

Off-Payroll Worker Policy and Procedure



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Introduction and scope

This procedure covers the engagement of Off Payroll Workers within Chelmsford City Council (CCC). This procedure should not be used to recruit new staff (please see the Safer Recruitment Procedure).

There is occasionally a need for a flexible workforce to meet skill shortages, genuine short-term cover, deliver on projects, to meet seasonal or fluctuating demand and to maintain continuity during planned absences.

As a public authority where we plan to offer a temporary job / work to someone who works through their own intermediary (often their own company, but this could also be a partnership or another person), it is the Council's responsibility to decide whether the off-payroll working rules apply if the appropriate conditions have been met.

Off-payroll working is often known as IR35 or Intermediaries Legislation. HMRC have an online tool to help determine whether an individual is 'in scope' or 'out of scope'.

The off-payroll working rules are in place to ensure that, where an individual would otherwise have been an employee if they were providing their services directly, they should therefore pay broadly the same tax and National Insurance contributions (NICs) as an employee. Where the worker is considered 'In Scope' they should agree terms and conditions with an Umbrella company for deductions from pay to be made or be signed through an agency that is able to make these deductions.

The Council must inform the body that pays the worker that, if in the Council's view the off-payroll working rules should apply; this must be done before the contract or the work starts (whichever is later).

The Council will need to undertake a reassessment under the IR35 regulations should the terms of the engagement with the worker change during the engagement period.

The provisions of this procedure do not apply to the following:

- those employed under managed-service contracts (e.g. the Council contracting with a leisure company for the provision of leisure and sports facilities); and
- staff directly employed by the Council who were initially introduced by an agency.

The Council will use agency workers only to provide additional resources and allow for flexibility on a short-term basis from time to time. It is recognised that there may be occasions when it is more expedient or cost effective to use agency workers for short-term assignments and where it is not practical to undertake a recruitment exercise.

It is illegal for agency workers to be used to cover employees on strike.

Legislation

The Agency Workers Regulations 2010 gives agency workers' rights from the first day of an assignment as well as equal treatment rights after 12 weeks service. All agency workers will be given the same access to the Council's collective facilities and amenities as a comparable worker who is recruited directly, such as:

- Any on site kitchen/canteen facilities and food and drink facilities
- Toilets/shower facilities / Staff rest rooms / Breastfeeding facilities
- Car parking
- Internal job vacancies and the opportunity to apply
- Basic Pay
- Paid time off for antenatal appointments
- Working hours
- Rest periods

The right to equal pay does not include:

- Occupational sick pay
- Occupational pensions
- Maternity, paternity or adoption pay (not affecting statutory rights)
- Redundancy pay (statutory or contractual)
- Benefits in kind OR benefits requiring an eligibility period
- The right to participate in salary-sacrifice schemes such as childcare vouchers

Breaks between assignments

Any break between assignments of six weeks or less shall not break 'continuity' for qualification purposes. This means that if a worker returns to a role with the Council within six weeks of their previous assignment, the previous assignment will count towards the qualification. The Regulations make further specific provision for preserving continuity

between assignments for breaks extending beyond six weeks including sickness or jury service for example.

12 weeks in the 'same role'

Continued employment for 12 weeks does not necessarily mean 12 consecutive weeks. It is important to note that certain situations 'pause' the qualifying period (see Appendix A).

Continuity will only be broken after a 6-week gap or commencement of a new **substantially** different role, part of a week counts towards the qualifying period, the qualifying period can be completed through supply of the same person by several different agencies (see Appendix A for a summarised list).

After a 12-week qualifying period

An agency worker will be entitled to the same basic conditions of employment as if they had been directly employed by the hirer on day one of the assignment, specifically;

- Pay – CCC has a pay structure that requires all new starters to start at the lowest point of a grade. An agency worker after 12 weeks of continued employment should start at this bottom point. As CCC employees progress up to the top of their grade after each year of employment so would an agency worker if they were continued their engagement with the Council.
- Working time rights – for example, including any annual leave above what is required by law

*Additional information in Appendix A

Intermediaries Legislation (IR35)

The payroll intermediaries' legislation (commonly known as IR35) affects any off-payroll working arrangements including agency workers, personal services companies, self-employed and Consultants. The off-payroll working rules are in place to make sure that, where an individual would have been an employee if they were providing their services directly, they pay broadly the same tax and National Insurance contributions as an employee.

