

## Off Payroll Policy

### Policy reference – HR021

SUMMARY	<p>This policy outlines the CCGs approach to off-payroll arrangements and provides guidance to recruiting managers on the engagement of off-payroll workers within the CCG.</p> <p>The policy has been developed in line with NHS England spending controls and HMRC IR35 legislation and guidance.</p>
AUTHOR	Human Resources and Finance
VERSION	2.0 FINAL
EFFECTIVE DATE	November 2018
APPLIES TO	This policy applies to all individuals who are not directly employed by the CCG and provide services to the CCG through an intermediary as defined by HMRC.
APPROVAL COMMITTEE	CCG Remuneration Committee
REVIEW DATE	November 2021

***This policy has been aligned to Greater Huddersfield and North Kirklees CCGs in light of shared staff working across the CCGs.***

**THIS POLICY HAS BEEN SUBJECT TO AN EQUALITY IMPACT ASSESSMENT**

**VERSION CONTROL SHEET**

<b>Version</b>	<b>Date</b>	<b>Author</b>	<b>Status/Approval Body</b>	<b>Circulation</b>
0.1	12.06.2016	HR Manager	Draft	Interim CFO involved in development
0.2	13.10.2016	Rebekah Drury	Draft	Amends made following meeting with Heads of Primary Care, Quality and Improvement
0.3	02.11.2016	Rebekah Drury	Draft	Amends made following by Corporate and Governance Manager
1.0	24.11.2016	Rebekah Drury	Final	Approved by Remuneration Committee
1.1	18.09.2018	Tazeem Hanif	Draft	Policy aligned to GH/NK CCGs and submitted to SMT for comment – policy agreed.
1.2	28.09.2018	Tazeem Hanif	Draft	Policy agreed electronically by Trade Unions at the Social Partnership Forum.
2.0	14.11.2018	Tazeem Hanif	Final	Policy approved by the Remuneration Committee, in line with the electronic policy approval process.

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## **1. Introduction**

- 1.1. Off-payroll rules (known as IR35) came into force in April 2000 and applied to the services of an individual provided to a client organisation through an intermediary rather than an employment contact. Under the April 2000 rules, the responsibility for carrying out an assessment of whether IR35 fell on the intermediary party to ensure tax and national insurance contributions (NICs) were paid on income received from the client organisation.
- 1.2. In April 2017, HMRC reformed the off-payroll rules to ensure individuals who are off payroll through their own company or other intermediary pay taxes on their income. These new reforms now mean that public sector organisations (including the CCG) or relevant third party are responsible for deciding whether the off -payroll rules for engagement apply and for paying the correct tax and NICs.

## **2. Purpose**

- 2.1. The aim of this policy is to provide a transparent approach to off-payroll arrangements and to ensure that the Clinical Commissioning Group (“CCG”) complies with HMRC regulations regarding the engagement of off-payroll workers by way of assessing and determining whether the individual is on or off payroll.
- 2.2. The CCG recognises and will apply the legislation made by HMRC in respect of off payroll engagements and is committed to demonstrating the highest standards of integrity and transparency in its business.
- 2.3. This policy also sets out a framework and provides guidance for recruiting managers involved in the engagement of off-payroll workers in that best practice is adopted in ensuring that the necessary checks that meet HMRC guidance are completed with reference to the following legislation:
  - Employment Rights Act 1996
  - Agency Workers Regulations 2010
  - HMRC IR35 Intermediaries Legislation and Off Payroll Working Rules for Public Authorities (<https://www.gov.uk/guidance/off-payroll-working-in-the-public-sector-reform-of-intermediaries-legislation>)
- 2.4. It is a Treasury requirement for public sector organisations (including the CCGs) that all Off payroll engagements are disclosed in the CCGs Annual Reports and Accounts. It is worth noting that this information is provided in the public interest and can also be requested under the Freedom of Information Act.

## **3. Scope**

- 3.1. This policy applies to all individuals who are not directly employed by the CCG and provide services to the CCG through an intermediary as defined by HMRC.
- 3.2. An intermediary can be a partnership; workers own limited company known as Personal Service Company (PSC), person working on behalf of an agency or another individual.

