

FCSA

PEO SINGLE EMPLOYMENT CODE 2026-27

26/10/26 · v02PC2026

CONTENTS

PEO Single Employment Code

Questions for all applicants · 2026–27 edition

Foreword 2

General information for applicants 3

A Engagement, illustrations & contracts 8

B Payments, PAYE & holiday pay 21

C Disciplinary & grievance 27

D Insurances 28

E Pensions & auto-enrolment 29

F Match permanent pay (AWR) 33

G Expenses — policy & claims 36

H Contracts & expense auditing 42

I VAT 43

J Additional information 45

FOREWORD

Raising standards across the temporary labour market

FCSA is dedicated to raising standards and promoting supply chain compliance for the temporary labour market. A key way we do that is to publish our **Charter and Codes**. We do this so that all industry stakeholders and, importantly, all the workers who use our Members' services can be assured that FCSA Members are fully compliant with the laws and regulations surrounding employment rights, personal taxation and corporate compliance with the off-payroll rules. All FCSA Members undertake to abide by our Charter and Codes as a condition of their membership and are contractually obliged to maintain these high standards throughout their membership.

Our Codes, which sometimes go above and beyond what is lawfully required, are formulated by FCSA working closely with independent experts in these areas, and changes are reviewed prior to publication by a wide variety of industry stakeholders and official bodies. The Codes cover complex issues and that is why they are constantly under review and updated as often as is required to keep them relevant and reflective of not only the regulations but also industry best practice. We believe our Codes set the highest standards of compliance and are industry-leading in their comprehensive scope.

Members are assessed against FCSA's Codes not by in-house staff or inexperienced evaluators, but by a panel of fully independent and nationally renowned professional services firms, lawyers and accountants, with an authoritative level of expertise in these specialist areas. This assessment for FCSA certification is rigorous and stringent and, as a result, it is recognised as the industry's compliance gold standard.

I'd like to thank you for taking the time to read our Charter and Codes.

Chris Bryce

Chief Executive · Freelancer & Contractor Services Association

BEFORE YOU BEGIN

General information for applicants

Please read this section in full before submitting the Mandatory Code to your chosen reviewer.

The Freelancer & Contractor Services Association (FCSA) operates a best practice code of compliance ("the Code") designed to ensure that its Certified Members are providing compliant advice and/or employment supported by the highest level of professional and ethical standards. New applicants for Certified membership are required to comply with the following Code of Compliance questionnaire ('the FCSA Code of Compliance') and to provide the necessary supporting evidence as well as providing certain additional general information.

The declaration and information provided will be subject to testing in certain cases by our assessors as part of our review process, as outlined below. Appointed assessors will undertake their review and present their findings to FCSA. FCSA will consider this, together with other publicly available data, before deciding on the merits of any application.

All applicants and renewing Members are required to complete a Fit & Proper Person Form to assist in determining the reputation of individuals that control the applicant/Member business. In its reasonable opinion, FCSA reserves the right to reject an application or a Member on the basis of potential reputational damage to FCSA, perceived or otherwise, due to the background or behaviour of an applicant business, an individual associated with that business or a current Member.

Misleading FCSA in any way, including but not limited to failing to declare alternative business models, alternative provider companies, operation of dual payroll methods or systems, and any other practice designed to obscure or obfuscate deductions made from employees or contractors may result in immediate termination of your membership without appeal and with no refund of membership or assessment fees. Any Member that is terminated from FCSA Membership must wait a minimum period of 12 months from termination before reapplication.

For more information on the different operating models covered by this code and the types of services offered by FCSA Certified Members, please refer to the FCSA website.

Appointed assessors

FCSA has a selection of appointed assessors who are authorised to review compliance with the FCSA Code of Compliance. The assessors are partnerships between firms with proven ability to provide the necessary financial and legal expertise to review the code. Appointed financial assessors are — BDO, EY, Saffery and appointed legal assessors are — Brabners, Pinsent Masons, JMW Solicitors.

The assessors will be selected from the above list. As all applications require completion of the Mandatory code, this will be a legal assessor in addition to a financial assessor. The cost of the review is the same whichever assessor team is used.

Important information

The Code of Compliance review ("the Review") is a sample review of certain transactions of an Certified Member's or prospective Member's business within a defined period, based upon the signed declaration of the Code and the information/documentation and explanations (together, "the Information") supplied by the business in question.

