

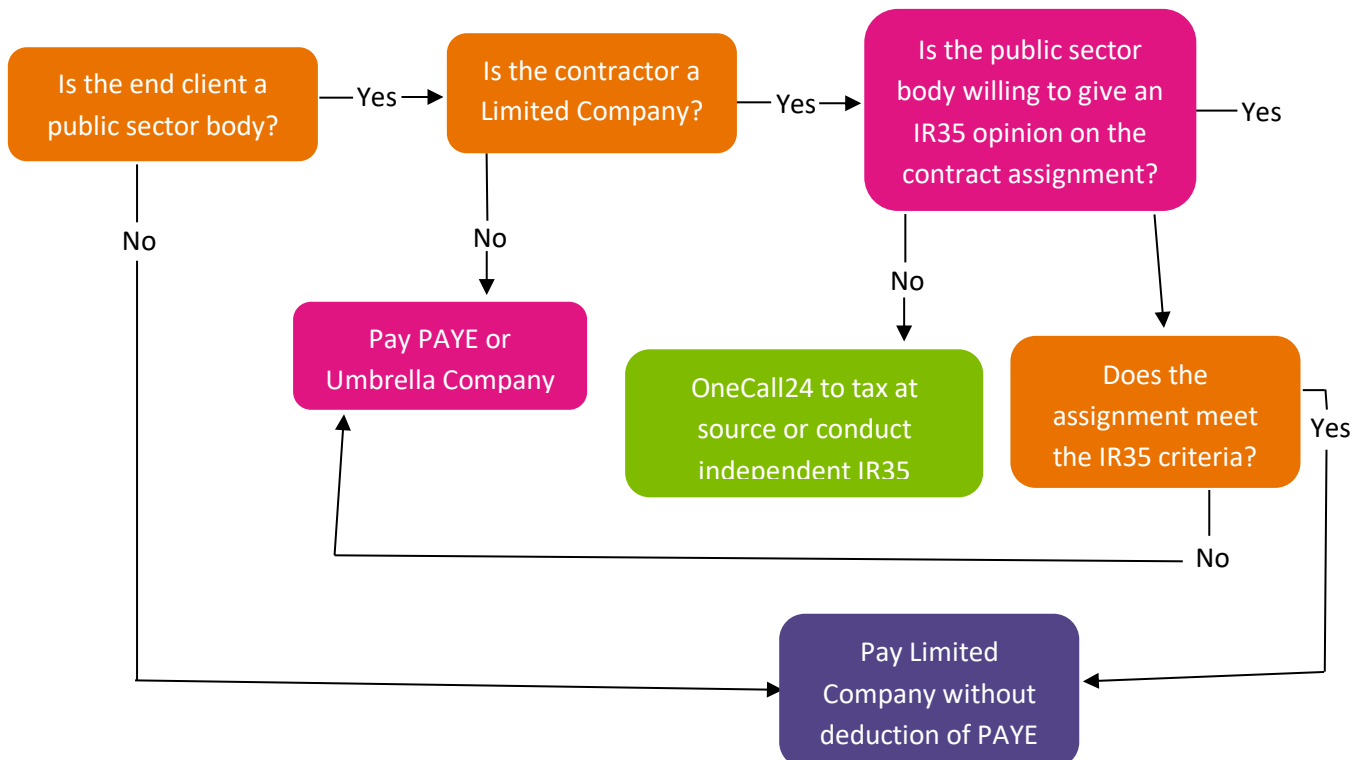
Public Sector IR35 policy – Operating via a PSC/Limited Company

Policy Number	1
Version	4
Policy Contact	Matthew Betteridge
Date Issued	6 th April 2017
Amended	8 th June 2020
Next Review Date	8 th June 2021
Target Audience	Agency Workers
Approved by	OneCall24 Policy Team

From 6th April 2017, all agency workers engaged via a PSC/Limited Company, who are taking assignment with a client of OneCall24 who is deemed to fall under the public sector, the contractor business will be taxed by OneCall24 at source through the Real Time Information (RTI) system, exactly as if it were an employee under PAYE.