## **4. Responsibility**

4.1. Good working relations are vital for the CCG to operate successfully and provide services. There is a joint responsibility for management, Trade Unions and off-payroll workers to accept the responsibility of working together on issues in good faith and with the shared intention of facilitating good working relations.

### **4.2. Recruiting Managers**

The key responsibilities for Recruiting Managers include:

- Ensuring that this policy is observed when considering engaging with off-payroll workers and that due consideration is given when engaging with off-payroll workers and the associated costs to the CCG.
- Responsible for completing the HMRC employment status test <https://www.tax.service.gov.uk/check-employment-status-for-tax/setup> prior to commencing any procurement process in conjunction with support from HR and Finance.
- Ensuring that any financial implications of engaging with off-payroll workers are managed and approved in line with existing budgets.

### **4.3. Finance**

It is the responsibility of Finance to ensure that they:

- Provide advice on all financial aspects of this policy to ensure its consistent application and compliance with IR35 legislation.
- Support the recruiting manager in conjunction with HR who is responsible for the completion of the HMRC employment status test.
- Ensure that copies of completed HMRC employment status tests are kept on record.

### **4.4. Human Resources**

The key responsibilities for Human Resources are:

- Providing advice on the HR aspects of this policy to ensure its consistent application and compliance with IR35 legislation.
- Support the recruiting manager in conjunction with Finance who is responsible for the completion of the HMRC employment status test.
- Responsible for providing advice around the assessment and recruitment processes and ensure that contracts are issued in line with the outcome of the HMRC employment status test.

## **5. Equality Statement**

5.1. In applying this policy, the CCG will have due regard for the need to eliminate unlawful discrimination, promote equality of opportunity, and provide for good relations between people of diverse groups, in particular on the grounds of the following characteristics protected by the Equality Act (2010); age, disability, sex, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, carers and sexual orientation. A consistent Equality Impact Assessment is used for all policies and procedures.

## **6. Accountability**

- 6.1. The Chief Officer is accountable for this policy.

## **7. Implementing and Monitoring**

- 7.1. The Remuneration Committee is responsible for the formal approval of this policy. Following approval, the policy will be disseminated to staff via internal communication methods and available through the staff intranet.
- 7.2. The policy and procedure will be reviewed periodically by the HR Team in conjunction with Finance and Trade Union representatives. Where review is necessary due to legislative change, this will happen sooner.

## **8. IR35 Legislation**

- 8.1. The idea behind the IR35 legislation is to ensure that tax and NICs for individuals who are engaged in the work with the CCGs but are not paid via the CCG Payroll is appropriately accounted for. IR35 applies where:
- A. The individual provides services through an intermediary owned and controlled by the individual also known as a PSC, and;
  - B. The individual is working as an employee, i.e.
    - They are required to engage with the CCG and there is no right for a substitute to be provided to carry out the work;
    - The employer controls where, when and the way in which the work is carried out;
    - The individual is integrated into the organisation (for example is supervised, has a desk, phone etc.);
    - The employer must provide a certain level of work and the employee must do the work provided (i.e. there is no right to decline).

## **9. Off – Payroll Arrangements**

- 9.1. It is recognised that there may be a business need to engage with specialist skills and knowledge for temporary or substantive posts. The need for specialist knowledge and skills varies dependent upon the work and focus of the CCG at any given time, and there are a range of different types of individuals that the CCG may wish to engage with.
- 9.2. NHS England alongside HMRC regulations has enforced spending controls for the CCG when engaging the services of off-payroll workers. The CCG is required to obtain prior approval from NHS England that meets the following criteria (the CCG consultancy business case process and approval form are attached to appendix 1):
- All agency resources engaged above £600 per day (excluding irrecoverable VAT and expenses, but inclusive of agency fees) but lower than £800 per day;
  - Recruited to work for a period that exceeds 6 months, or;
  - Consultancy work with a value greater than £50,000.