In conducting the review, FCSA's assessors will rely on the information supplied by the business in question and will not conduct any independent verification as regards the accuracy or completeness of this. Accordingly, FCSA and its assessors accept no responsibility whatsoever for any error or inaccuracy contained in the information, or for any loss or damage suffered by any person who relies on such information.

For the avoidance of doubt, FCSA (and its assessors') review does not constitute any form of independent audit of the business in question and should not be held out to be, or be taken, as such.

The review cannot, in itself, guarantee current, past or future compliance with relevant legislation, regulations and appropriate industry practices and neither should it be taken to mean that HMRC or any other professional or regulatory body will not enquire into any matter that is subject to the requirements of the FCSA Code of Compliance. Any prospective or current Member is at all times responsible for ensuring its compliance with relevant legislation, regulations and related industry practices and FCSA (and its assessors) accept no responsibility to them or any third parties whatsoever in this regard.

The Code of Compliance

Our Code of Compliance sets out the minimum standard required of Members who operate and offer employment and self-employed solutions to workers and provide advice to limited companies. You will be asked to sign a declaration at the end of the Code to confirm that you act and adhere to the Code. If there are any areas within the Code that you are unable to comply with, please provide the appropriate information in detail to explain why you are unable to comply. Information/documentation received from you will be used to ascertain whether you are adhering to the Code.

For new applicants, this information should be supplied as part of your application. Existing Members should provide this information before each renewal date in accordance with the review timetable. If changes occur which may mean that they no longer operate in accordance with the code, this should be raised with FCSA as soon as they become aware of any concerns and, in any event, before any renewal application.

References to “you” and “your” relate to all businesses which provide employment, self-employed and/or advice covered by this code. By virtue of applying for FCSA certification, you agree to information pertaining to your certification being shared with HMRC.

There are seven elements to the Code:

- Mandatory questions for all applicants (this document)
- Umbrella Employers questions
- Limited Company Advisors questions
- Self-employed / CIS questions
- Professional Employment Organisation (PEO) questions
- Worker questions
- Fixed-Term Employment questions

Any Member/applicant will be expected to comply with all areas of the Code in which their business operates irrespective of the number of workers operating under that model. You must send supporting documents as part of your application and samples as required by FCSA assessors. All information provided during the application/renewal will be presumed to have a 6 month “shelf life” such that, if an application is delayed or suspended, it will be necessary to provide new sample data and a renewed application pack if a period of 6 months has expired. This will carry an additional cost to the applicant’s/Member’s application.

Your application will be reviewed on our behalf by our assessors, who will check whether the declaration has been signed and that the supporting information is provided, and will request any additional data, etc. Once all data has been received, assessors will then review the information and undertake a virtual site assessment to review your processes and check whether, based on a sample of documents to be made available upon request, that your actual business practices appear to be accordance with the Code. Once this external review process has been completed, the completed signed declaration, supporting data, etc., is provided to FCSA.

If FCSA considers that you appear to meet the requirements of the FCSA Code, your membership will be processed. If you do not appear to have met the requirements of the FCSA Code, FCSA will advise you of this as soon as possible and you will be invited to discuss with FCSA any changes required in order for the application to proceed.

If you need any professional advice regarding compliance with the FCSA Code, you may consult an appropriate advisor. You are not required to share any such separate advice with FCSA, although FCSA will need to be satisfied that you are operating in accordance with the FCSA Code before the application can proceed. If as a result of subsequent action, advice, etc., you consider that you should meet the requirements of the FCSA Code (for example, if you have made changes to your systems or provided additional staff training), you can request that we re-test any relevant areas before your application proceeds. You will be responsible for meeting any additional FCSA costs incurred, e.g., in the event of a follow up virtual site assessment and/or review of documentation.

The application should be completed within one year from commencement of the Due Diligence check. If the assessment process goes beyond this date, there is a requirement to resubmit the Fit & Proper Persons forms, as these are annual checks performed by FCSA. Evidence collected by the Assessors may have expired, resulting in further work and Assessor costs.

