

UHL Off Payroll Engagements Policy

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CONTENTS

Section		Page
1	Introduction	4
2	Policy Aims	4
3	Policy Scope	4
4	Definitions	5
5	Roles and Responsibilities	5
6	Policy Procedure and Associated Documents	8
7	Education and Training	9
8	Process for Monitoring Compliance	9
9	Equality Impact Assessment	9
10	Supporting References, Evidence Base and Related Policies	9
11	Process for Version Control, Document Archiving and Review	9

Appendices		Page
Appendix 1	Procedural Flowchart	10
Appendix 2	Determining Employment Status	11
Appendix 3	Business Case for Off Payroll Arrangement	13
Appendix 3a	NHSE/I Approval Form	16
Appendix 4	Worker Status Determination	17
Appendix 5	Self-employment Indemnity/engagement letter	18
Appendix 5a	Self-employment Indemnity form	21

REVIEW DATES AND DETAILS OF CHANGES MADE DURING THE REVIEW

A new policy and procedure was developed following the review of unofficial guidance produced in May 2014 and subsequent External Audit recommendations.

In September 2015 further HM Treasury guidance was issued which required a revision of the policy and procedure. External expert advice was sought to confirm the policy revisions made.

List of Changes:

November 2018 – minor amendments to reflect job titles and change in responsibility in the appendix 2 flowchart

August 2021 – to reflect changes in the IR35 legislation from 6 April 2021, whereby public authorities are responsible for:

- deciding the employment status of workers;
- keeping detailed records of the employment status determinations, including the reasons for the determination and fees paid;
- have processes in place to deal with any disagreements that arise from your determination;
- confirming the size of the organisation if asked by the person or organisation you contract with, or the worker;
- Aligning approvals for off payroll engagements to 'normal' recruitment.

August 2021 – review of the off payroll governance arrangements with approvals processed through the TRAC recruitment system, and approval through the Premium Spend and Workforce Efficiency Group.

KEY WORDS

HM Treasury (HMT)

HM Revenue and Customs (HMRC)

Trust Development Authority (TDA)

NHS England and NHS Improvement (NHSE/I)

National Insurance Contributions (NIC)

Check Employment Status for Tax (CEST)

Worker

1 INTRODUCTION

- 1.1 This document sets out the University Hospitals of Leicester (UHL) NHS Trust's Policy and Procedure for engaging individuals in line with HM Treasury (HMT) and HM Revenue and Customs (HMRC) guidance originally published in a letter to all NHS Trusts by the Department of Health in August 2012 and subsequent Trust Development Authority (TDA) guidance published in June 2014 and subsequent HMRC guidance 2015.
- 1.2 From 6 April 2021 all public authorities are responsible for deciding if the rules apply.
- 1.3 The Trust recognises that the normal recruitment processes are not always successful or appropriate for certain types of senior, specialist or bespoke roles. Where this is the case it may be necessary to fill business critical roles in other ways. This could be by sourcing individuals from an agency, or engaging self-employed individuals or those who provide their services through their own company. These individuals will be paid 'off-payroll' and for the purposes of this Policy and Procedure will be referred to as a "Worker".
- 1.4 The Trust has a responsibility to record details of all off payroll engagements where payments to Workers will be more than £245 per day and where the Worker will be working in the Trust for more than 6 months (please also refer to paragraph 3.1 and 3.1.1).
- 1.5 NHSE/I approval is also required to appoint a Board level member or senior official with significant financial responsibility.
- 1.6 The Trust must also assure itself that all off-payroll Workers are meeting their tax and social security obligations. If we do not deal with off payroll arrangements correctly, the Trust may be liable to pay over potentially large sums of underpaid tax; National Insurance Contributions (NIC), interest; and penalties (up to £5 for every £1 of incorrect payment).
- 1.7 The Trust has to disclose all such Workers in its year-end reports and Annual Report.

2 POLICY AIMS

- 2.1 The aim of this policy is to ensure compliance with the HMRC and HMT guidance in respect of individuals engaged in an off payroll arrangement as defined by the guidance published in August 2012, further regulatory guidance published in June 2014 and further guidance published in September 2015.

3 POLICY SCOPE

- 3.1 This policy and procedure must be followed for all off payroll engagements irrelevant of their staff group or remuneration, where a worker is engaged in an off payroll engagement.
 - 3.1.1 It will then be determined by the Financial Controller at the yearend which workers have worked for more than six months, and those workers who may not have already worked for 6 months by the 31st March each year but whose engagement may extend for more than 6 months.
- 3.2 Workers engaged by an agency are subject to this guidance in terms of the authorisation of a completed business case, with the exception of exempt posts as outlined in the Business Case (Appendix 3). All agency workers must be booked through the Trust's Bank/Locum Bookers Office or via local CMG bank offices or using a Framework agency.

