

Off Payroll Working

1. Has the recent extension of the off-payroll working rules to the private sector made it more difficult for engagers to hire people with the right skills and expertise? To what extent has its introduction contributed to job vacancies?

As a contractor my next assignment will be an outside ir35 role. Circa 30% of contract roles mostly for the public sector are outside ir35.

2. For those engagers (and their advisers) who use the CEST (Check Employment for Tax Status) tool to assess employment status, how effective do you consider it to be? Do you have confidence in its results? If not, what further improvements need to be made to it?

MY client avoided CEST and issued a blanket determination for all contractors.

3. What changes have engagers had to make to apply the off-payroll rules to contractors, in terms of systems, personnel and training? By reference to your own experience, to what extent (if any) do you consider that compliance costs have increased because of the changes?

No changes from my perspective have been made.

4. How well has HMRC supported engagers, contractors, and their advisers with the implementation of the new rules and is any further or different type of assistance needed?

No support offered to me.

5. To what extent has the introduction of the new rules generated disputes between engagers and contractors concerning the status of contractors *vis à vis* the rules and how successfully or otherwise have these been resolved?

I am now undertaking legal action against my umbrella company for requiring me to illegally deducting employers NI from my pay. I asked my umbrella company, employment agency and end client if I was qualified for a bonus payment like a company employee – I was ignored.

6. What behavioural effects have resulted from the introduction of the new rules in the private sector in terms of the arrangements adopted in hiring contractors?

Elevated level of contractor churn after covid restrictions lifted as they seek outside roles.

7. The Government is proposing a new employment body with powers to enforce employment rights, including for those engaged by agencies and umbrella companies. How effective do you think such a body will be in ensuring workers, particularly the lower paid, are treated fairly?

Well thats a great idea. Ive just been shafted.. pay down 30% and.no employment rights after going on payroll with the umbrella co.

8. How successful will the draft Finance Bill proposals for earlier publication of information about promoters and avoidance schemes be in protecting individuals from being drawn into such schemes

Better to be upfront on what to avoid.