This review process will be completed annually for all FCSA Certified Members with changes being made to working practices between reviews as the Code is updated. All existing Certified Members will be required to abide by the annual review process which is adopted by the FCSA Board. Failure to adhere to this process will result in the matter being referred to the FCSA CEO with the expectation being that your membership will be rescinded, and your details removed from the FCSA website. Remediation of any non-conformities (breaches) found within the assessment process must occur within 21 working days.

You consent to the above process as part of the membership application process.

SECTION A

Engagement, illustrations & contracts

Introduction letters, financial illustrations, Key Information Documents and employment contracts.

A

A1a

SELECT ALL THAT APPLY

Confirm you supply potential new employees with an introduction letter or email which contains the following:

- **a** An explanation as to the basis on which your business operates, i.e., as an employer providing its employees with work;
- **b** That you clearly identify the company who is the worker's employer (PEO) and that they will be solely employed by the PEO for the purposes of the relevant engagement and that the employee is aware of their statutory employment and agency worker rights;
- **c** Confirmation that the employee will not be engaged through any other intermediary or third party and that there will be no joint employment;
- **d** That the employee will be subject to a proof of identity check;
- **e** That the employee will be subject to a right to work check;
- **f** The employee will be required to enter into employment related agreements such as an employment contract;
- **g** The basis upon which the employee can claim expenses is explained;

A1b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Copy of introduction letter or email. Please also provide cross referencing to where the above are included within the introduction letter or email.

Any documentation provided will be assessed to ensure that joint employment is not being offered.

A2

SELECT ALL THAT APPLY

A financial illustration is optional, though where provided to a potential employee confirm:

- **a** Clearly states that it is only an estimate;
- **b** Does not use unquantifiable savings or benefits (such as potential P87 claims, employee discount schemes or similar) to increase the worker's pay; (Any unquantifiable savings should not be included on the illustration);
- **c** Is based on 52 weeks;
- **d** Does not include expenses within the calculation;
- **e** Clearly shows the gross pay rate;
- **f** Clearly states the default holiday position as either advanced or accrued;
- **g** Clearly lists the assumptions used including if pension contributions have been excluded from the illustration;
- **h** Clearly shows the tax code used, with a specific explanation when: A Week 1/Month 1 tax code is used - this should only be used where YTD figures are unavailable A personal allowance is reduced for high rate earners;
- **i** DISCLAIMER MUST BE USED WITH ANY ILLUSTRATIONS: As an certified member of the FCSA, all annualised illustrations are required to show the tax implications of working a full 52 week year in relation to any earnings which may exceed the £100k threshold.

A3a

SELECT ONE

Do you provide a financial illustration to all prospective employees:

In all cases | Only when requested | Never

A3b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

If yes to the above, provide a copy of a template financial illustration based on the following examples:

£618.75 a week (£16.50ph x37.5hours), £961.54 a week (£50,000pa), £1442.31 a week (£75,000pa),£10,000 a month (£120,000pa).

Please also provide cross referencing to where the above are included within the financial illustration.

FCSA note, please be aware that if financial illustrations are inaccurate, misleading or are deemed to be used for competitive advantage, it may jeopardise future FCSA membership.

A4a

SELECT ALL THAT APPLY

Confirm your marketing literature, web pages, scripts and training material all support the PEO employment model and include:

- **a** Clear explanation that the model being used is a PEO single employment model;
- **b** Explanation of the employment relationship with the worker;
- **c** No fee to the worker;
- **d** VAT on invoice;
- **e** Does not refer to employees as clients.

A4b

- EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please attach copies of ALL current promotional and/or marketing material and provide your website URL.

A5a

- YES / NO

Do you supply/have a process to supply the agency with a Key Information Document (KID)?

Yes | No

A5b

- EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide your policy or an overview of the process you follow to support with the above including a sample KID document.

A6a

SELECT ALL THAT APPLY

Does the employee's employment contract include with regard to mutuality of obligation between the employee and the employer:

- **a** A guarantee of at least 336 hours work in any 12 month period commencing on the employee's start date of continuous employment and each anniversary thereof;
- **b** An obligation that the employer will assist the employee to secure future assignments during periods when the employee has no assignment;
- **c** An obligation that the employee cannot unreasonably decline work offered to them;
- **d** Employment termination procedures/notice periods which are legally compliant.

A6b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Copy of employment contract. Please also provide cross referencing to where the above are included within the employment contract (include referencing to the appropriate clauses).