- 3.2.1 All Agency Workers paid £245 or more per day must be reported on the monitoring spreadsheet that will be sent quarterly to all the relevant bank leads, CMGs and Corporate Directorates.
- 3.3 Workers paid via The University of Leicester contractual arrangements are not subject to this policy.
- 3.4 Workers engaged via a Service Contract are not subject to this guidance.
- 3.5 Workers engaged via secondment agreement from another NHS Trust are not subject to this guidance

4 DEFINITIONS

- 4.1 Off Payroll means not ordinarily paid via the Trust's payroll, however payments may be processed through a IR35 bank assignment where the CEST assessment determines tax and NIC should be deduced before payment.
- 4.2 Worker – an individual engaged to undertake work for the Trust but not considered to be an employee of the Trust.
- 4.3 Self Employed – an individual will invoice the Trust directly for the work they undertake.
- 4.4 Personal Service Company – a company set up by an individual to provide services required by the Trust. The company will invoice the Trust for the services the company provides.
- 4.5 CEST – HMRC tool to 'Check Employment Status for Tax'. The tool provides the following determinations:
- employed for tax purposes for this work
 - self-employed for tax purposes for this work
 - off-payroll working (IR35) rules apply (i.e. UHL or the intermediary deducts tax and NIC before payment)
 - off-payroll working (IR35) rules do not apply (i.e. the worker is responsible for making their own tax and NIC payment directly to HMRC)
- 4.6 Intermediary - is a person or business who arranges for someone to work for a third person. They are also often known as an 'agency' or 'employment business'.
- 4.7 Within IR35 (UHL or the intermediary is responsible for deducting tax / NIC before paying the worker
- 4.8 Outside IR35 (The worker is responsible for making tax and NIC payments directly to HMRC)

5 ROLES AND RESPONSIBILITIES

A summary of responsibilities for key individuals can be found at appendix 1.

- 5.1 **The Trust Board** - The Trust Board shall be responsible for the compliance with HM Treasury (HMT) and HM Revenue and Customs (HMRC) guidance originally published in 2012 and subsequent Trust Development Authority (TDA) guidance published in 2014 and subsequent HMRC guidance in 2015, 2019 and 2021.

- 5.2 The Chief People Officer** – is a joint Executive Lead for the Policy and is jointly responsible with the Chief Financial Officer for the implementation and maintenance of this policy.
- 5.2.1 They will be solely required to ensure that adequate arrangements exist to communicate this policy to all officers of the Trust with a responsibility in engaging off payroll Workers.
- 5.2.2 All new responsible managers must be made aware of this policy as part of their induction process upon their appointment. Any amendments or revised versions of the policy must be made known to these staff.
- 5.3 The Chief Finance Officer** – is a joint Executive Lead with the Chief People Officer for the Policy and is jointly responsible for the implementation and maintenance of this policy.
- 5.3.1 They will be solely required to ensure that year end arrangements detailed within the relevant guidance is adhered to and that the Trust's position relating to reporting off payroll workers is reflected accurately in the Trust's Annual Report.
- 5.4 Chief Operating Officer, Chief Nurse or Chief People Officer**
- 5.4.1 Receive, review and authorise completed business cases.
- 5.5 Chief Executive Officer and Remuneration Committee**
- 5.5.1 Approve all arrangements engaged at Board Level and/or senior officials with significant financial responsibilities.
- 5.6 Executive Assistant to the Chief People Officer**
- 5.6.1 Send out quarterly monitoring spreadsheet to all CMG Head of Operations / Corporate Directors – copied to CMG People Partners and Finance Leads.
- 5.6.2 Maintain master monitoring spreadsheet.
- 5.6.3 Receive completed Business Cases and NHSE/I approval forms and forward for appropriate authorisation.
- 5.6.4 Confirm back to Manager that appropriate authorisation has been received.
- 5.7 CMG / Directorate People Partner**
- 5.7.1 Review business cases to ensure all alternatives to off payroll workers have been fully explored.
- 5.7.2 Countersign completed Business Cases at CMG/Directorate level.
- 5.7.3 Send out indemnity / engagement letter and form and chase responses as appropriate.
- 5.7.4 For direct engagements:
- work with Recruitment Services to ensure mandatory pre-employment checks are undertaken
- 5.7.5 Review quarterly spreadsheet with CMG Head of Operations /Director and CMG Finance Lead before submission.
- 5.7.6 Provide off payroll information to the Premium Spend and Workforce Efficiency Group and for inclusion in Performance Review Meetings.

