

# Off-Payroll working (IR35)

Are you ready for the changes in April 2020?



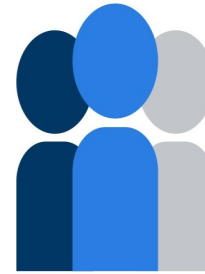
**The rules are changing— You need to ensure your Business is ready !**

The rules of Off -payroll working (IR35) which enables a worker to be paid through their own limited company or umbrella PSC is being rolled out to the private sector in April 2020.

You as the hiring company, will now have to determine whether all workers within your business are 'inside' IR35 (employee) or 'outside' (genuine contractor)

The most important aspect of this roll out is that the HMRC will be able to work up the chain to the END USER (YOU), for any unpaid tax liabilities.

For more information visit [www.gov.uk](http://www.gov.uk) and search for '**Check Employment status**'



# CAPITAL

RECRUITMENT GROUP

**Inside or Outside - Here is a guide. Consider the following questions, if ANY apply then it's a high chance the worker falls INSIDE IR35:**

1. The 'self employed' works only for you.
2. The worker is under your Supervision, Direction or control
3. The worker cannot send a replacement in his place
4. You pay the driver or the agency pay the driver on a invoice

## **Potential issue - Recruitment Challenges**

We understand that a large % of recruitment businesses workforce are employed through a limited company. We are working hard to educate those workers to ensure that come April 2020 we are in a strong position to move forward and still be able as a business to cover your temporary requirements.

## **Potential Issue—Tax liability**

As the end user you need to be confident that the agency supplier you use ensure that you are protected. All our workers post April 2020 will be employed on a PAYE basis.