A7a

SELECT ALL THAT APPLY

Does your employment documentation (Contract of Employment together with any Assignment Schedules) contain all information required in a Statement of Employment Particulars as set out in the Employment Rights Act, including (but not necessarily limited to):

- **a** The employer's name;
- **b** The employee's name;
- **c** A job title or brief job description;
- **d** The start date of the employee's employment;
- **e** The employee's initial rate of pay and when the employee will/how often the employee will be paid (any future rates will be shown in assignment schedules as the rate of pay will be set on an assignment by assignment basis);
- **f** The hours and days of work including whether these hours and days are variable;
- **g** Holiday leave and entitlement (and if that includes public holidays) and how holiday pay will be calculated;
- **h** Where the employee will be working;
- **i** If an employee works in different places, where these will be and what the employer's address is;
- **j** How long any probation period is and what its conditions are;
- **k** Any training the employee is required to undertake, whether or not this is paid for by the employer;
- **l** Sick pay arrangements and procedures;
- **m** Other paid leave (for example, maternity leave and paternity leave);
- **n** Notice periods;
- **o** Information about disciplinary and grievance procedures;
- **p** Any collective agreements that affect the employment terms and conditions or if there are no collective agreements that affect the employment terms and conditions, a statement to that effect;
- **q** Pension and pension schemes;

A7a

- CONTINUED

r Any additional benefits (including non-contractual benefits) the employee may be entitled to;

s No end date to the employment.

A7b

- EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please provide appropriate employment documentation. Please also provide cross referencing to where the above are included within the respective employment documentation (referencing to the appropriate clauses).

A8a

- CONFIRMATION

Confirm that your contract clearly states that any accrued entitlement for holiday must be taken within the holiday year, as stated within the employment contract, or at termination of the contract, whichever occurs first.

Confirm | Cannot confirm

A8b

- EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please provide evidence. Please also provide cross referencing to where the above is included within the respective employment documentation.

A9a

SELECT ALL THAT APPLY

Please confirm that:

a throughout the holiday year and when an employee is approaching the holiday year end (at least four weeks prior), you remind your employees to take holidays;

b As a responsible employer, you should ensure all employees take and are paid for holidays during the holiday year, or payment in lieu of holiday entitlement on termination of the employment is made. Any exceptions to this policy should be logged internally, raised and discussed with the FCSA assessors.

A9b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please provide process and evidence of payslip, email, letter, portal etc.

Please also provide any exceptions to this policy.

A10a

SELECT ALL THAT APPLY

Does your employment contract include appropriate clauses covering:

a Salary payments;

b Holiday entitlement. Holidays can be taken during and between assignments and the basis on which holiday is accrued;

c Mutuality of obligation between assignments;

d Grievance/discipline procedures;

e Appropriate termination provisions.

A10b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Copy of employment contract. Please also provide cross referencing to where the above are included within the employment contract (referencing to the appropriate clauses).

A11a

SELECT ALL THAT APPLY

Please provide:

- **a** Assignment schedule;
- **b** Employee handbook;
- **c** Policy on Working Time (unless included in the employment contract);
- **d** Policy on Health & Safety (unless included in the employee handbook);

A11b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please provide copies of the above as required. Such documentation should be readily available/accessible to employees.

A12a

SELECT ALL THAT APPLY

Confirm that you have a process or standard documents to deal with the following:

- **a** You seek to ascertain the employees work status when the employee is not on assignment, e.g. Taking annual leave, Unavailable to work through sickness, maternity or paternity, Available for and seeking work;
- **b** You confirm in writing the employees last day of employment in accordance with contractual notice periods or any agreed waiver of the same if a shorter notice is agreed;
- **c** You confirm you pay any outstanding financial holiday entitlement where the employment ends, as part of the final payment.
- **d** Where holiday pay is accrued, you confirm that you supply the employee with access and visibility to their accrued holiday pay summary;
- **e** Where holiday pay is accrued, you confirm that you supply the employee with a summary detailing the accrued entitlement before paying the balance at termination of their employment.
- **f** If employment has already been terminated, you confirm that you provide a separate payment for all outstanding financial holiday entitlement.

A12b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide supporting evidence in respect of the above and cross reference where appropriate.