- 5.7.7 Provide quarterly IR35 reports for Executive oversight to the Premium Spend and Workforce Efficiency Group, and Executive People and Culture Board.
- 5.7.8 People Services Lead for Off Payroll Arrangements working with the Financial Controller should review and amend policy and procedure at agreed dates or when national updates are received.

5.8 CMG / Directorate Finance Lead

- 5.8.1 Review off payroll business cases to ensure the request is within budget with appropriate justifications for the spend.
- 5.8.2 Countersign completed Business Cases at CMG/Directorate level.
- 5.8.3 Review quarterly spreadsheet with CMG Head of Operations /Director and People Partner before submission.

5.9 CMG Head of Operations / Director / Head of Nursing

- 5.9.1 Ensure that all options have been exhausted to fill a post or cover duties before engaging in off payroll arrangement.
- 5.9.2 Complete and authorise at CMG/Directorate level with the People Partner and Finance Lead, all Business Cases via TRAC (by the last Thursday of the month), before any engagement is authorised through the monthly Premium Spend and Workforce Efficiency Group. If NHSE/I approval is required a paper to the remuneration committee must also be submitted before any engagement is agreed.
- 5.9.3 For direct engagements:
- work with Recruitment Services to ensure mandatory pre-employment checks are undertaken
 - Request a Purchase Order Number to ensure that invoices are paid
 - Ensure off payroll workers complete the indemnity form and provide relevant evidence when requested.
- 5.9.4 For bookings through an Agency or Intermediary ensure the UHL Temporary Staffing Policy is adhered to
<http://insitetogether.xuhl-tr.nhs.uk/pag/pagdocuments/Temporary%20Staffing%20UHL%20Policy.pdf>
- 5.9.5 Undertake a local induction with Worker when they commence.
- 5.9.6 Complete quarterly monitoring spreadsheet received from the Executive Assistant to the Chief People Officer and return in timely manner.
- 5.9.7 Retain detailed records of off payroll engagements including business cases, IR35 Statement of Determination etc, and ensure they are available for auditing purposes.

5.10 Recruiting Manager

- 5.10.1 Ensures the worker reviews the 'Status Determination Statement' and seeks any clarifications at the earliest opportunity.
- 5.10.3 Ensures the worker co-operates with all pre-employment checks in a timely way.

5.10.2 Ensure the worker has appropriate indemnity in place, and fulfil their obligations in

accordance with HMRC requirements.

5.10.3 Ensures the worker completes the Indemnity form and provide relevant evidence when requested.

5.11 Financial Controller

5.11.1 Support and advise 'recruiting' managers as required.

5.11.2 Provide financial reports and cross reference and validate the information held on the master Quarterly Spreadsheet.

5.11.3 Run accounts payable reports to cross reference records held by Procurement and People Services.

5.11.4 Provide off payroll information to the Premium Spend and Workforce Efficiency Group.

5.11.5 Produce year end Accounts and Annual Report detailing off payroll arrangements as prescribed by guidance.

5.11.6 Working with named People Services Lead review and amend the policy and procedure at agreed dates or when national updates are received.

5.12 Head of Procurement

5.12.1 Provide data to enable cross reference and validation of the information held on the Master Quarterly Spreadsheet.

5.12.2 Issue a contract to new Personal Services /Ltd Companies including a specific clause re tax and NI contribution responsibilities.

5.12.3 Ensure strict adherence to procurement procedures, namely that all orders should be supported by a Purchase Order.

5.13 Locum Bookers / Bank Office / Local Banks

5.13.3 Where workers are paid via third party such as an employment agency which is responsible for paying the workers Tax and NIC, the worker must be booked directly from the agency via the Locum Bookers Office / or local Bank Office in accordance with the Temporary Staffing Policy.

6 POLICY PROCEDURES AND ASSOCIATED DOCUMENTS

This policy is supported by the following procedure found in the associated documents as detailed below, which must be used in conjunction with this policy:

Procedure	Appendix
Procedural Flowchart	Appendix 1
Determining Employment Status	Appendix 2
Business Case for Off Payroll Arrangement	Appendix 3
NHSE/I Approval Form	Appendix 3a
Worker Status Determination	Appendix 4
Self-employment Indemnity/engagement letter	Appendix 5
Self-employment Indemnity form	Appendix 5a

7 EDUCATION AND TRAINING REQUIREMENTS

- 7.1 There is no specific education or training required to implement this policy. It is however, required for it to be widely available and understood by all Senior CMG management and Directorate staff.
- 7.2 This policy must be discussed as part of the local induction programme for those staff in senior CMG management posts and Directors and senior Directorate staff.
- 7.3 The Policy will be disseminated via People Services and Finance colleagues at CMG/Directorate meetings.
- 7.4 The Policy will be available on INsite.