The current legislation means that the Council is responsible for deciding if off-payroll working rules apply to an engagement. To determine if the payroll worker falls 'in' or 'out' of scope of IR35, the HMRC employment status test tool must be carried out in all cases and a copy saved and sent to HR for file. <https://www.tax.service.gov.uk/check-employment-status-for-tax/setup>. This assessment should also be given to the worker with the right of appeal.

Where the Council considers that the off-payroll worker falls 'in scope' of IR35, it becomes the responsibility of the Council to ensure that tax, employers' contribution and apprenticeship levy where appropriate is deducted.

'In Scope' of IR35

- **Agency Worker:** An email will be sent by human resources to the Agency for confirmation that deductions are being made at source (see Appendix 4), as well as the reasons behind that determination.
- **Consultant:** The Council cannot directly engage an off-payroll worker when they fall in scope of IR35. To engage with someone in this category, they must themselves engage with an Umbrella Company so that the Council can pay the Umbrella Company who in turn will make the necessary deductions before they make payment to the individual.

Human resources will contact the Consultant to ensure they have engaged with an Umbrella Company and contact details will be sought to confirm deductions will be made.

By using these methods of engagement will mean that the off-payroll working rules will not apply where the agency or similar third party that supplies the worker:

- directly employs them and deducts Income Tax and NIC
- uses an umbrella company to employ the worker which deducts Income Tax and NIC

It is the onus of the Umbrella Company to provide the Council with a Contract for Services including evidence of Public Liability insurance (£2m) and Professional Indemnity Insurance (£1m).

Out of Scope' of IR35

Where an individual is self-employed but falls 'out of scope' of IR35, the Council can engage directly with the individual. It is the onus of the Consultant to provide the Council with a Contract for Services including evidence of Public Liability insurance (£2m) and Professional Indemnity Insurance (£1m) and confirmation that the self employed worker is registered to pay tax under self assessment

HMRC can impose a financial penalty to the Council should the employment status test tool not be completed and / or deductions at source are not made. The penalty would incur both employer and employee costs.

If the Council engages directly with an individual, it should be noted that they would be considered as working as a Council supplier and will need to be set up on the Council's 'OneCouncil' system. Any terms and conditions supplied by the supplier should be checked by the procurement / legal team. Please contact Procurement for any additional advice.

Engaging an off-payroll worker

What is the work?

Firstly, the manager needs to consider the work or job that needs to be done, this will help in the determination of the 'status' when using the HMRC online tool.

Which engagement route?

CCC preferred route is to engage through the Council's Master Vend agreements;

- Adecco, can cover any work.
- Hays, is managed onsite by Hays (often used by Operational Services to cover crews etc.)

If a worker cannot be sourced via the above routes, then it might be necessary to contact a specialist agency. HR and Procurement should be contacted if this is the case. (Procurement will want to know the volume of potential spend to ascertain if quotes are required).

Managers should also consider if the work is to be done by a specific individual or via an organisation / company who will decide on whom of their staff will undertake any work. Thought should also be given to if the work should be done via appropriate targets and deadlines as opposed. These questions and others will likely come out of going through the HMRC online tool and it is recommended this is done at an early stage in the process.

Eg. Scenario 1:

Planning have a large volume of work coming up for a Planning Consultation. The work could be completed by the team but there is far too much work for them to do within the tight deadlines given. In this instance Planning would utilise a Temp Agency to recruit (on a temporary basis) another Support Officer. Adecco is the preferred route of engagement so this would be the engagement route.

Eg. Scenario 2:

Legal require a Senior Manager to undertake some case work. They have attempted to source someone via the Adecco route but have struggled to source a suitable candidate. They have therefore gone to a specialist agency as the engagement route.

Eg. Scenario 3:

The Chief Exec requires an investigation into a new option for consulting with the public. The goals and objectives of the work is clearly outlined along with the need for a report that should be presented to Management Team upon completion. The person, company or organisation doing this work will have complete control about how they achieve the goals and objectives, and if the work is not completed to the original scope given then any additional work required will likely need to be done at their own expense. In this scenario it is unlikely that they are

backfilling an existing role and the type of contract required would not normally be achieved through a Temp agency such as Adecco or Hays. Procurement advice should be sought at the earliest point in terms of engagement of any work of this type, as for example, depending on the level of spend there may be a requirement to go out to competition to find the most appropriate person / organisation to undertake the work.

