

Tax Assurance for Off-Payroll Appointees

Table 1: For all off-payroll engagements as of 31 March 2021, for more than £245 per day

No. of existing engagements as of 31 March 2021
Of which, the number that have existed :.
for less than one year at time of reporting.
for between one and two years at time of reporting.
for between two and three years at time of reporting.
for between three and four years at time of reporting.
for four or more years at time of reporting.

Confirmation that all existing off-payroll engagements, outlined above, have at some point been subject to a risk based assessment as to whether assurance is required that the individual is paying the right amount of tax, and where necessary, that assurance has been sought.

Table 2: For all new off-payroll engagements, or those that reached six months in duration between 1 April 2020 and 31 March 2021, for more than £245 per day

Number. of new engagements, or those that reached six months in duration, between 1 April 2020 and 31 March 2021
Of which...
<i>No. assessed as caught by IR 35</i>
<i>No. assessed as not caught by IR 35</i>
<i>No. engaged directly (via PSC contracted to department) and are on the departmental payroll.</i>
<i>No. of engagements reassessed for consistency / assurance purposes during the year</i>
<i>No. of engagements that saw a change to IR35 status following the consistency review</i>

Table 3: For any off-payroll engagements of board members, and/or, senior officials with significant financial responsibility, between 1 April 2020 and 31 March 2021

Number of off-payroll engagements of board members, and/or, senior officials with significant financial responsibility, during the financial year.¹
Number of individuals that have been deemed "board members, and/or, senior officials with significant financial responsibility", during the financial year. This figure should include both off-payroll and on-payroll engagements.

¹One Non-Executive Director receives no direct benefit as their costs are paid directly to their employer.

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