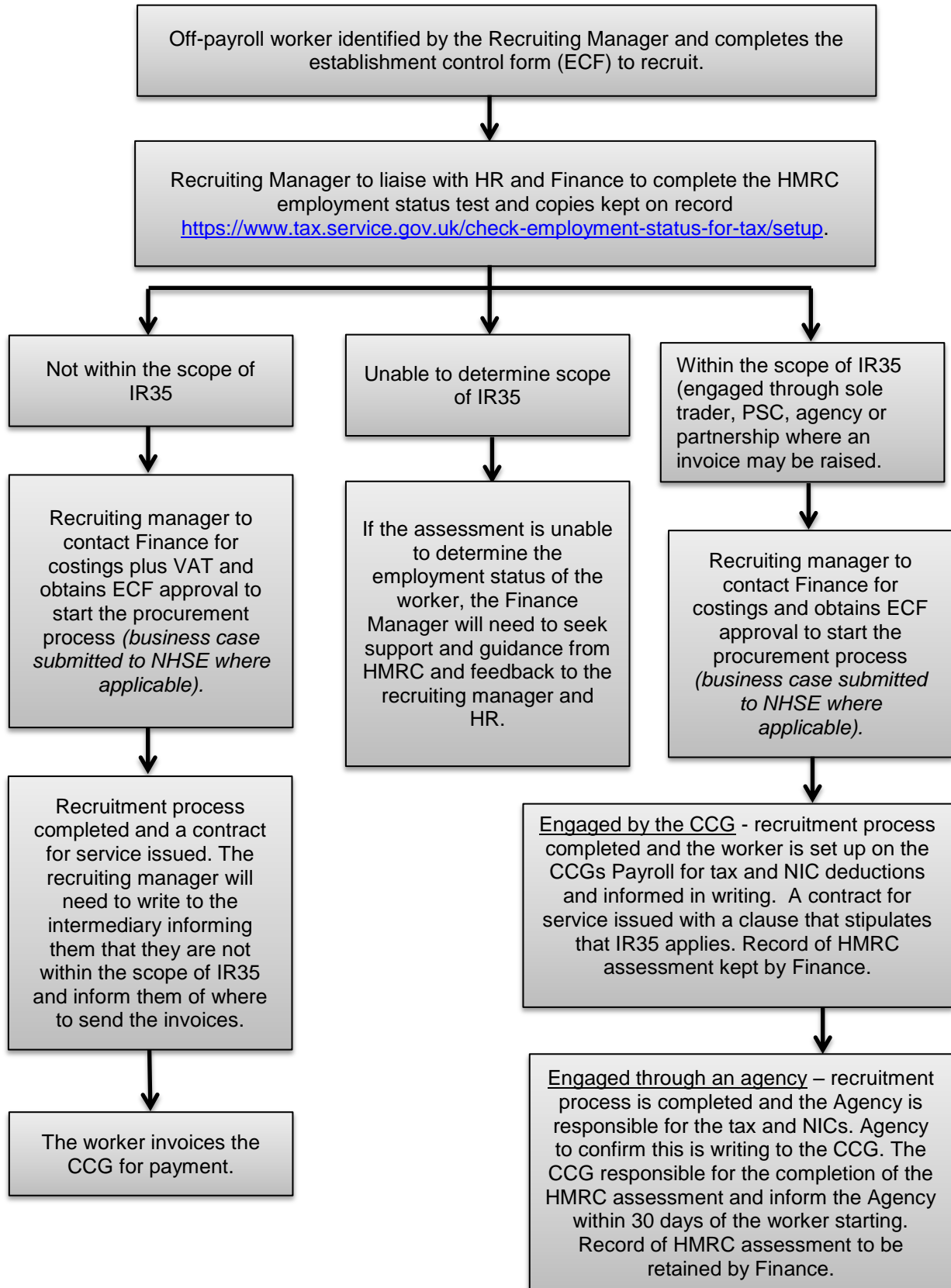
## **10. Off-Payroll Workers Engaged Through Agencies**

