

### Verification of incorporated candidates checks

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<b>Target Audience</b>	Agency Workers
<b>Approved by</b>	OneCall24 Policy Team

One Call 24 (OneCall24) is committed to ensuring full compliance with IR35 legislation and the Conduct of Employment Agencies and Employment Businesses Regulations 2003. The following outlines the compliant process for engaging and paying candidates and reflects current HMRC guidance and supply-chain accountability requirements.

### **Candidate Engagement Types**

During the recruitment process, candidates are asked to confirm their preferred method of engagement. The available options are:

- PAYE
- UMBRELLA
- PERSONAL LIMITED COMPANY

Once the candidate's preferred method of engagement has been confirmed, they are required to complete and sign the appropriate contract prior to being deployed into any assignment. These contracts must be fully compliant with the Employment Agencies Act and the relevant provisions of IR35 legislation, ensuring that both the candidate and OneCall24 understand and uphold their respective legal obligations.

Where OneCall24 operates as an employment business, a Key Information Document (KID) will be issued to the candidate in accordance with Regulation 13A of the Conduct Regulations prior to any assignment being agreed.

To maintain transparency and accountability, all signed contracts, along with any supporting documentation, are securely stored and readily accessible for audit purposes.

### **Umbrella Company Engagements**

Where a candidate chooses to be paid via an umbrella company:

- OneCall24 will only refer candidates to approved umbrella companies.
- The umbrella company is responsible for employing the candidate and operating PAYE; however, OneCall24 retains responsibility for undertaking proportionate due diligence to ensure ongoing compliance within the labour supply chain
- OneCall24 must ensure the umbrella company is aware of and compliant with IR35 obligations.
- If the umbrella company engages a PSC, OneCall24 must ensure the Status Determination Statement (SDS) is passed on to the umbrella company by the Finance Department.
- OneCall24 recognises that legislative changes effective from April 2026 may impose joint and several liability for PAYE failures within umbrella supply chains and will take reasonable steps to mitigate this risk, including contractual assurances and compliance reviews.

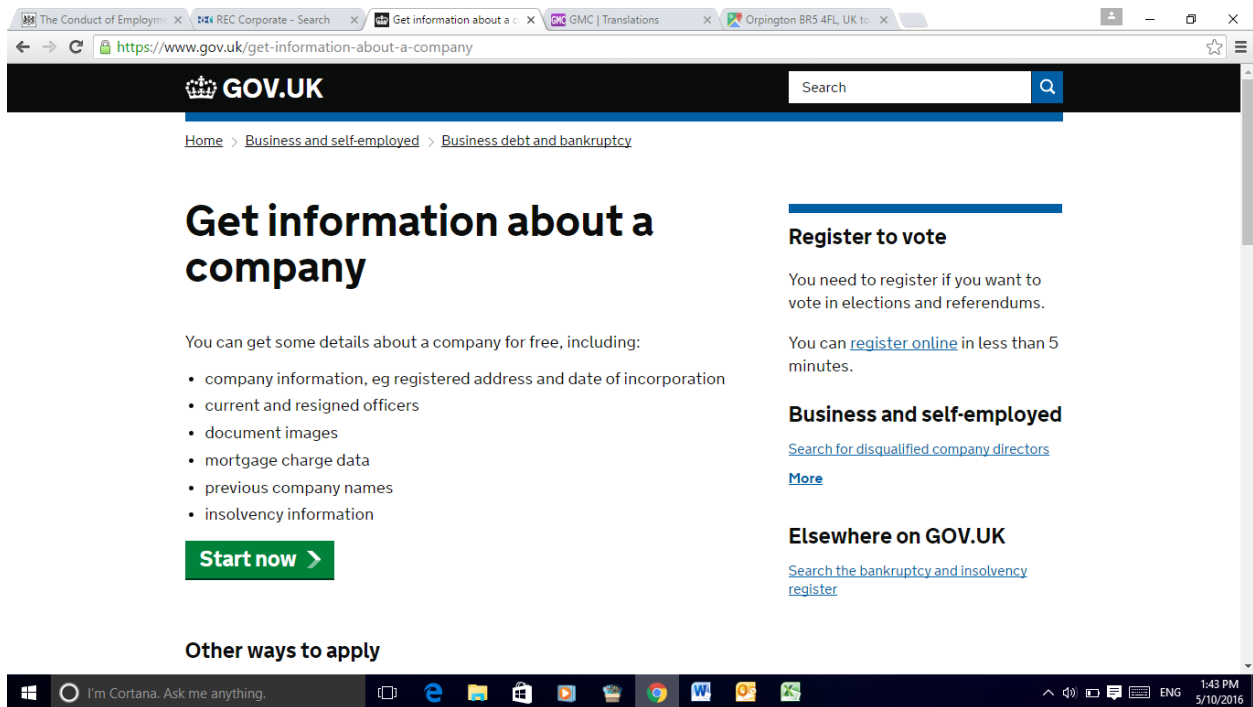
### Personal Limited Company engagements

Personal Limited Company engagements are only permitted where:

- The client agreement allows PSCs (no PAYE-only restriction).
- The client has issued a valid SDS confirming the role is outside IR35.
- The SDS is reviewed and forwarded to the Finance Department for verification and recorded as having been assessed with reasonable care.

Required documentation from the PSC includes:

- Certificate of Incorporation
- Business Bank Account evidence
- Relevant Insurance Documents
- Companies House verification (<https://www.gov.uk/government/organisations/companies-house>)



⚠ PSC engagements without a valid SDS or where the role is inside IR35 are not permitted.

Where incorporated workers seek to opt out of the Conduct of Employment Agencies and Employment Businesses Regulations 2003 under Regulation 32, this will only be permitted where the required written notices are exchanged with both the PSC and the end-hirer prior to the introduction or supply, and such notices are retained for audit purposes

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.

### Fee Payer Responsibilities

For IR35 compliance, OneCall24 must clearly understand and fulfill its responsibilities as the Fee Payer depending on the type of engagement. In direct PSC engagements, OneCall24 acts as the Fee Payer and is therefore responsible for operating PAYE where the Status Determination Statement (SDS) issued by the client confirms that the role falls inside IR35. In contrast, for referred PSC engagements via umbrella

companies, the umbrella company becomes the Fee Payer and must operate PAYE accordingly. The Finance Department plays a critical role in this process by:

- Receiving and verifying all SDSs issued by clients
- Ensuring that SDSs are passed on to the next party in the contractual supply chain (e.g., umbrella companies) when OneCall24 is not the Fee Payer
- Managing any SDS disagreements raised by candidates or PSCs and ensuring a written response is issued within 45 days in line with HMRC requirements

These steps are essential to ensure that IR35 obligations are met and that liability is correctly assigned within the supply chain.

### **Client Size and IR35 Responsibility**

The responsibility for determining whether IR35 applies lies with the client, unless the client qualifies as a “small” private sector company. In such cases, the PSC remains responsible for IR35 compliance. Clients are legally obligated to confirm their size when requested, and OneCall24 must ensure this information is obtained and documented before proceeding with any PSC engagement.

### **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.