A13a

SELECT ALL THAT APPLY

Please confirm:

- **a** That your employees receive a statutory payslip?
- **b** That your employee payslips meet the regulatory requirements introduced from April 2019 for them to include “where the amount of wages or salary varies by reference to time worked, the total number of hours worked in respect of the variable amount of wages or salary either as: i) a single aggregate figure, or ii) separate figures for different types of work or different rates of pay.”.

A13b

SELECT ALL THAT APPLY

Confirm that your payslip clearly shows:

- **a** Gross payment;
- **b** Hours/days worked (for each different type of work or rate of pay);
- **c** Holiday pay (applicable when paid out);
- **d** Taxable pay;
- **e** Niable pay;
- **f** Employee deductions (including any variable and/or fixed deductions from the gross amount stating the description of the deduction);
- **g** Net Pay;
- **h** Expenses;
- **i** Year to date figures (including Taxable pay, NIable pay, Tax & NI deductions).

A13c

SELECT ALL THAT APPLY

Confirm that this General (shown on the payslip and/or reconciliation statement if separate pages) information is shown:

- **a** Company name & PAYE reference;
- **b** Employee details (name, address, NINO, employee number);
- **c** Pay date & pay period/s;
- **d** Holiday pay (Amount brought forward & Amount taken).

A13d

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide a copy of a template statutory payslip.

A14a

CONFIRMATION

Confirm the payslip or portal provided to employees displays the accrued holiday entitlement balance or if 'advanced' the amount is clearly visible on the payslip.

Confirm | Cannot confirm

A14b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide a copy of a template payslip or other document made available. If the accrued holiday balance is not provided on the payslip, provide template document issued to employee to advise them of the accrued balance.

A15a

CONFIRMATION

Confirm the termination of an assignment does not automatically lead to the termination of employment?

Both the employer and the employee should follow the statutory notice for termination employment.

Confirm | Cannot confirm

A15b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide a copy of your policy in relation to the termination of an assignment.

SECTION B

Payments, PAYE & holiday pay

Employee benefits, PAYE/NIC, payment routes and holiday pay.

B

B1

YES / NO

Do you offer payments to or for the benefit of employees other than as employment income?

Yes No

B2

YES / NO

Are all payments made to employees working even partly in the UK subject to PAYE/NIC as required, e.g., under the Offshore Intermediary legislation?

Yes No

B3

YES / NO

Are any transactions, funds or payments, or any part thereof, made or held outside the UK?

Yes No

B4

- YES / NO

Do you have a policy that all payments to employees are made into UK based bank accounts except in exceptional circumstances?

Yes | No

B5

- YES / NO

Are all payments to employees paid into accounts in the employee's name only?

Yes | No

B6a

- YES / NO

Is the employee a shareholder in the company?

Yes | No

B6b

- CONFIRMATION

If so, confirm if dividends paid to the employees?

Confirm | Cannot confirm

B6c

- EVIDENCE REQUIRED

DOCUMENT UPLOAD

If yes to B06a, please provide a schedule of the company's share register.

B7

- YES / NO

Are any payments (save for authorised expenses and HMRC approved salary sacrifice payments such as childcare vouchers) made to employees free of tax and NIC?

Yes | No

B8

- YES / NO

Is the wage always paid per hour to employees against signed timesheets irrespective of any other factors e.g. non-payment by an agency or end-hirer?

Yes | No

B9a

- SELECT ALL THAT APPLY

Do you exclude the following payments made by workers from National Minimum Wage (NMW)/National Living Wage (NLW) calculations where required contractually or set out within an Employee Handbook:

a. Payments that shouldn't be included for the employer's own use or benefit, i.e. if the employer has paid for travel to work;

b. Items the employee has bought for the assignment and is not refunded for, i.e. tools, uniform, safety equipment.

c. tips, service charges and cover charges;

d. extra pay for working unsocial hours on a shift.

B9b

- EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please provide a small sample of payslips and the corresponding timesheets.

B10

CONFIRMATION

Where a salary sacrifice agreement is in place, what process is in place to ensure the revised pay level still meets the National Minimum Wage pay levels?

Confirm | Cannot confirm

B11a

CONFIRMATION

Confirm holiday pay is at or above the minimum statutory level of days and calculated on the full taxable gross pay each pay period?

Confirm | Cannot confirm

B11b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide evidence you have an appropriate process for the calculation and payment of holiday pay. Please also provide a small sample of payslips (both accrued and advanced as applicable, and at least 3 consecutive payslips for the individual for each).

