

**Impact of IR35 Regulations**

Assessment of workers status has to be undertaken **by the Trust within 31 days** of the request or when engaging the worker

Employment Status is that of an **employee ie within IR35 legislation**

Employment Status is not of an employee as they **meet HMRC criteria of self-employment**

How is the worker engaged

Director of Finance or Director of Workforce to approve **prior to a formal contract being put into place**

Agency

Through 247Time or Directly Engaged

Put in place a formal contract setting out the project nature of work and other factors evidencing the self-employed status as well as their responsibility to meet their tax and NI obligations

*Agency deducts employment costs from workers. Agency pays Employer's National Insurance Costs (13.8%) and Apprenticeship Levy (0.5%)*

*Trust deducts employment costs from workers. Trust pays Employer's National Insurance Costs (13.8%) and Apprenticeship Levy (0.5%)*