



Verification of incorporated candidates checks

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One Call 24 understands its obligations to ensure that at all times, necessary and regular checks are completed on candidates in relation to their pay type.

The initial step is so seek clarification as part of the recruitment process as to how a candidate wishes to be paid by One Call 24. This information is requested within the Application Form – with further supporting documentation required. Candidates can have the option to be paid:

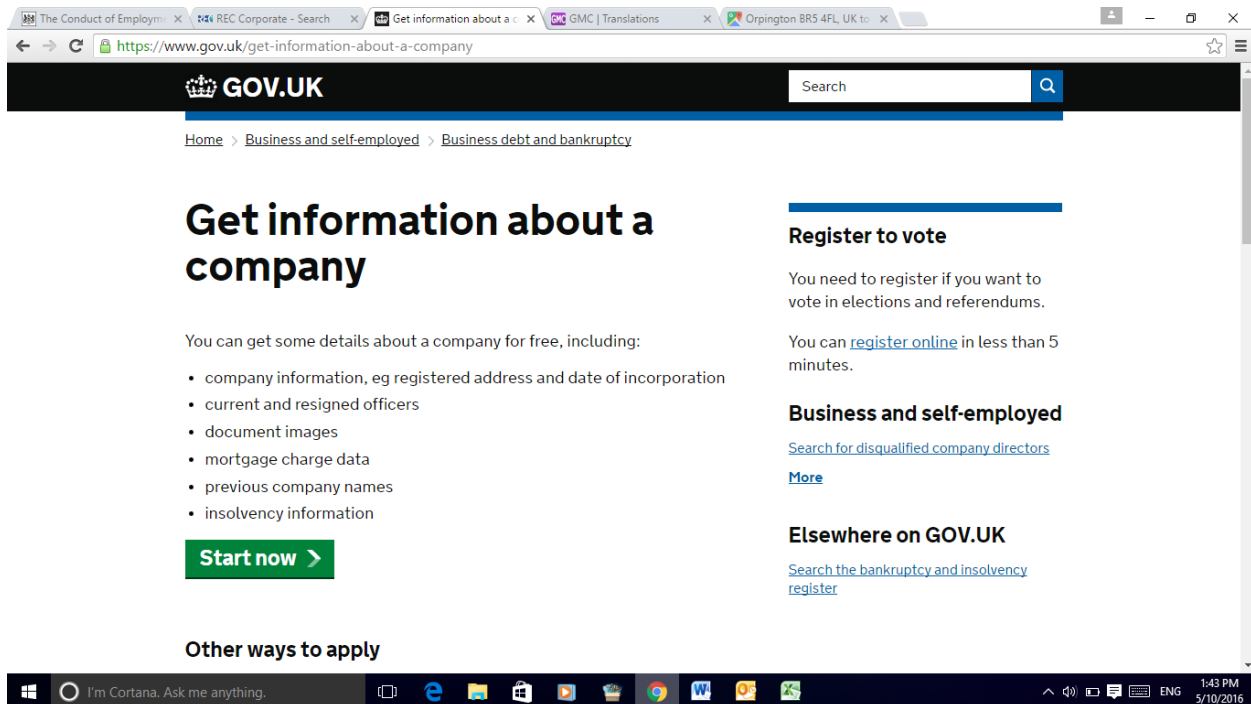
- PAYE
- UMBRELLA
- PERSONAL LIMITED COMPANY
- CONTRACTOR

Once confirmation is obtained on the above, candidates will be required to complete the relevant the contract. The terms set within these contracts will at all times be in line with the legislation set within the Employment Agencies Act – ensuring that all candidates are fully aware of their (and One Call 24') obligations and responsibilities. These contracts are to be signed and dated by the candidate prior to their deployment into the provision of the service to confirmation their compliance towards the terms and conditions detailed. Evidence will be held on file at all times.

Where a candidate wants to be paid via an Umbrella Company – One Call 24 will ensure that the Umbrella Company specified fully explains to the candidate their duties in relation to the latest IR35 legislation. All aspects of this legislation are dealt with between the Umbrella Company and the candidate.

Where a candidate indicates that they wish to be paid through their own Personnel Limited company, One Call 24 will initially obtain (in line with their recruitment process), the following documentation;

- Certificate of Incorporation
- Evidence of Business Bank Account
- Insurance Documents (where relevant)
- Checks completed via Companies House
(<https://www.gov.uk/government/organisations/companies-house>)
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The above information will be made readily available for auditors in line with the framework requirements to confirm that the necessary checks have been completed.