8 PROCESS FOR MONITORING COMPLIANCE

- 8.1 The Trust's process for monitoring the compliance of off payroll engagement within the scope of this policy (please refer to section 3) is undertaken by a quarterly return sent to CMG Head of Operations and Corporate Directorates.
- 8.2 The results of the quarterly monitoring are reported to the Trust's Executive People and Culture Board and Premium Spend and Workforce Efficiency Group.
- 8.3 Compliance will be audited annually by External Audit and findings reported to the Audit Committee.

9 EQUALITY IMPACT ASSESSMENT

- 9.1 The Trust recognises the diversity of the local community it serves. Our aim therefore is to provide a safe environment free from discrimination and treat all individuals fairly with dignity and appropriately according to their needs.

As part of its development, this policy and its impact on equality have been reviewed and no detriment was identified.

10 SUPPORTING REFERENCES, EVIDENCE BASE AND RELATED POLICIES

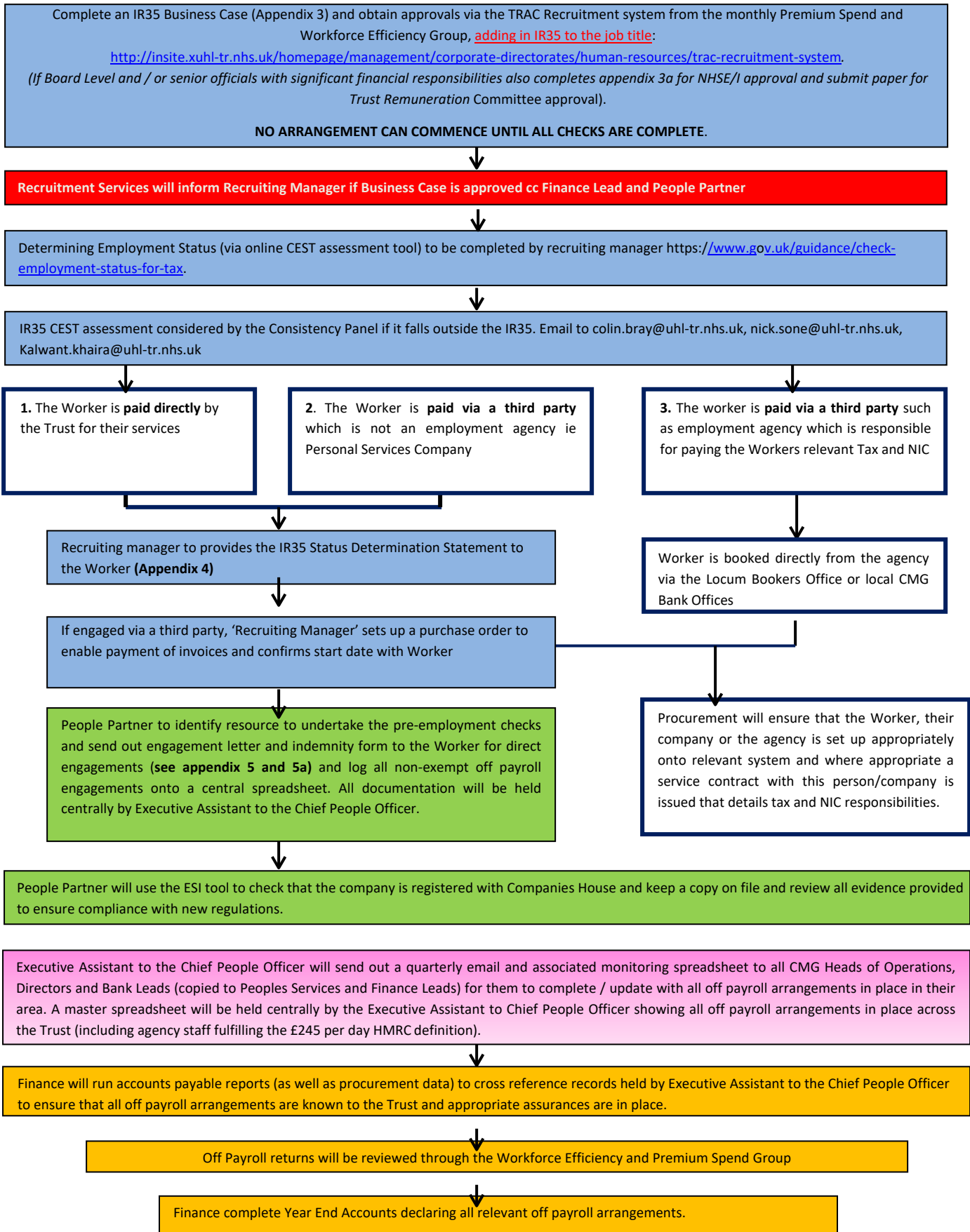
The following documents have been taken into account in the development and review of this policy:

- HM Treasury (HMT) and HM Revenue and Customs (HMRC) guidance summarised in a letter to all NHS Trusts by the Department of Health in August 2012.
- Trust Development Authority (TDA) guidance published in June 2014.
- HM Revenue and Customs (HMRC) guidance summarised in a letter all NHS Trusts by the Department of Health in September 2015.
- April 2021 changes to off-payroll working for intermediaries and contractors <https://www.gov.uk/guidance/april-2020-changes-to-off-payroll-working-for-intermediaries>

11 PROCESS FOR VERSION CONTROL, DOCUMENT ARCHIVING AND REVIEW

- 12.1 This document will be uploaded onto SharePoint and available for access by Staff through INsite. It will be stored and archived through this system.
- 12.2 Review details are described on the front page of this policy.

IR35 PROCESS FLOW CHART



Colour Code for Action	Action for Recruiting Manager	Action for People Partner	Action for Exec Asst. to the Chief People Officer	Action for Finance	Action for Recruitment Services
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Determining Employment Status

The Employment Status is determined by the recruitment manager in the first instance by completing the <https://www.gov.uk/guidance/check-employment-status-for-tax>.

The default position is that all appointments fall within IR35, and tax and NIC payments must be deducted at source by the organisation paying the worker. This could be UHL or the intermediary.

To check a determination, the HMRC assessment must be completed and will confirm one of the following:

1. The appointment falls within IR35
2. The appointment falls outside IR35
3. Unable to make a determination

The IR35 status should be shared with the worker, either directly or through their intermediary and they will have the opportunity to request an appeal.

There are different actions to take depending on whether:

1. The Worker is **paid directly** by the Trust e.g. Tim Smith has been assessed to fall **within IR35** and Tax and NIC will be deducted before paying the worker
2. the Worker is **paid directly** e.g. Tim Smith trading as - Tim Smith Consultancy, i.e. falls **outside IR35** they will invoice the Trust directly for their services
3. the Worker is **paid via a third party** which is not an employment agency but either a limited company or a partnership, e.g. Tim Smith trading as Tim Smith Consultancy Limited and the company will invoice the Trust for the services the company provides.
4. the Worker is **paid via a third party** such as an employment agency/or other third party which is responsible for paying the individuals relevant Tax and NIC.

The chart below indicates the evidence the Trust requires for each situation.

How paid	Evidence	Date required
1. Worker paid directly by the Trust.	<ul style="list-style-type: none"> • 'Recruiting' Manager completes a Business Case (appendix 3) (and NHSE/I application for Board level positions - appendix 3a) this is sent via the People Partner for necessary authorisation. • The People Partner will request Recruitment Services to undertake the pre-employment checks, and identify resource send out the relevant indemnity letter (appendix 5) and indemnity form (appendix 5a) for completion and return, directly to the Worker. • The worker will be paid through a Bank assignment following all mandatory 'pre-employment' checks 	<ul style="list-style-type: none"> • Prior to off payroll arrangement commencing

<p>2. Worker paid directly by the Trust – tax and NIC is NOT deducted</p>	<ul style="list-style-type: none"> • ‘Recruiting’ Manager completes a Business Case (appendix 3) (and NHSE/I application for Board level positions - appendix 3a) this is sent via the People Partner for necessary authorisation. • The People Partner will request Recruitment Services to undertake the pre-employment checks, and identify resource to send out the relevant indemnity letter (appendix 5) and indemnity form (appendix 5a) for completion and return, directly to the Worker. 	<ul style="list-style-type: none"> • Prior to off payroll arrangement commencing
<p>3. Worker paid via own or 3rd party Limited company/partnership – tax and NIC is NOT deducted</p>	<ul style="list-style-type: none"> • ‘Recruiting’ Manager completes a Business Case (appendix 3) (and NHSE/I application for Board level positions - appendix 3a) this is sent via the People Partner for necessary authorisation. • The People Partner will request Recruitment Services to undertake the pre-employment checks, and identify resource to send out the relevant indemnity letter (appendix 5) and indemnity form (appendix 5a) for completion and return, directly to the Worker. 	<ul style="list-style-type: none"> • Prior to off payroll arrangement commencing
<p>4. Via third party such as an agency – tax and NIC IS deducted</p>	<ul style="list-style-type: none"> • Procurement/Contracts team to produce and then issue contract to company including the relevant clause re Tax/NIC responsibilities 	<ul style="list-style-type: none"> • Appropriate contract already on file at point of engagement or Procurement Team set up company prior to engagement.
<p>Situations 2, 3 and 4</p>	<ul style="list-style-type: none"> • A purchase order must be completed as an invoice will be submitted for payment. Please note that NO invoices will be paid without a valid purchase order number – the lead manager must inform the Worker or Company of this number for inclusion on all invoices 	<ul style="list-style-type: none"> • Prior to off payroll arrangement commencing