Engaging via Adecco:

An O365 form exists for making bookings / enquiries with Adecco, this can be found on the intranet under HR Forms.

Once the form is submitted for approval an email will be sent to the director for authorisation and an email sent to HR for note.

Once the director has approved an email is auto generated to send details to the CCC Adecco account management team. This will then be reviewed, and a member of Adecco will be in contact with the recruiting manager.

As this process is managed by Adecco, they will ensure that relevant checks are carried out as well as notify the recruiting manager of any applicable review of specific terms agreed (e.g., 12 week equal pay comparator). If the comparator grade changes then it is the responsibility of the recruiting manager to notify Adecco.

The Manager must arrange all appropriate ICT access / temporary access badges with the relevant areas once agreed.

On the first day, Managers are expected to carry out a local induction (including any health and safety requirements) and to ensure that the worker has read and understood the Agency Worker code of conduct. This should be signed by the worker and returned to HR.

Where Managers have not previously met the agency member of staff, they should verify the identity of candidates supplied by the engaged agency on day one of the appointment to satisfy themselves that the correct candidate has arrived.

Agency workers are entitled to use the Council's subsidised parking. They should complete the subsidised parking form on the intranet which will be passed to Parking Services who will contact the agency worker to set up a standing order or to arrange payment by card.

If the placement is finished earlier than expected / or extended, then the agency and worker will require as much notice as possible. HR will also require notice that the engagement is ending or being extended.

Managers using the Adecco route will have electronic timesheets to authorise. These are then billed with all other contracts weekly and this is handled by the Procurement team. It is the responsibility of the recruiting manager to only authorise timesheets for hours worked.

Engaging via Hays:

Hays will often be handling the urgent requirements in Operational Services for Drivers and Loaders. No approval route is required for these roles. If using Hays for other operational roles (Parks etc.) then the route below should be followed.

Engaging via Other Agencies / Organisations or Individuals:

If a recruiting manager has already gone through the Adecco route and Adecco have been unable to source a suitable candidate, then the existing approval can be used – albeit the Agency Confirmation forms outlined below will still need to be completed.

If no authorisation has previously been granted, then complete the Off Payroll Authority form as indicated in Appendix B.

Once authorised the manager can approach the Agency / Organisation or individual for the Terms of Business. This should outline the rates, transfer fees and other notable items that maybe required. The Manager should ensure that they have spoken to HR or Procurement as appropriate before approaching for Terms of Business.

If the agency is sourcing the candidate, please consider the safeguarding aspects (as appropriate). See safeguarding section.

Once a satisfactory candidate has been identified via the Agency / Organisation or Individual the manager will need to check that:

- all appropriate checks such as eligibility to work, references, DBS according to role and qualifications etc. are undertaken. (If the person is self-employed then this may require the manager to obtain references) and that Safeguarding has been considered. Appendix C Agency Checks – In scope or Appendix D Agency Checks – Out of Scope should be used.
- the supplier is set up on the finance system to allow payment.
- they have written to the individual and the Agency / Organisation with the status determination (from the online HMRC check) giving the right to appeal the outcome.

The Manager must arrange all appropriate ICT access / temporary access badges with the relevant areas if required.

On the first day, Managers are expected to carry out an appropriate local induction (including any health and safety requirements) and to ensure that the worker has read and understood the engagement as well as ensuring the Code of Conduct (Agency Workers) is reviewed and should be signed by the worker and returned to HR.

Where Managers have not previously met the agency member of staff, they should verify the identity of candidates supplied by the engaged agency on day one of the appointment to satisfy themselves that the correct candidate has arrived.

Temporary workers are entitled to some of the same terms as staff as outlined in section on legislation.

If the placement is finished earlier than expected / or extended then the agency or worker will require as much notice as possible. HR will also require notice that the engagement is ending or being extended.

At the end of all placements Managers should ensure that all ICT access is removed, and that any non-required files are deleted. The workers access card, temp ID card, car parking pass (if applicable) and any personal protective equipment / uniform should also be retrieved and returned to Facilities Management.

For managers using the Other Agency route it is advised to keep a log or a copy of timesheets to ensure that they are aware of the hours that workers have completed or are undertaking. This will help to verify any hours claimed are for hours they have worked when raising purchase orders and paying invoices. It is the responsibility of the service to ensure all invoices are correct.