To ensure that the individual is complying with IR35 legislation and therefore paying tax and national insurance and in accordance with current Treasury requirements, One Call 24 will need to:

- Seek assurance from the contractor that they have considered IR35 and
- Complete the specific Business Entity Tests prescribed by HMRC to determine the risk rating of the consultant and their limited company.

The IR35 legislation was intended to combat tax avoidance. It affects all contractors who do not meet HMRC's definition of 'self-employment' and applies to anyone working via an intermediary such as a company or partnership. Over time, since the introduction of the legislation, tests have been developed from the results of legal cases which indicate whether or not an individual's working practices are likely to fall inside or outside of IR35.

The aim is at all times for One Call 24 to adhere to all HMRC guidance, including clauses specified within the Framework Agreement (detailed below):

4.9 - The Parties acknowledge that the aim of the IR35 legislation is to eliminate the evasion of tax and National Insurance Contributions (“NICs”) through the use of intermediaries such as personal service companies.

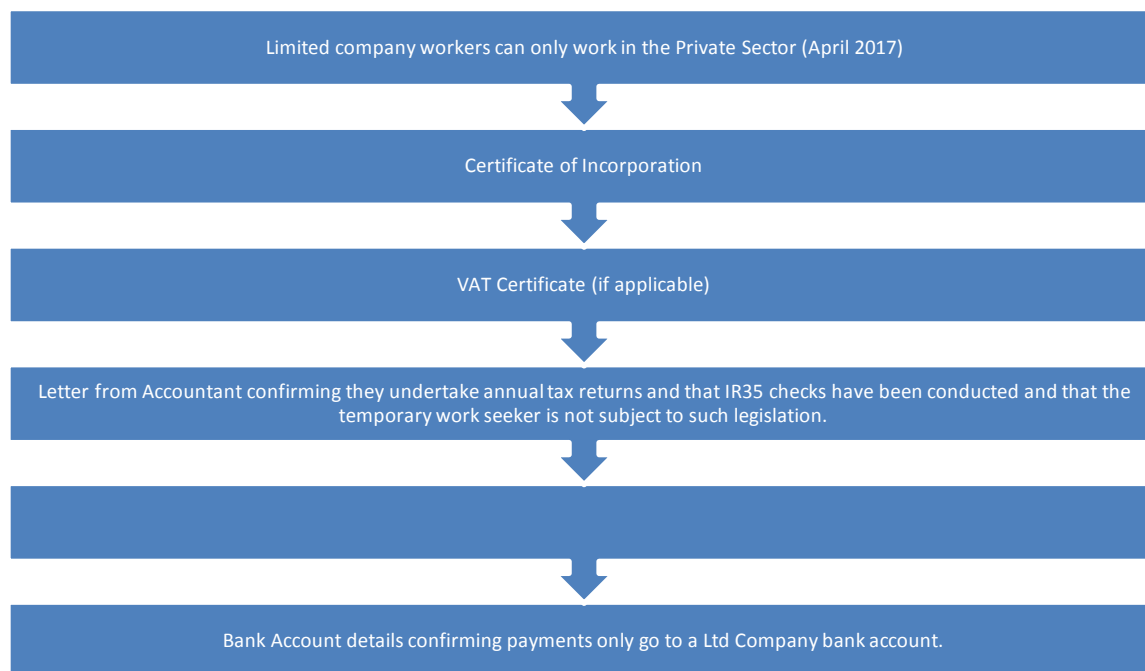
4.10 - The Supplier must ensure that Temporary Agency Workers supplied for hire on Assignments with Contracting Authorities under this Framework Agreement are aware of their legal obligation to comply with the requirements of IR35.

Further guidance can be sought by both One Call 24 and the candidate via the following publications:

<https://www.gov.uk/government/publications/employment-intermediaries-reporting-requirements/what-this-means-for-an-intermediary>

Limited Company (PSC)

Some candidates will request to be paid into the own PSC. Where this is the request, the following information must be provided and checked.



If the above requirements are presented in full and deemed satisfactory after checks completed by OneCall24, the candidate can be paid via this means. However, OneCall24 will deduct TAX and NI contributions from source. This will be evident with the payslips/remittance issued to the candidate – made readily available as audit stage.

PSC Outside of IR35

In some cases, a vacant job role may be confirmed as sitting outside of IR35. OneCall24 are only able to process a job role confirmed as outside of IR35 with the written authorisation and consent from the NHS or Private Organisation. No other means will be deemed as acceptable in identifying a candidate’s job role as

outside of IR35. For audit purposes, written confirmation will be retained on file for all relevant bookings and available to the auditor.

Review

This policy statement will be reviewed annually as part of our commitment to upholding professional standards. It may be altered from time to time in the light of legislative changes, operational procedures or other prevailing circumstances.