

NHSBT Contractor's brief on collecting Tax Assurances

PAYE Workers	Umbrella Company	Ltd (By Exception)
<p>We are required to ensure that all off-payroll workers within NHSBT comply with IR35 tax legislation. Therefore as part of the on-boarding process we will need to confirm your tax status. We will require you to be PAYE or be paid via an umbrella company. We will confirm this arrangement with your agency prior to your starting.</p>		
<p>If your arrangement is as a PAYE Worker</p> <p>If you are working via an agency and paid on their payroll on a fully PAYE basis this can be checked during the recruitment process on the booking system and you will not be required to provide any further evidence.</p>	<p>If your pay arrangements are made to you via an Umbrella Company</p> <p>Your agency umbrella company will be asked to confirm that all income received to the umbrella company from NHSBT employment is subject to PAYE and only reasonable expenses are offset prior to PAYE and NI being applied. Additionally we require them to assure us that no income is being withdrawn as dividends.</p>	<p>If your payments will be made to you via your Ltd Company</p> <p>NHSBT has made a decision that we will not contract with individuals via a Personal Service Company. This will only be done by exception only and with prior approval from the Finance Director.</p>