Status Determination

As explained in the above sections, the status determination is required via the HMRC online tool. Usually this is done at the beginning, but also redone when a better idea of the engagement route has been confirmed. This Status is Confirmed to the Agency / Organisation and / or Individual. Note: This will also need to be done again if the type of work changes during the engagement.

If the worker disagrees with the Council's determination, they will need to write to the placement manager at the Council stating their reasons why. This should include details of:

- The employment status determination they disagree with
- Their reasons for disagreeing

The Council will keep copies of any records about disagreements.

The council will then have 45 days from the date of receiving the worker's disagreement to respond. During that time the council should continue to apply the rules in line with the original determination.

The appeal will be heard by a Service Manager or higher (where appropriate).

If the employment status determination has not changed, the council will inform the worker.

If the employment status determination has changed, the council will inform the worker and the fee-payer.

Safeguarding

Safeguarding for roles working with vulnerable groups

- For roles which require a DBS check, the hiring manager should ensure that the agency has followed a safer recruitment process. This should include:
 - Safeguarding statement in adverts by the agency
 - Job details to outline safeguarding responsibilities and criteria
 - Application form completed rather than CV alone
 - Face to face interview has been conducted
 - Pre-employment checks in accordance with Safer Recruitment process

Upon starting and during the placement managers should:

- Undertake inductions to include safeguarding
- Monitor conduct, behaviour and attitudes with vulnerable groups, keeping records of concerns
- Liaise with the agency regarding duty to refer where there are concerns about conduct, practice or behaviour with vulnerable groups.

Recruitment of a worker

Managers need to ensure that they have appropriate authorisation to recruit before they can consider appointing a worker into a fixed term or permanent position. (Please see the Safer Recruitment Procedure for further details).

An agency worker has the right to view internal vacancies from day one of their placement and can be considered alongside other internal candidates. Manager should ensure the agency worker can access internal vacancies and where the worker does not have access to the intranet vacancies should be printed and placed on the notice boards or circulated. The HR Support Team should be contacted for any access issues.

Any proposal to appoint a worker into a permanent vacancy should be discussed with the Senior HR Business Partner in the first instance. For workers that have come via a Temp Agency or similar, it is likely there will be an introduction fee or charge, which is variable and is dependent on the contract or Terms of Business that the Council has with the specific agency. If the role an agency worker is undertaking is changing to a permanent position, the role should be advertised internally within the Council to enable agency workers and any other Council employee to apply for the position.

Procurement

Procurement and Human Resources are jointly responsible for arranging and managing the Master Vendor agreements and where possible any changes will be communicated across the organisation, along with updating this policy if required.

Procurement should be consulted whenever a Manager is looking to go outside of the existing agreements in place – this is to ensure that:

- they have an idea of level of spend
- the Council gets value for money
- correct terms and conditions are put in place
- any commissioning of consultants is carried out in a fair, transparent and compliant way

On occasions it may be necessary for a manager to obtain multiple quotes for the work that they are needing to have done. Procurement will be able to advise on this.

Version Number	Changes Made	Changes Authorised by:	Date of Changes
Version 6	Rewritten to make clearer	HR	Dec 2021
Version 5	Update to include Framework for Adecco	HR	Sept 2019
Version 4.1	Forms updated	HR	December 2018
Version 4	Agency workers, consultants and interims	HR	February 2018
Version 3	Two ticks replaced with Disability Confident	HR	Oct 16
Version 2	Updated in line with Audit recommendations	Audit	Apr 16
Version 1.0	New Procedure	HR	03/11/2011

Appendix A – Agency workers 12-week Qualifying Period

The following table summarises the different events that can pause or reset the qualifying period for Agency workers

<i>Event</i>	<i>Effect on qualifying period</i>
<i>Where the break is less than 6 weeks</i>	<i>Pauses</i>
<i>Where there is a break of 6 weeks or more</i>	<i>Resets</i>
<i>Where the Agency Worker starts a new and substantively different assignment</i>	<i>Resets</i>
<i>Sickness absence</i>	<i>Pauses for up to 28 weeks</i>
<i>Annual leave</i>	<i>Pauses</i>
<i>Workplace shut downs (e.g. factory closure, school holidays)</i>	<i>Pauses</i>
<i>Jury service</i>	<i>Pauses for up to 28 weeks</i>
<i>Industrial action</i>	<i>Pauses</i>
<i>*Pregnancy and maternity related absence</i>	<i>Continues (During pregnancy and up to 26 weeks after child birth)</i>
<i>*Maternity, paternity or adoption leave</i>	<i>Continues</i>

In each of these cases the clock will continue to tick for the originally intended duration of the assignment, or the likely duration of the assignment (whichever is longer).