OneCall24 accepts agency workers to operate via the following means:

- ✓ PAYE (Pay As You Earn)
- ✓ PSC/Limited Company
- ✓ Umbrella Company from OneCall24’s list of approved suppliers.



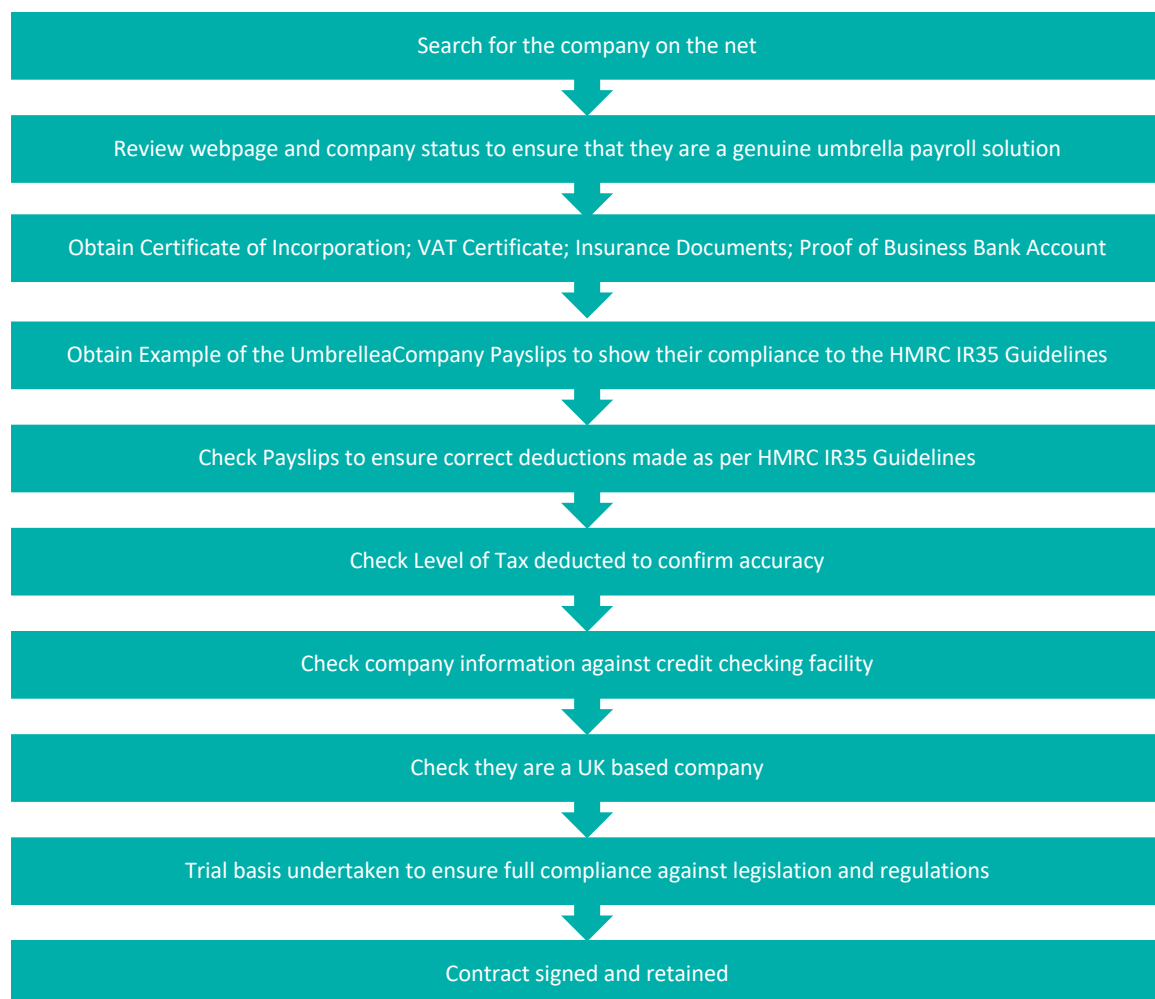
Process for utilising Umbrella Companies

At the time of registration with OneCall24, we identify from the temporary work seeker their preferred payment method, either Limited Company, Umbrella or PAYE. The following documentation is obtained and stored in an electronic format that cannot be altered or amended.