- 10.1. Where a recruiting manager has identified the need to cover a post, they must complete the off-payroll workers establishment control form and seek the necessary approval. Recruiting managers are recommended to engage with agencies that are approved through the procurement framework and have adopted terms and conditions approved by NHS organisations. There is a list of agencies who have been awarded contracts on the NMNC (RM971) framework that cover non-clinical roles to meet organisations temporary staffing needs. The prices agreed nationally and the list can be accessed via [-http://ccs-agreements.cabinetoffice.gov.uk/contracts/rm971.](http://ccs-agreements.cabinetoffice.gov.uk/contracts/rm971)
- 10.2. Details of the role outline and objectives will also need to be completed as part of the off-payroll workers establishment control form indicating the length of the engagement, agenda for change pay rates or daily rates.
- 10.3. Once approval is received, recruiting managers are expected to in line with the CCGs Recruitment and Selection Policy review the suitability of candidates to be shortlisted via the CV applications submitted by the agency (s). This should be followed by a face to face interview process where possible.
- 10.4. Where the recruiting manager appoints the worker, they must inform HR of the appointments details so that HR can determine whether ESR accessed is required for mandatory training. A local induction will need to be completed for all agency staff using the agency staff induction checklist.
- 10.5. The Agency will provide the recruiting manager with the contract documents and recruiting managers need to be aware that the Agency will be responsible for tax and NICs at source as they are the engager. It is important that the Agency declare this in writing and a record kept on file.
- 10.6. Under the HMRC IR35 Intermediaries Legislation and Off Payroll Working Rules for Public Authorities (<https://www.gov.uk/guidance/off-payroll-working-in-the-public-sector-reform-of-intermediaries-legislation>), the CCG holds the responsibility for undertaking the HMRC employment status test <https://www.tax.service.gov.uk/check-employment-status-for-tax/setup>.

- 10.7. It is the responsibility of Finance and HR to review the completed assessment before they are shared with the Agency. If IR35 applies then the Agency is responsible for paying the intermediary and the recruiting manager will need to inform them in writing that they are responsible for the deduction of tax and NICs within 30 days of the worker starting.
- 10.8. Recruiting managers need to be aware that under the Agency Workers Regulation that came into force on 1<sup>st</sup> October 2010 gives agency workers the entitlement to the same basic employment and working conditions as if they had been recruited directly, if and when they complete a qualifying period of 12 weeks in the same job. As a line manager or supervisor, you should provide the agency with up to date information on the CCG terms and conditions so that they can ensure that an agency worker receives the correct equal treatment, as if they had been recruited directly, after 12 weeks in the same job.
- 11. Off-Payroll Workers Engaged Through a Partnership, Sole trader, PSC or other Agency.**
- 11.1. Recruiting managers are expected to complete the establishment control form prior to the engagement.
- 11.2. The recruiting manager will need to establish the employment status of the worker for the purposes of tax and NICs in ensuring that the CCG meets its obligations under the IR35 legislation in conjunction with HR and Finance. It is really important to note that HMRC will not support results of an assessment where the arrangements have been made to achieve a certain outcome from the service and therefore deemed as non-compliance under the IR35 legislation.
- 11.3. Where the outcome of the test establishes that the engagement is classed as employed for the purposes of tax then the CCG becomes responsible for the deduction of tax and NICs at source. Where the outcome means IR35 applies then this must be communicated in writing to the worker that Payroll will deduct tax and NICs (see appendix 1).
- 11.4. The recruiting manager will need to complete the off-payroll worker appointment form and submit to HR who will set the individual up on ESR for the purposes of tax and NICs and issue the necessary contract in line with the engagement.
- 11.5. If the assessment is unable to determine the employment status of the worker, the Finance Manager will need to seek support and guidance from HMRC.
- 11.6. If the recruiting manager is unsure whether the company is PSC or not then, the recruiting manager will need to ask the individual to provide further details or a Companies House search undertaken.
- 11.7. If the outcome of the assessments deems the worker is for the purposes of tax is self-employed then the IR35 legislation does not apply in this case. It is important to note that workers do not decide whether they are self-employed and this is the CCGs responsibility to establish. Copies of all assessments will still need to be kept on record and once it is established the individual is not within the scope of IR35 that a letter is sent to them.
- 11.8. The recruiting manager will need to write to the intermediary informing them that they are not within the scope of IR35 and inform them of where to send the invoices.
- 11.9. Where there is an extension to a contract, or the role has changed or a new contract starts then the recruiting manager will be responsible for undertaking the HMRC test each time. Working arrangements can change over time and it is important to ensure these arrangements are under review.



## Appendix 1 - Off Payroll Arrangements Flowchart



## Appendix 2 – NHS England Introduction letter, form and flow chart



**GATEWAY NUMBER: 05656**

### Introduction

NHS England is implementing spending controls for CCGs in relation to the engagement of off payroll staffing. The controls described below build on the controls on CCG consultancy spend introduced in June 2015 which led to a significant reduction in CCG consultancy spend in 2015/16.

