

Tax Assurance for Off-Payroll Appointees

Table 1: Highly paid off-payroll worker engagements as at 31 March 2023, earning £245 per day or greater.

No. of existing engagements as of 31 March 2023
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 p

Table 2: All highly paid off-payroll workers engaged at any point during the year ended 31 March 2023, earning £245 per day or greater

No. of temporary off-payroll workers engaged during the year ended 31 March 2023
Of which...
Not subject to off-payroll legislation
Subject to off-payroll legislation and determined as in-scope of IR35
Subject to off-payroll legislation and determined as out-of-scope of IR35
No. of engagements reassessed for compliance or assurance purposes during the year
Of which:
No. of engagements that saw a change to IR35 status following review

Table 3: For any off-payroll engagements of board members, and/or, senior officials wi

No. of off-payroll engagements of board members, and/or, senior officials with significant financial responsibility, during the financial year.
Total no. 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 on payroll and off-payroll engagements.

Number
80
24
20
4
4
28

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Number
24
0
24
0
0
0

ith

Number
1
21