All Umbrella companies must provide OneCall24 with an illustration of their services and a sample payslip showing correct TAX and NI deductions being made in line with IR35 legislation. All Umbrella Companies have to declare whether or not they have tax avoidance schemes and whether or not they are DOTAS registered.

Notwithstanding the above and as part of the ongoing audit process undertaken, OneCall24 will randomly ask the Umbrella provider for a copy of payslips sent to our contractor to further prove that they offer a HMRC compliant solution at all times.

Furthermore, Umbrella Companies must provide the following documentation and information. The below process is undertaken on all new suppliers to ensure that they fully meet current legislation and regulations.



Only Umbrella Companies that can provide sufficient information which we are able to verify are added to our PSL. The current PSL contains the following Umbrella Companies:

- United Associated
- Sapphire

Past this, review and monitoring processes are in place which ensure that the Umbrella Companies utilised continue to meet the requirements as stipulated within the SLA, as well as meeting all current (and any future) legislation and regulations. Those who show non-compliance will be removed from our PSL until such a time that they are able to offer a compliant service.

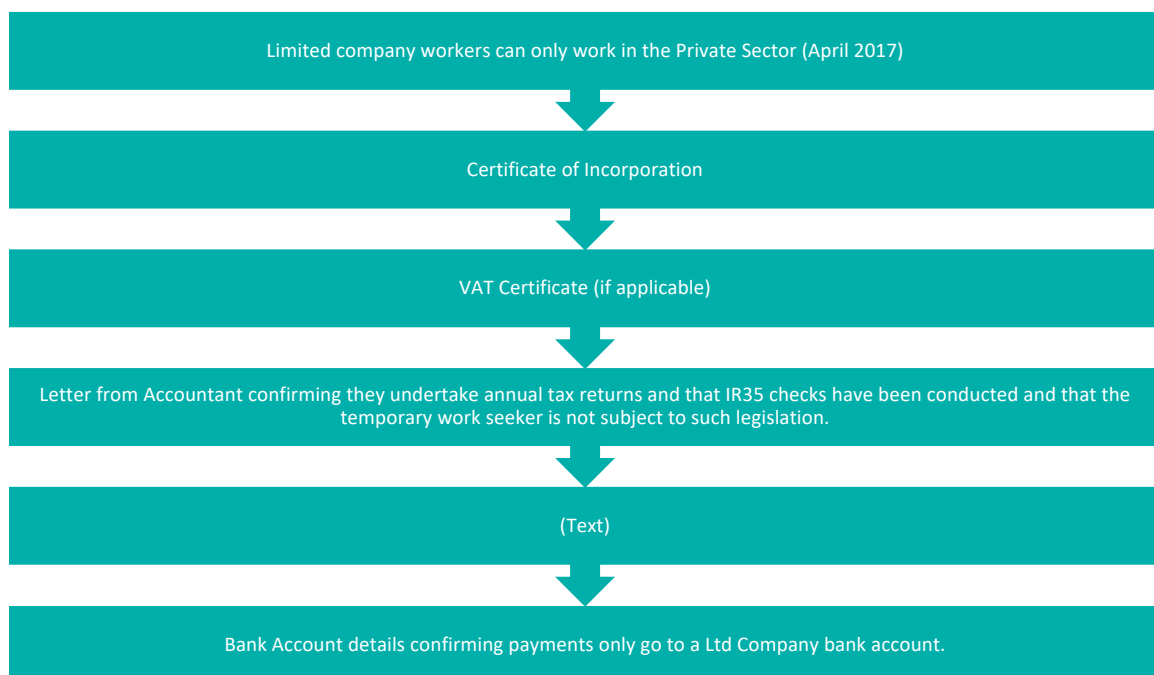
At audit stage, we will obtain relevant remittance/payslips from the Umbrella Company, issued to the candidate in order to confirm that we are meeting the requirements as stipulated as part of our contractual obligations. The need for this is detailed in our SLA with the various Umbrella Companies.