Specifically, CCGs are therefore required to secure advance approval from NHS England before engaging off payroll staff/agency staff who meet **any** of the following criteria:

- Cost greater than £600 per day (excluding VAT and expenses but including agency fees),
- Engaged for a period greater than 6 months, or
- In roles of significant influence (e.g. member of CCG Governing Bodies).

As of 1<sup>st</sup> August 2016, approval for all expenditure meeting the above criteria will be requested via this CCG Agency Business Case Approval Form. Approvals will be at the following levels:

- All agency resources engaged above £600 per day (excluding irrecoverable VAT and expenses, but inclusive of agency fees) but lower than £800 per day will require approval from the relevant NHS England Director of Commissioning Operations and their Director of Finance
- Engagements above £800 per day will require **additional** approval from Regional Directors and Regional Directors of Finance
- Any proposed engagements greater than £900 per day will also require the approval of the NHS England Commercial Executive Group.
- Expenditure below £600 per day but greater than 6 months in duration or covering areas of significant influence will require sign off from the Director of Commissioning Operations and their Director of Finance.

**CCGs must complete the pro forma on the following page.**

**Further guidance and the chart in Appendix A show the flow of business case approvals**

Business Case Approval Forms are to be sent to: [England.CCGcontrols@nhs.net](mailto:England.CCGcontrols@nhs.net) .  
Please send all queries to [England.CCGcontrols@nhs.net](mailto:England.CCGcontrols@nhs.net):

CCGs will also be asked to provide information on **current engagements** meeting any of the three criteria above by their local NHS England office. They will need to go through this process within 2 months for regional/national approval levels and 3 months for local approval levels. If subsequent approvals are not forthcoming then arrangements should be terminated within 4 weeks maximum unless there is a contractual commitment for longer; in which case it should be the earliest of 4 weeks or the contractual commitment.

For pre-existing arrangements, if a contractor has a fixed period say with 3 months' notice, that notice should be served pending approval to reduce the time required.

**NB: NHS England reserves the right to review appointments where circumstances change**

## AGENCY EXPENDITURE BUSINESS CASE APPROVAL FORM

For CCG completion	
<b>CCG name</b>	<b>and completion</b>
<b>Regional (Geography)</b>	
<b>Date submitted</b>	

Proposal Description
<i>Please give a high level summary of what this requirement entails (250 words)</i>

Reference Information			
<b>Title of the Requirement:</b>			
<b>Name of requestor:</b>		<b>Job role of requestor:</b>	
<b>Email address of requestor:</b>		<b>Date submitted for approval:</b>	
<b>Tel number of requestor:</b>		<b>Day Rate including irrecoverable VAT, agency fees and other costs e.g. expenses and Total contract value (£)</b>	
<b>Required duration (days):</b>			
<b>Proposed Start date.</b> NB: It should be noted that a minimum of six weeks must be allowed for approvals process before start date of assignment.		<b>End date:</b>	

Expenditure type (please tick ✓)			
<b>New Business Case</b>		<b>Extension to Business Case</b>	

Nature of business resource required for (please tick ✓)			
<b>Clinical resource</b>		<b>Non-Clinical Resource</b>	

Expenditure type	Please tick	<b>Details</b> (Please select one from the following list: Strategy; Finance; Organisational and Change Management; IT; Property and Construction; Procurement; Legal Services; Marketing and Communications; HR, Training and Education; Programme and Project Management; Technical; Other)
<b>All Professional Services</b>	<input type="checkbox"/>	Programme and Project Management / Finance and Organisational and Change Management
Nominated Contractors		
Specialist Contractors		
Interim Managers		
Other professional services		
<b>Assessment criteria</b>		
Please demonstrate the value of the proposed contract against the following criteria. Please limit answers to max. 350 words per question. Answers should be self-contained within this table, but further evidence and analysis can be submitted as an annex for consideration.		
<b>Ambition to deliver something of value, importance and relevance</b>	<b>What strategic or operational objectives does this request support?</b> <i>Please provide a short description of how your organisation's strategic and operational objectives are supported by this procurement, referring where relevant to your operational and five year strategic plan. Where appropriate, please also provide assurance that this work aligns with LHE strategy.</i>	
	<b>What outputs or specific deliverables are required, and how do they support the overall objectives?</b> <i>Please provide details of the outputs or deliverables required from the consultancy service. Outputs should be capable of objective evaluation.</i>	
	<b>Why do you need external resources to deliver these outputs or deliverables? What skills can or will be transferred to permanent CCG staff?</b> <i>Please explain why the services set out above cannot be resourced internally or sourced from peer organisations. What skills will be transferred to permanent staff, and how will this be done?</i>	

