## 

## APPENDIX D IR35 WORKER NEW STARTER FORM

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| **IR35 Worker New Starter Form** |

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| **Guidance notes and introduction** |
| From the 6 April 2017, the Government changed the rules in relation to off-payroll intermediaries' legislation (commonly known as IR35) within the Public Sector. This change will affect any off-payroll working arrangements including agency workers, personal services companies, self-employed and Consultants and apply to payments made on or after 6 April 2017 with tax and NI deducted at source. As a consequence, the changes will affect contracts made before and after that date.  Failure to comply with this legislation opens the Council to risk, including the financial requirement to pay employer’s contributions on payments to those that HMRC do not believe are self-employed (at approximately 13% of their fees/rate).  This form is not to be used for employees, and is only to be used when you have engaged a new starter that meets ALL of the following criteria:   1. You have engaged, or are looking to engage a non-employee for a period of time; AND 2. The worker has been assessed using the Employee Status Indicator (<https://www.gov.uk/guidance/check-employment-status-for-tax>) and/or HMRC directly, and assessed to be an **employee** (as opposed to self-employed); AND 3. The worker is not engaged through the Corporate. Manpower contract and the agencies it managers on the Council's behalf.   When completed, please return to [CorporateHRAdminSupp@lincolnshire.gov.uk](mailto:CorporateHRAdminSupp@lincolnshire.gov.uk) or for schools: [HRSchoolsTeam@lincolnshire.gov.uk](mailto:HRSchoolsTeam@lincolnshire.gov.uk). When registered on Business World On! a record will be set-up for tax and NI to be deducted from the individual according to law, and also to allow the individual to present invoices for payment. Invoices will be dealt with in accordance with the regular accounts payable process, with the required tax and NI deductions made. |

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| **You and your organisation Details** | | | | | | | | | | |
| Name of manager / Headteacher responsible for the engagement |  | | | | | | | | | |
| School name (if applicable) |  | | | | | | | | | |
| Director and service area (if applicable) |  | | | | | | | | | |
| Your email address |  | | | | | | | | | |
| Your telephone Number |  | | | | | | | | | |
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| **Supplier and Worker Details** | | | | | | | | | | |
| **Worker details** | | | | | | | | | | |
| Worker full name |  | | | | | | | | | |
| Worker’s home address |  | | | | | | | | | |
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| Postcode |  | | | | | | | | | |
| Worker’s date of birth |  | | |  | | | |  | | |
| Worker’s National Insurance number |  | | | | | | | | | |
| Worker’s tax code (if known) |  | | | | | | | | | |
| Worker’s gender |  | | | | | | | | | |
| Supplier (company) Name |  | | | | | | | | | |
| Company number |  |  |  | |  |  |  | |  |  |
| Company’s address |  | | | | | | | | | |
| Registered company Address (if different from above) |  | | | | | | | | | |
| **Supplier details** | | | | | | | | | | |
| Supplier (company) Name |  | | | | | | | | | |
| Company number |  |  |  | |  |  |  | |  |  |
| VAT registration number  (if applicable) |  | | | | | | | | | |
| Company’s address |  | | | | | | | | | |
| Registered company Address (if different from above) |  | | | | | | | | | |
| Tel number |  | | | | | | | | | |
| Email address for remittance |  | | | | | | | | | |
| Email for purchase orders |  | | | | | | | | | |
| **Supplier Bank details** | | | | | | | | | | |
| Bank Account Holder Name |  | | | | | | | | | |
| Bank account number |  | | | | | | | | | |
| Bank account sort code |  | | | | | | | | | |
| Building society roll ref (if applicable) |  | | | | | | | | | |

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| **Assignment Details** | |
| Assignment Title |  |
| Description of assignment |  |
| Start Date |  |
| Anticipated end date |  |
|  | * Hours worked category * Tax code (from starter checklist or P45) * NI Category * Starter Checklist A,B,C flag |

Once HR Admin has set up the worker on the system, you will be provided with an IR35 Worker ID. Once received, you will need to ensure that you raise a requisition and follow the Purchase to Pay Process. If you require assistance, contact [suppliers@lincolnshire.gov.uk](mailto:suppliers@lincolnshire.gov.uk).

**\*\*\* For HR Admin Use Allowance Only – Please ensure resource’s supplier dropdown option from Employees (EM) to Consultants IR35 (CO) \*\*\***