IR35 Business Case of Need – Off Payroll Engagement

Please complete a Business Case of Need for each request (excluding exempt posts*) and submit for authorisation via
TRAC

<http://insite.xuhl-tr.nhs.uk/homepage/management/corporate-directorates/human-resources/trac-recruitment-system>

No Worker must commence without appropriate authorisation in place.

CMG/ Directorate		Post Title of 'off payroll 'appointment' and name of individual	IR35 (ADD IN JOB TITLE)
Funding Source			
AfC / M&D pay grade		Daily rate to be paid to the worker	
Estimated length of engagement		Hours to be worked per week	
Start date of engagement		End date of engagement	
Is there worker covered by the Intermediaries Legislation (IR35)?	<p><i>This is assessed by completing the online assessment tool https://www.gov.uk/guidance/check-employment-status-for-tax</i></p> <p>Yes / No (attach copy of assessment as no business cases will be processed without this information)</p>		
1. Summary of core objectives to be delivered.			
2. Why is this post critical to service provision / safety?			
3. Any risk to the Trust achieving its statutory requirements?			
4. What have you done to mitigate the risk?			
5. What actions have been taken to recruit to this role?			
6. Detail of other options that have been considered and discounted			
7. Why is off-payroll the only option to recruit?			

8. What further actions will you be taking to ensure the role does not continue beyond the timescale requested?			
9. Consideration of alternative ways to deliver the activity (This might include skill mix changes, redeployment of existing staff, redesigning process, cross-CMG working, changes to rotas)			
10. What will be the clinical impact be if this request is not approved?			
11. What will the operational impact be within the CMG/Directorate and to the wider Trust?			
12. How is this need currently being covered and by whom?			
13. Detail of other options that have been considered and discounted:			
14. If approval is given what impact will this have on the CMG/Directorate CIP delivery and budget position?			
Name of CMG / Directorate People Partner confirming they have reviewed the request is in line with the Workforce Plan, and are satisfied all reasonable alternative options have been explored (substantive, fixed term or bank recruitment, skill-mix review, redeployment etc.			
Name		Date	
Name of CMG / Directorate Finance Lead confirming the role is funded and will not impact on the CIP and budget position.			
Name		Date	
Name of Senior Authorising Manager (HOO, HON, CD, R&D Approver's. The post will not be progressed if the below approval is signed by someone who is not listed in a role above.			
Name		Date	
Post Title:			

<p>**Board Level and/or senior officials with significant financial responsibilities require Trust Remuneration Committee approved Please also complete the form at appendix 3a of the Policy to be submitted to NHSE/I for approval</p>	<p>Date approved: NHSE/I approval sent: NHSE/I approval received :</p>
<p>Authorised form passed back to the Recruiting Manager, copied to the CMG People Partner and Finance Lead</p>	<p>Date:</p>

Exempt Posts*

A Business Case is not required for exempt posts listed below:

- Clinical Registered Nurses and midwives band 5-8a (Excluding specialist nursing posts)
- Theatre Staff in bands 5-8a
- HCA's / Renal and Midwifery Care Assistants / Nursery Nurses / Clinical Aides
- Ward Clerks and Housekeepers
- Junior Medical posts that contribute to an on-call / shift rota
- Research posts where signed off by R & D Finance
- Estates and Facilities posts considered to be front line operational staff (Band 2 & Band 3)
- Alliance Posts outside 'UHL Pillar'
- Any apprenticeship posts (with confirmation that a place on an apprenticeship course or programme have been secured).

NHSE/I approval form to appoint an off payroll Board level member or senior official with significant financial responsibility.

Please complete form for each request and submit for authorisation via the Executive Assistant to the Chief People Officer – **No worker must be engaged without appropriate authorisation in place.**

Name of NHS Trust	
Name of individual	
Job title	
Reason for Vacancy	
Reason for Off-payroll appointment	
Length of Contract (max 6 months)	
Assurance obtained to ensure appointee is meeting their income tax and National Insurance obligations	
Confirmation the arrangement has been agreed by NHS Trust Chief Executive Officer (CEO) or Chairman if appointment post is CEO.	