	<p><b>Please describe what the impact will be on CCG objectives and on patient care if approval is not given for this business case?</b></p>
<b>Clear scope</b>	<i>Please ensure the scope is clear and defined and provide information on how the scope was developed, including any engagement undertaken with relevant stakeholders</i>
<b>Robust contract management</b>	<i>Please explain steps you will take to manage the supplier to deliver value for money, including steps you will take to ensure the delivery of the scope as planned. Please include detail of payment structure including detail of approaches to link payment to deliverables</i>
<b>Capacity to implement findings/ recommendations</b>	<i>Please demonstrate your capacity to implement findings/recommendations of the procured support including details of steps taken. Please support your response with details of any relevant previous examples, such as specific examples of benefits realisation. Please note whether there are any contractual restrictions to sharing the outcomes of this work with the wider sector.</i>
<b>Timeframe of Assignment (s)</b>	<i>Please include when expected outcome will be delivered.</i>
<b>Robust post implementation review proposal</b>	<i>Please outline how you will review effectiveness of the off-payroll support/Agency worker support procured.</i>

**Procurement route if relevant**  
(please tick ✓)

<b>Framework</b> [Insert which one if known] NB: In addition to the controls described above CCGs will be expected to use existing framework arrangements to source interim staffing.		<b>Open tender</b>			
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**Procurement method and value on price:** *Provide details of the proposed procurement/resourcing method, including how you reached the decision that this is the best way to meet your business requirements, evidence of sourcing the best value resource. Please evidence any efforts to negotiate on day rates and agency fees. Please also provide details of the basis of payment (e.g. details of fixed fee) and why this will achieve best value.*

<b>Selected provider (if known):</b>	Attain
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**Authorisation** (two internal authorisations required as a minimum)

Authorisers <sup>2</sup>	Please tick ( <input type="checkbox"/> )	Name and Date	
Chief Officer		<b>By:</b>	<b>Date:</b>
Director of Commissioning		<b>By:</b>	<b>Date:</b>

**Benchmarking of rates**

*Please provide details of agreed benchmarking rates, referencing where possible agreed framework rates.*

**Financial case**

*Please provide details of how you have calculated the cost of the resource for the service required, by reference (as relevant) to bench-marked costs, and provide justification for the number of days required and/or mix of resources. Please provide evidence of the market engagement you have undertaken to calculate the financial case. You should also provide details of additional costs.*

**Breakdown of expenditure (expand as necessary)**

Resource, Role(s) and Grade(s) (or equivalent)	Unit Cost or daily rate	Discount agreed (%)	Units Required	FY Expenditure Due			Sub Total (£)
				16/17	17/18	18/19	

		<b>Contingency</b>					
		<b>Expenses</b>					
		<b>VAT (irrecoverable)</b>					
		<b>Total Cost</b>					

NB: It is the responsibility of the requestor to ensure that approval information is retained for audit purposes.

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Please send all queries to [England.CCGcontrols@nhs.net](mailto:England.CCGcontrols@nhs.net)

**NHS England will aim to respond to queries within 10 working days.**



## Appendix A - Guidance:

NHS England is implementing the introduction of spending controls for CCGs in relation to the engagement of off payroll staffing. The controls described below build on the controls on CCG consultancy spend introduced in June 2015 which led to a significant reduction in CCG consultancy spend in 2015/16. Specifically, CCGs are therefore required to secure advance approval from NHS England before engaging off payroll staff/Agency staff who meet the following criteria:

- Cost greater than £600 per day (excluding VAT and expenses but including agency fees)
- Engaged for a period greater than 6 months
- In roles of significant influence (e.g. member of CCG Governing Bodies).