Umbrella 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.

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.



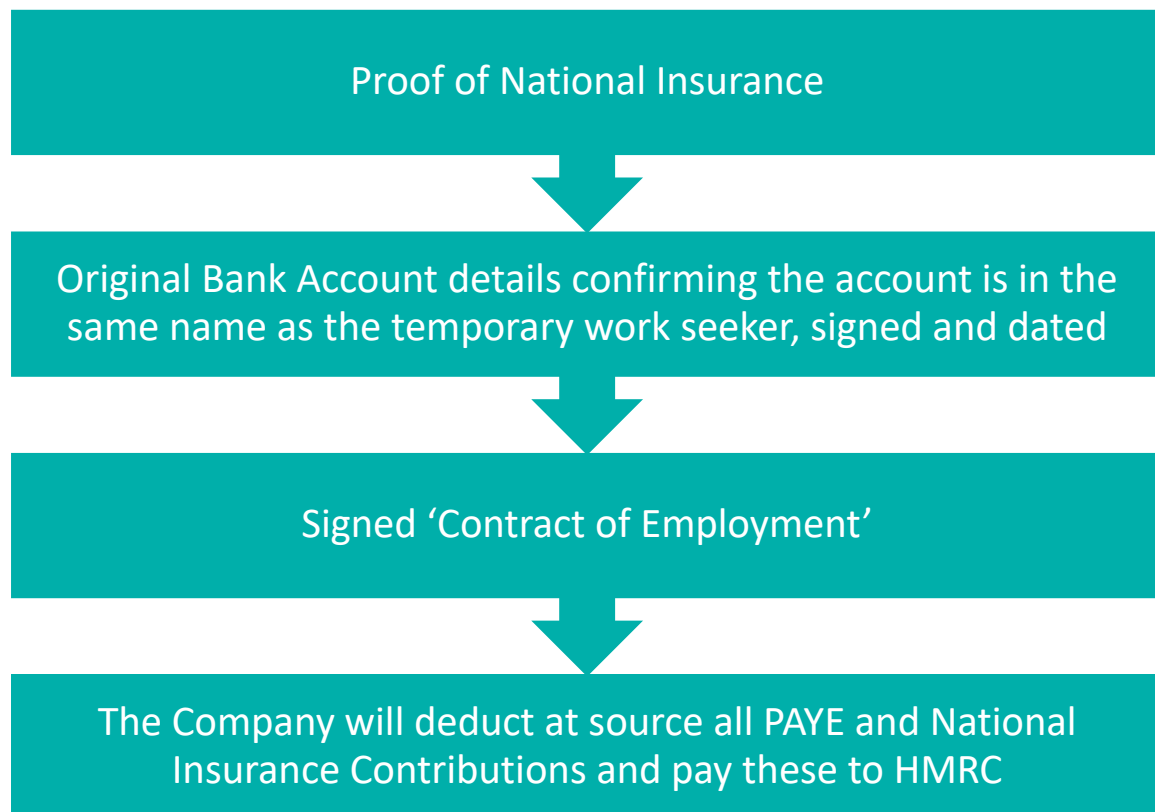
If the above requirements are presented in full and deemed satisfactory after checks completed by OneCall24, the candidate can be paid via this means. However, OneCall24 will deduct TAX and NI contributions from source. This will be evident with the payslips/remittance issued to the candidate – made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

PSC Outside of IR35

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PAYE

For those candidates who are paid via a PAYE means, the below information is obtained and process followed in each instance.



OneCall24 HMRC Commitment

OneCall24 is committed to undertaking its mandatory obligation of providing real time information to HMRC of all temporary worker seeks that have been paid. This is to ensure that there is a full auditable trail

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.