B12

CONFIRMATION

Confirm your holiday pay mechanism contained within the employee's employment contract?

Confirm | Cannot confirm

B13a

- YES / NO

Do you allow for ‘advanced’ holiday pay?

Yes | No

B13b

- WRITTEN RESPONSE

If yes to B13a, please explain.

Written response

B14a

- CONFIRMATION

Confirm that if you ‘advance’ holiday pay, is this shown as a separate item on the payslip?

Confirm | Cannot confirm

B14b

- EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide supporting evidence of request, payment made and also transparency of process and calculation in the contract i.e., weekly payslips alongside cross referenced section of Contract of Employment.

If the default position is accrued and ‘advanced’ holiday pay is allowed, the employee must give explicit instruction to evidence their request. You should also remind the employee of the need to take time off work in line with the Working Time Regulation.

B15

CONFIRMATION

Confirm that even if an agency does not pay you for any reason when you have signed timesheets, that your employees are entitled to receive their wage on their normal pay day?

Confirm | Cannot confirm

B16a

CONFIRMATION

Confirm that you provide for the accrual of holiday during periods of maternity, paternity, adoption, shared parental leave (or other family leave) and sickness absence? (The accrual for holiday pay during periods of family leave is calculated based on the employee's normal gross salary payment as a proportion of the full leave entitlement as stated within the employment contract and/or assignment schedule. The employer should pay this to the employee, but it may be charged back in accordance with your commercial arrangement with the agency or client.

Confirm | Cannot confirm

B16b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please provide supporting evidence, i.e., small sample of payslips where operated in the last 3 months and associated assignment schedules to show if on assignment or not.

SECTION C

Disciplinary & grievance

The Member acting as employer in any disciplinary or grievance situation.

C1a

CONFIRMATION

Confirm you are the employer in any disciplinary/grievance situations and are the employer in all Employment Tribunal matters.

Confirm | Cannot confirm

C1b

WRITTEN RESPONSE

If applicable, provide anonymised evidence of such instances in last 12 months.

Written response

SECTION D

Insurances

The insurance cover Members are required to hold and evidence.

D

D1a

CONFIRMATION

Confirm you hold Professional indemnity insurance?

Confirm | Cannot confirm

D1b

CONFIRMATION

Confirm you hold Employer's liability insurance?

Confirm | Cannot confirm

D1c

CONFIRMATION

Confirm you hold Public liability insurance covering both head office employees and employees on assignments?

Confirm | Cannot confirm

D1d

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide supporting evidence, certificates and full policies.

SECTION E

Pensions & auto-enrolment

Auto-enrolment, workplace pensions, contributions and salary sacrifice.

E1a

CONFIRMATION

Confirm that you operate a qualifying auto-enrolment pension scheme?

Confirm | Cannot confirm

E1b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide copies of your duty start date, evidence of such a qualifying scheme and your most recent redeclaration.

E1c

WRITTEN RESPONSE

Please confirm the percentage contribution rates for Employer's and Employee's, and the earnings basis they are calculated on.

Written response

E2

CONFIRMATION

Confirm that where a pay illustration is provided, it makes it clear that it either includes/excludes the financial implications of membership of the company's pension scheme.

Confirm | Cannot confirm

E3

CONFIRMATION

Confirm that you automatically enrol your employees into a workplace pension.

Confirm | Cannot confirm

E4

CONFIRMATION

Confirm you pay at least the minimum pension contribution as required by law.

Confirm | Cannot confirm

E5a

CONFIRMATION

Confirm your payments are paid across to the pension provider in good time?

Confirm | Cannot confirm

E5b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please provide evidence of payments , if late, please provide an explanation.

E6

CONFIRMATION

Confirm none of your processes or practices, including any financial illustration provided, would be considered as an inducement for employees to opt out of the pension scheme.

Confirm | Cannot confirm

E7a

YES / NO

Do you offer a salary sacrifice option for pension contributions?

Yes | No

E7b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

If so, please provide a copy of any illustrations, any sacrifice agreement used and , if applicable, any obtained HMRC clearance where they have confirmed you operate the salary sacrifice scheme correctly.