As of 1<sup>st</sup> August 2016, approval for all expenditure meeting the above criteria will be requested via this CCG Agency Business Case Approval Form. Approvals will be at the following levels: All Agency resources engaged above £600 per day (excluding irrecoverable VAT and expenses, but inclusive of agency fees) but lower than £800 per day will require approval from the relevant NHS England Director of Commissioning Operations and their Director of Finance

- Engagements above £800 per day will require **additional** approval from Regional Directors and Regional Directors of Finance
- Any proposed engagements greater than £900 per day will also require the approval of the NHS Commercial Executive Group.
- Expenditure below £600 per day but greater than 6 months in duration or covering areas of significant influence will require sign off from Director of Commissioning Operations and their Director of Finance

In addition to the controls described above CCGs will be expected to use existing framework arrangements to source interim staffing.

### The approval process

Business Case Approval Forms are to be sent to: [England.CCGcontrols@nhs.net](mailto:England.CCGcontrols@nhs.net)

Please send all queries to [England.CCGcontrols@nhs.net](mailto:England.CCGcontrols@nhs.net)

The relevant panel will review each business case against a number of assessment criteria.

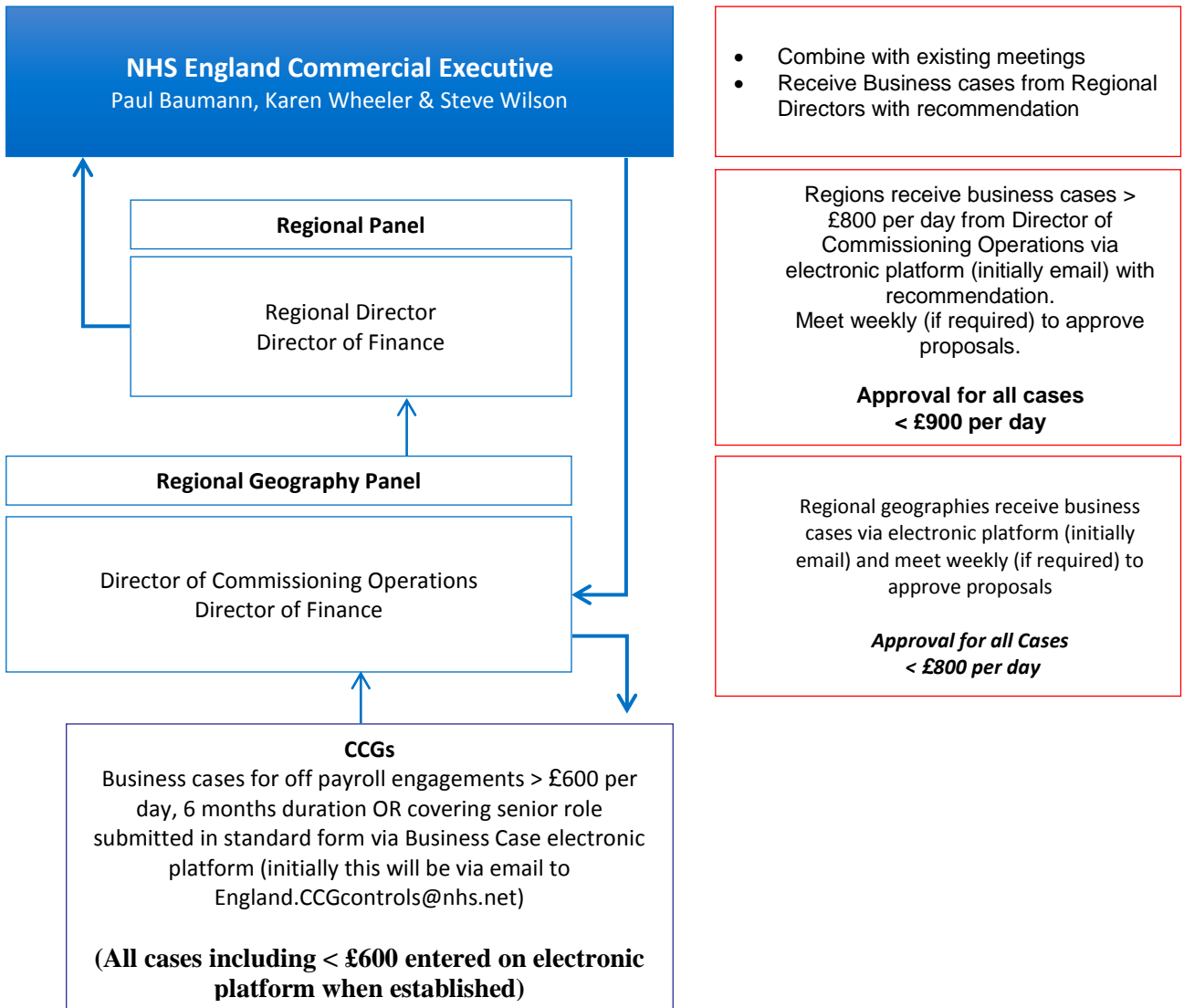
- VFM of proposed engagement
- Business need
- Reason for use of off payroll
- Role to be undertaken
- Framework compliance
- Any recruitment strategy if relevant
- Anticipated delivery start and end date