Appendix B – Use of Off Payroll Worker – Authority Form

Use of Off Payroll Worker – Authority Form

This form should be completed by the employing service and appropriate authorisation sought and returned to HR BEFORE engaging with an Agency, organisation or Individual.

(PLEASE USE ONLINE FORM FOR ENGAGEMENTS VIA ADECCO)

Directorate:	Service/Section:
If backfilling / replacing an existing role...	
Job Title:	
Grade / Rate:	
Estimated length of Placement (in weeks) and / or Finish Date:	
Hours to work / Pattern of work (if appropriate):	
Work to be undertaken (If it is not backfilling or replacing an existing role then please clearly state the goals / objectives of the work that needs to be completed):	
In considering the work to be undertaken, is the role eligible for a DBS check? (please seek advice from HR)	
Experience required for the post:	
Qualifications required for the post:	

Other Special Requirements for the Post (consider access to sensitive, personal and confidential data, IT systems, cash etc.):

Please indicate if there are specific agencies / companies / organisations that you will be approaching or advise use of other recruitment channels:

Hiring Manager to confirm if checked (a) Requirements with HR/Procurement (b) budget with Accountancy:

Hiring Manager Name and Signature.....

Date.....

The Hiring manager should ensure that the role details form are forwarded to the HR Business Partner alongside the IR35 Status results. Once worker has been identified, please ensure that Off Payroll Check form In Cope / Out Of Scope (as appropriate) and Terms of Business is sent to HR.

Director of Service

I agree the procurement of a worker to undertake the role/tasks as listed above

Director signature.....

Date.....

(If done Electronically this should be identifiable in the email trail that is received in HR)

Appendix C – Off Payroll Worker (In Scope) check form

Off Payroll Worker (In Scope) – Check Form

(THIS FORM REQUIRED FOR ALL ENGAGEMENTS **NOT** VIA ADECCO)

Agency Name (as appropriate):	Worker Name:	Job Role:	
Job Description Seen:		Person Specification Seen:	
Potential Length of Placement (in weeks) and / or Finish Date:			
Experience required for the post: Qualifications required for the post: Other Special Requirements for the Post (consider access to sensitive, personal and confidential data, IT systems, cash etc.):			
Following checks have been undertaken and complete satisfactorily to enable commencement of work:			
Check	Yes	No	Not applicable
Eligibility to work in the UK			
Identity			
Work history and background check*			
Qualification and education			

Skills and experience			
Driving			
DBS**			

*reference history should be in accordance with Safer Recruitment policy for roles which require a DBS check

**if yes please advise level of check to be undertaken.

Other checks as required please specify:

Please confirm that the IR35 Status outcome letter has been received and a copy passed to the candidate:

Hourly/daily Rate of Pay to the Worker:

Hourly/daily Rate of Pay Charged to the Council:

Confirm Tax and NI being paid by Agency / company or organisation: Yes / No

I confirm that the necessary checks have been undertaken to enable the engagement of our worker to commence working for Chelmsford City Council in the role detailed below:

Agency/company or organisation

Signature:

Date:

PRINT NAME:

Note: A copy of the agreed terms and conditions and other relevant documentation should be attached.

Appendix D – Off Payroll Worker (Out of Scope) check form

Off Payroll Worker (Out of Scope) – Check Form

(THIS FORM REQUIRED FOR ALL ENGAGEMENTS **NOT** VIA ADECCO)

Agency Name (as appropriate)	Worker/ Consultant Name:	Job Role:	
Duties / Work briefing given:			
Potential Length of Placement (in weeks) and / or Finish Date:			
Experience required for work: Qualifications required for work: Other Special Requirements for the work (consider access to sensitive, personal and confidential data, IT systems, cash etc.):			
Following checks have been undertaken and complete satisfactorily to enable commencement of work:			
Check	Yes	No	Not applicable
Eligibility to work in the UK			
Identity			
Work history and background check*			
Qualification and education			

Skills and experience			
Driving			
DBS**			

* reference history should be in accordance with Safer Recruitment policy for roles which require a DBS check

**if yes please advise level of check to be undertaken.

Other checks as required please specify:

Please confirm that the IR35 Status outcome letter has been received and a copy passed to the candidate:

Charge for Worker / Consultant:

I confirm that the necessary checks have been undertaken to enable the engagement of our worker to commence working for Chelmsford City Council:

Agency /Company or Organisation

Signature:

Date:

PRINT NAME:

Note: A copy of the agreed terms and conditions and other relevant documentation should be attached.