E8a

CONFIRMATION

Confirm that where a salary sacrifice arrangement is in place, you have the appropriate documentation which would include a a side agreement from the employee agreeing to this sacrifice and amending terms of remuneration?

Confirm | Cannot confirm

E8b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please provide evidence of correspondence, the side agreement and updated terms.

E9a

CONFIRMATION

Confirm that you have a process/mechanism in place for treating pension contributions when an individual is on statutory leave.

Confirm | Cannot confirm

E9b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please provide this process.

SECTION F

Match permanent pay (AWR)

Operating the match-permanent-pay model and comparator data under the Agency Workers Regulations.

F

F1

CONFIRMATION

Confirm that you operate the ‘match permanent pay’ model.

Confirm | Cannot confirm

F2a

CONFIRMATION

Do you request comparator data for all assignments which last or are expected to last more than 12 weeks?

Confirm | Cannot confirm

F2b

CONFIRMATION

Do you request up to date comparator data at least every 12 months where an assignment lasts for more than 12 months?

Confirm | Cannot confirm

F2c

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide a sample of all letters/communications requesting comparator data, and your process for requesting data.

F3a

SELECT ALL THAT APPLY

When requesting comparator data, do you ask for the following?

- **a** Comparator salary;
- **b** Standard working hours and days per week;
- **c** Bonuses and any other relevant payments;
- **d** Annual leave entitlement;
- **e** Night work;
- **f** Rest periods;
- **g** Rest breaks.
- **h** Entitlement to paid time off for ante natal appointments where a pregnant worker has completed the 12-week qualifying period.

F3b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide a sample comparator request as supporting evidence of the above.

F4a

CONFIRMATION

When comparing the assignment rate to the comparator rate, do you do so on a 'like for like' holiday basis, i.e., both rates either include holiday pay or exclude holiday pay?

Confirm | Cannot confirm

F4b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide your comparator pay calculation supporting the above, and an example calculation.

F5a

CONFIRMATION

Do you advise the agency/end-hirer when the pay rate is unacceptable?

Confirm | Cannot confirm

F5b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Where the assignment rate does not match the pay comparator, please outline the procedures you follow with the employee and recruitment agency (or provide your process), please include any correspondence between you and the agency to inform them an assignment rate increase is required.

SECTION G

Expenses — policy & claims

Allowable expense claims, business mileage and the expenses policy.

G1

CONFIRMATION

Confirm that the only type of expenses that you process are billable / client reimbursed expenses. If you process any other expenses, this must be disclosed to the assessors for consideration.

Confirm | Cannot confirm

G2a

SELECT ALL THAT APPLY

Confirm that for all allowable expense claims:

- **a** The expense has been incurred wholly, exclusively and necessarily in the course of performing employment duties;
- **b** You have a receipt or, where not possible, in exceptional circumstances and in line with HMRC guideline, other sufficient evidence to prove the cost was incurred;
- **c** All receipts are manually validated as a genuine receipt;
- **d** You only accept original or scanned receipts, not credit card receipts.
- **e** You only allow expenses to be claimed for periods covered by actual assignments;
- **f** You do not allow expenses to be claimed for future periods (even if covered by an assignment);
- **g** You have a system to ensure expense claims cannot be duplicated, e.g., by the submission of an original receipt and a scanned or credit card receipt for the same expense.
- **h** You confirm to the employee that the receipt should be sent to you for verification and also kept by the employee for audit purposes.
- **i** Confirm that you apply the correct VAT rate to the billable/chargeable expense line on the invoice;
- **j** Do not allow any claim that relates to the employee's commute (home to workplace or workplace to home), unless the employee is not subject to SDC (or right of) - this includes mileage from home to first work site and from last work site to home, any subsistence, any accommodation expenses or any other associated expenditure related to travel;

G2a

CONTINUED

k In respect of G2 'j' above, further confirm the following in respect of your assessment of SDC: i) You check that the worker is subject to SDC via a questionnaire with the worker; ii) You receive documented evidence from the end client prior to processing the expense claim that SDC (or the right thereof) does not exist. The person confirming this status must have authorisation to do so; iii) You cross reference all written documentation pertaining to the assignment including the Contract of Employment and agency contract to ensure the employee is not subject to SDC. On its own, a worker just saying that they are not subject to SDC is not acceptable; iv) You document conclusions as to whether there is SDC (or the right thereof) and can evidence sign off/review; v) You have an internal audit process where sample checks are performed regularly by persons not responsible for the initial SDC decisions. All internal audits should be documented for subsequent external audit review; vi) There are no financial incentives based on SDC 'pass rates' for staff that complete the assessments of SDC.

l Confirm that where you allow a claim that relates to travel to a permanent workplace, the payment is subject to PAYE and NIC;

m Confirm that with respect to valid claims (where the employee is entitled to make a claim) your systems ensure an employee does not claim for travel expenses on a day he/she did not work (i.e., have a valid timesheet for).

