kitchen