

# OFF-PAYROLL ACTION PLAN

*ENGAGER*

UKTraining



## Step 1: Initial preparation

Issues	Timescales	Key people	Action
<ol style="list-style-type: none"><li>1. Set up steering group – senior sponsor?</li><li>2. Set up working party with appropriate reps</li><li>3. Audit of PSCs</li><li>4. Who will do SDS?</li><li>5. Will you buy software or use CEST?</li><li>6. Who will design, issue and track SDS</li><li>7. Who is negotiating with contractors caught by IR35? Projects/roles impacted</li></ol>			

## Step 2: Detailed preparation

Issues	Timescales	Key people	Action
<ol style="list-style-type: none"><li>1. Set up internal processes and software changes/testing</li><li>2. Set up dispute process &amp; handling PSC queries</li><li>3. Communications' strategy</li><li>4. Create 'starter' checklist</li><li>5. Discuss deemed employee timescales: record set up, payment date</li><li>6. VAT and fees – how?</li><li>7. Impact on pay scales</li><li>8. Estimate of increased costs for business</li></ol>			

## Step 3: Implementation

Issues	Timescales	Key people	Action
<ol style="list-style-type: none"><li>1. Is anyone on payroll already for security login etc</li><li>2. Is anyone both a contractor and employee?</li><li>3. Amend reports to include/exclude contractors</li><li>4. VAT set up – non-NI'able/taxable elements</li><li>5. How will you pay the deemed employees?</li><li>6. Payslips/statements</li><li>7. P45s/P60s and year end generally</li></ol>			

## Step 4: Ongoing duties

Issues	Timescales	Key people	Action
<ol style="list-style-type: none"><li>1. Reviewing processes, forms and reports</li><li>2. Contracts/letters of engagement</li><li>3. When to reassess contractors</li></ol>			



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