Approval will be given to business cases which clearly demonstrate good value for money against the assessment criteria.

## Compliance

All CCGs are expected to comply with this controls process. A failure to do so may be taken to indicate, for assurance purposes, that a CCG does not have adequate expenditure controls in place.

### Flow Chart for CCG Off Payroll/Agency Controls Process



## Appendix 3 - Equality Impact Assessment

<b>Title of policy</b>		Off Payroll Policy	
<b>Names and roles of people completing the assessment</b>		Tazeem Hanif (HR Business Partner) Sarah Mackenzie-Cooper (Equality and Diversity Manager)	
<b>Date assessment started/completed</b>		17.07.2018	19.07.2018
<b>1. Outline</b>			
<b>Give a brief summary of the policy</b>	<p>This policy outlines the CCGs approach to off-payroll arrangements and provides guidance to managers on the engagement of off-payroll workers within the CCG.</p> <p>The policy has been developed in line with NHS spending controls and HMRC IR35 legislation and guidance.</p>		
<b>What outcomes do you want to achieve</b>	<p>The aim of this policy is to provide a transparent approach to off-payroll arrangements and to ensure that the Clinical Commissioning Group ("CCG") complies with HMRC regulations regarding the engagement of off-payroll workers in satisfying its obligations around the payment of tax and NICs.</p> <p>This policy also complies with the Agency Worker Regulations 2010.</p>		
<b>2. Analysis of impact</b>			
This is the core of the assessment, using the information above detail the actual or likely impact on protected groups, with consideration of the general duty to; eliminate unlawful discrimination; advance equality of opportunity; foster good relations			
	<b>Are there any likely impacts? Are any groups going to be affected differently? Please describe.</b>	<b>Are these negative or positive?</b>	<b>What action will be taken to address any negative impacts or enhance positive ones?</b>
<b>Age</b>	No		
<b>Carers</b>	No		
<b>Disability</b>	No		
<b>Sex</b>	Yes	Positive	The introduction of the HMRC assessment tool ensures that the CCG is deducting the appropriate national contributions as required.
<b>Race</b>	No		
<b>Religion or belief</b>	No		
<b>Sexual orientation</b>	No		
<b>Gender</b>	No		

<b>reassignment</b>			
<b>Pregnancy and maternity</b>	No		
<b>Marriage and civil partnership</b>	No		
<b>Other relevant group</b>	No		
<b>4. Monitoring, Review and Publication</b>			
<b>If any negative/positive impacts were identified are they valid, legal and/or justifiable? Please detail.</b>	No anticipated detrimental impact on any equality group. The policy is applicable to all off-payroll workers and adheres to the NHS Litigation Authority Standards, HMRC IR35 legislation, statutory requirements and best practice. The policy makes all reasonable provision to ensure equality of access to all off-payroll workers. There are no statements, conditions or requirements that disadvantage any particular group of people with one or more protected characteristic.		
<b>How will you review/monitor the impact and effectiveness of your actions</b>	The CCG Finance team will produce an “off-payroll” report on a quarterly basis which will provide a summary of key information relating to off payroll payments to ensure that the CCG is compliant with IR35 legislation and that the HMRC assessments match the information held by Finance.		
<b>Lead Officer</b>	Tazeem Hanif	<b>Review date:</b>	November 2021
<b>5. Sign off</b>			
<b>Lead Officer</b>	Sarah Mackenzie-Cooper (Equality and Diversity Manager)		
	<b>Date approved:</b>	19.07.2018	