Signed.....(CEO or Chair)

Name and date:

The Executive Assistant to the Chief People Officer will submit form by e-mail to ntda.executive@nhs.net

IR35 Status Determination to be issued by the Recruiting Manager to the worker or intermediary

Dear **XXXX (worker or intermediary)**

Status Determination for IR35 purposes

For the purposes of your engagement with University Hospitals of Leicester NHS Trust (UHL), we have made the following determination of your status on **date**.

We have determined that, for tax purposes, your engagement falls **within / outside IR35**.

We reached this determination using HM Revenue and Customs (HMRC) online Check Employment Status for Tax (CEST) tool:

RECRUITING MANAGER	
POSITION	
CONTACT NUMBER AND EMAIL	

WORKERS NAME	
PERSONAL SERVICES COMPANY DETAILS / INTERMEDIARY	
CONTACT NUMBER AND EMAIL	

DESCRIPTION OF THE ENGAGEMENT	
STATUS DETERMINATION	
REASONS FOR THE DETERMINATION	

If you disagree with this status determination, you can appeal against the status determination at any time, as long as we receive written representations for your appeal before your final payment is made in relation to your engagement. If you wish to appeal, please send your representations to:

Lesley Austick
Executive Assistant to the Chief People Officer
Lesley.austick@uhl-tr.nhs.uk

Yours sincerely

People Partner

Worker Receives a Self-employed Indemnity /Engagement letter (and Indemnity Form)

Where it has been accepted that the Worker is self-employed, the Self-employed Indemnity letter will be sent to the individual by the People Partner. This letter asks for confirmation that they are registered with HMRC as self-employed and are responsible for the payment of their own tax and NIC. They will also be sent with this letter an indemnity form see at appendix 5a, which **must** be returned to the People Partner , prior to commencing as a “Worker”.

Example Letter

****PRIVATE & CONFIDENTIAL****

Date
Name
Address

Dear

Off Payroll Engagement Agreement and Indemnity Form

As a NHS employer, The University Hospitals of Leicester NHS Trust (UHL) is required by HM Revenue and Customs to ensure that Workers engaged in off payroll arrangements, who are considered self-employed or engaged via a Personal Services or Limited Company are aware of their responsibility regarding their Income Tax and National Insurance Contributions.

I would therefore be grateful if you could complete the attached form and return it to me by e-mail at XX:uhl-tr.nhs.uk to confirm that:

- you are registered as self-employed with the HMRC
- you are therefore responsible for your own tax affairs in relation to this work
- you indemnify the Trust against any liability for income tax (PAYE) and National Insurance which becomes due on this payment.

We will release any payment due to you once we receive your completed form and we are satisfied that self-employment exists in respect of the work you are doing for us. We may request further evidence from you to help us to confirm this.

If you have any queries regarding your tax and NI responsibilities please do not hesitate to contact Nick Sone, Financial Controller on 0116 258 5788.

As an engaged Worker with UHL you are expected to adhere to the Trust’s Values and procedures as described below: **Our purpose**. We are here to provide Caring at its Best to our patients and their Carers. Caring at its best means at all times, we behave in line with our values.

1. We **treat** people how we would like to be treated
2. We **do** what we say we are going to do
3. We **focus** on what matters most
4. We are **one team** and we are best when we work together
5. We are **passionate** and **creative** in our work

Absence from duty

In the event of absence from duty for reasons of sickness or any other reasons, you must notify your UHL manager on the first day of absence.

Confidentiality

You must at all times be aware of the importance of maintaining confidentiality of information gained by you during the course of your duties. This will in many cases include access to personal information relating to service users. You must treat all information in a discreet and confidential manner and particular attention is drawn to the following: - Data protected information regarding service users must not be disclosed either verbally or in writing to unauthorised persons. It is particularly important that you should ensure the authenticity of telephone enquiries. - Written records, computer records and correspondence pertaining to any aspect of the organisation's activities must be kept securely at all times. - You have an obligation to ensure that computer systems which you use are protected from inappropriate access within your direct area of practice e.g. by ensuring that personal access codes are kept secure.

Please ensure that you have read and adhere to the below Trust policies (this is not an exhaustive list):

- Data Protection & Confidentiality Policy (A6/2003)
- Email and Internet Usage Policy (A9/2003)
- Control of Access to Electronic Systems Policy (B23/2007)
- Information Security Policy (A10/2003)

Failure to comply will result in immediate termination your engagement.

Interest of officer in contracts

If it comes to your knowledge that the Trust has, or is proposing to enter into a contract or business arrangement in which you or your partner have any financial interest, or any employment, business or other relationship, whether direct or indirect, and the contract or business arrangement is one in which you are or may be involved, you shall immediately give notice in writing to the Trust.