Appendix E – IR35 Status Determination outcome templates

Template 1 – Establishing how the Worker provides their services.

To be sent to umbrella company to establish how the worker provides their services (if not already known). This is to enable the manager to complete the HMRC employment status test tool.

We are currently considering engaging with you for [name] to undertake work tasks at Chelmsford City Council. We need to undertake the assessment to consider if the worker is in or out of scope of IR35. To enable us to complete the HMRC employment status test tool, please confirm to me if the worker provides their services to the end client as a Limited Company, as a Partnership, through another individual (not an agency) or as a Sole Trader.

I will be back in touch with you once I have considered their status.

Template 2 – Completion of determination status (In Scope).

To be sent once the HMRC employment status test tool has been completed (if within scope of IR35) and should include the 'Check template' on Appendix C and a copy of the Status tool results.

I can confirm that we consider [name] falls within scope of IR35. Please find attached Off Payroll Worker Check Form that we ask that you complete and return to us.

Template 3 – Individual Completion of determination status (In Scope)

Status determination for the Off Payroll Worker IR35 purposes.

For the purposes of [your ongoing role as [details of individual's role] / the project you are working on for us from [date] until [date]], we made the following determination of your status on [date].

We have assessed that, for tax purposes, your engagement with us falls "inside IR35", We have engaged with you via an umbrella company and will therefore make payments to them and they will be responsible for deducting tax and national insurance contributions and paying these deductions to the HMRC

We reached this determination using HM Revenue & Customs' (HMRC's) online CEST tool at www.gov.uk/guidance/check-employment-status-for-tax. In particular, please note the following results from this determination:

[Set out here any particular outcomes that you would like to highlight or that would help to explain the results to the individual.]

A copy of the report that we generated via the CEST tool is attached for your records. HMRC has said that it "will stand by this result as long as it reflects the actual or expected working practices".

If you disagree with this status determination, you can appeal against our status determination at any time, as long as we receive the representations for your appeal before the final payment is made in relation to your engagement. Your written appeal should set out clearly the reasons why you disagree with our determination, which could include why you believe that:

- our original conclusion is incorrect for the whole period of your engagement; or
- the contractual terms and/or working practices have changed over time.

If you wish to appeal, please do so in writing to [SERVICE MANAGER / DIRECTOR].

We will consider your appeal and contact you if we have any queries, or need clarification, about your representations. We will respond within 45 days of receipt of your appeal.

If you have any queries or concerns, please do not hesitate to contact [me/name of individual/the HR department].

Template 4 – Individual Completion of determination status (out of Scope)

Status determination for the Off Payroll Worker IR35 purposes.

For the purposes of [your ongoing role as [details of individual's role] / the project you are working on for us from [date] until [date]], we made the following determination of your status on [date].

We have assessed that, for tax purposes, your engagement with us falls "outside IR35". In other words, we have decided that you are an independent, self-employed contractor and we will pay your fees in full, without deducting tax and national insurance contributions (NICs) from payments made to you. If you are a sole trader I would ask you to confirm that you are registered for the self assessment of tax.

We reached this determination using HM Revenue & Customs' (HMRC's) online CEST tool at www.gov.uk/guidance/check-employment-status-for-tax. In particular, please note the following results from this determination:

[Set out here any particular outcomes that you would like to highlight or that would help to explain the results to the individual.]

A copy of the report that we generated via the CEST tool is attached for your records. HMRC has said that it "will stand by this result as long as it reflects the actual or expected working practices".

If you disagree with this status determination, you can appeal against our status determination at any time, as long as we receive the representations for your appeal before the final payment is made in relation to your engagement. Your written appeal should set out clearly the reasons why you disagree with our determination, which could include why you believe that:

- our original conclusion is incorrect for the whole period of your engagement; or
- the contractual terms and/or working practices have changed over time.

If you wish to appeal, please do so in writing to [SERVICE MANAGER / DIRECTOR].

We will consider your appeal and contact you if we have any queries, or need clarification, about your representations. We will respond within 45 days of receipt of your appeal.

If you have any queries or concerns, please do not hesitate to contact [me/name of individual/the HR department].