G2b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please attach a copy of your expenses policy in relation to travelling to temporary workplaces/multiple sites.

Please also provide an overview/confirmation of your process with regard to the G2k above, including a copy of your questionnaire and evidence of the findings of discussions with appropriate and authorised persons at the agency, end client and worker.

G3a

CONFIRMATION

Confirm employees can only be paid expenses once they have accepted/signed their employment agreements and expenses policy.

Confirm | Cannot confirm

G3b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please attach a copy of your expenses policy.

G4a

CONFIRMATION

Confirm that you advise employees that if they are found to be falsifying expense claims they will face disciplinary action.

Confirm | Cannot confirm

G4b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide a copy of the process you follow to support such claims.

G5

CONFIRMATION

Confirm you only allow expense claims for subscriptions that appear on the HMRC approved list.

Confirm | Cannot confirm

G6

CONFIRMATION

Confirm that if you reimburse travel expenses to the UK for overseas employees, you only do so where there is a clear employment relationship established before the individual arrives in the UK.

Confirm | Cannot confirm

G7

CONFIRMATION

Do you have a policy for ensuring that travel expenses cease when it can be reasonably expected that the '24-month rule' or '40% rule' will be broken (applicable only to employees who are not subject to, (or to the right of) supervision, direction or control)?

Confirm | Cannot confirm

G8

SELECT ALL THAT APPLY

Confirm that when an employee claims for business mileage you:

- **a** Reimburse only tax-free mileage if it is at or below current HMRC approved mileage rates;
- **b** Verify the mileage claimed using a postcode checker or equivalent.
- **c** Require employees to submit VAT receipts to you in support of the claim.

G9

CONFIRMATION

Confirm that with respect to valid claims (where the employee is entitled to make a claim) your systems ensure an employee does not claim for travel expenses on a day he/she did not work (i.e., have a valid timesheet for)?

Confirm | Cannot confirm

G10

CONFIRMATION

Confirm you ensure the employee is aware they must hold appropriate insurance to drive the vehicle in respect of business use.

Confirm | Cannot confirm

G11

CONFIRMATION

Any reimbursed driver overnight allowances must be consistent with the amounts agreed between the RHA and HMRC.

Confirm | Cannot confirm

SECTION H

Contracts & expense auditing

Employment contracts and how expense claims are audited.

H1a

CONFIRMATION

Confirm you audit expense claims?

Confirm | Cannot confirm

H2a

CONFIRMATION

Confirm that where a full audit is not conducted prior to an expense being paid, you carry out retrospective manual audits to ensure an expense has been validly incurred by the employee and is appropriate to his/her personal circumstances. (This is in addition to the normal processing checks completed on all receipts.)?

Confirm | Cannot confirm

H2b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide a copy of your expense auditing policy and process.

SECTION I

VAT

VAT treatment of chargeable transactions and agency invoicing.

I1

YES / NO

Are any chargeable transactions to employees subject to VAT, e.g., same day CHAPS payments?

Yes | No

I2

CONFIRMATION

Confirm you include standard rate VAT on all invoices issued to UK agencies or other UK intermediaries or end clients regardless of any other factors.

Confirm | Cannot confirm

I3

CONFIRMATION

Confirm that where you charge an agency or end client a fee, it is inclusive of VAT.

Confirm | Cannot confirm

I4a

CONFIRMATION

As a single employment PEO model, confirm that you include VAT on the full invoice.

Confirm | Cannot confirm

SECTION J

Additional information

Space for any additional information in support of the application.

J1a

WRITTEN RESPONSE

Use this section to provide any additional information or clarification in support of your application.

Please note: Failure to provide any relevant additional information or clarification may result in your application being rejected.

Written response