Acceptance of gifts and hospitality

The conduct of individuals working within the Trust should not only be scrupulously impartial and honest, but beyond the reach of suspicion. The prevention of Corruption Acts 1906 and 1916 prohibits individuals from soliciting or receiving gifts or consideration of any kind from contractors or their agents, or firms, or individuals, and organisations with whom they are brought into contact during official duties. In addition, staff should politely, but firmly, decline the offer of any casual gift or hospitality, and if pressed, shall inform your UHL manager. Arrival articles such as calendars, diaries, etc., clearly issued for advertising purposes need not be subject to this rule.

Intellectual Property

For the purposes of this engagement Resulting Intellectual Property shall mean all works directly arising from, originated, conceived, written or made by the Worker in the course of the authorised duties under this engagement.

Health and safety

The Trust attaches great importance to the safety of all individuals on site and recognises its

duties under the Health and Safety at Work Act 1974. It is necessary for management and staff and all other individuals working on this site to work together positively to achieve a situation compatible with the provision of proper services to patients where personal injuries and hazards to the health of staff and others can be reduced to a minimum. It is accepted that it is a management function to do all that is possible and practicable within available resources in the field of construction, operation and the maintenance of buildings, plant, equipment and facilities to achieve such a situation.

Where appropriate, and with available resources, safety training will be provided by the Trust together with the necessary safety devices and protective clothing.

For your part, you will be required to carry out your work in a manner which is safe, both to yourself and others, and to co-operate by bringing to the notice of your UHL Manager any activity which would adversely affect any person who may be within the hospital or working situation.

Accidents on duty

Whilst undertaking duties as a Worker, all accidents, hazards and untoward incidents at work, however trivial, must be reported immediately to you UHL Manager.

Fire prevention

It is essential that you know the fire precaution arrangements in health premises, and you should read and thoroughly understand the fire notices that are posted about the building. It is a requirement that all individuals working on a University Hospitals of Leicester NHS Trust site will attend fire drills as and when arranged.

Convictions and Disciplinary Issues

You must inform your UHL Manager of any current or future legal proceedings or criminal offence which may affect your engagement with the Trust, resulting in you becoming unsuitable or unable to carry out the duties for which you are engaged, or otherwise makes your continued engagement untenable. This may include being interviewed by the police, bailed, called for jury service or as a witness, subpoenaed, or in any way concerned in any criminal/legal proceedings. In addition, your UHL Manager must be made aware of these facts.

If you have any queries regarding the conditions of this engagement please do not hesitate to contact XXXXXXXX, People Partner on 0116 2XX XXXX or XXXXX.XXXXXX@uhl-tr.nhs.uk.

Yours sincerely

People Partner

Enc.

CC **CMG Head of Operations**
CMG Finance Lead
Executive Assistant to the Chief People Officer

Self-Employment Indemnity Form and Acceptance of Engagement**No engagement will commence or payment made until all required evidence is provided**

Please tick the status that most closely describes your arrangement	
Self Employed	
Engaged via a Personal Services Company	
Engaged via a Limited Company	

Name:		Name of Business:	
VAT registration number:		Company number:	
Home Address (and business address if different):			
Job role to be undertaken at UHL:			
Date Commencing		Date Leaving	
Name of Manager at UHL			

I confirm that I am self-employed in line with the guidelines described in the HMRC publication "IR56 Employed or self-employed - A Guide for tax and National Insurance".

I am responsible for my own tax and National Insurance, including:

- telling the Tax Office and HMRC (NI Contributions) Office, if I haven't already done so, that I am in business
- telling the Tax Office about all my income (I understand that I must still tell the HMRC about income I have in any tax year, even if the Tax Office doesn't send me a Return for that year)
- paying the tax, paying Class 2 National Insurance contributions, paying Class 4 National Insurance contributions

I request that University Hospitals of Leicester NHS Trust make payment without deducting Income Tax and/or National Insurance. I will indemnify University Hospitals of Leicester NHS Trust against any liability to the HMRC in respect of this payment.

I will provide UHL with evidence (of no less than 3 months old) as follows:

- Evidence of registration with Company's House.
- Official notification from the HMRC accepting your self-employed status

- Evidence of Contract Review from HMRC confirming you are not an employee and exempt for tax purposes. **OR**
- Evidence of registration to pay tax and proof that tax and NI has been paid by providing the previous year's business accounts and filed tax return
- Evidence of payment of taxes to company bank account
- When arrangement ends proof of payment of taxes at appropriate level against payment made for engagement from UHL to be provided within 2 months of engagement ending.

Acceptance of Engagement

I hereby accept the conditions of the off payroll arrangement detailed in the attached letter.

Signed:		Date:	
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E-MAIL THIS FORM AND ANY RELEVANT DOCUMENTS BACK TO
XXX.XXX@uhl-tr.nhs.uk (People Partner)