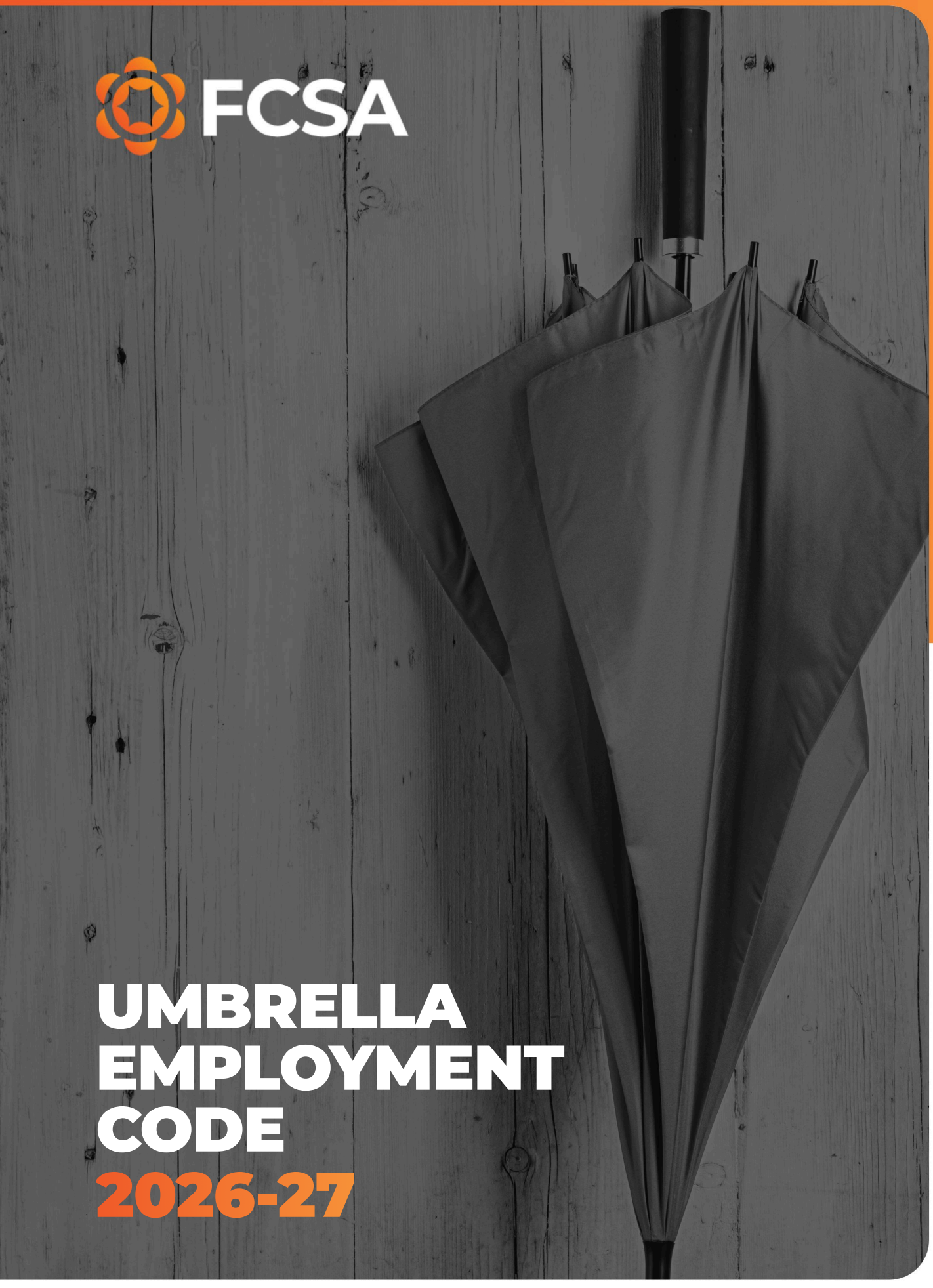
FCSA



UMBRELLA EMPLOYMENT CODE 2026-27

26/10/26 · v02UC2026

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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

A

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

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 the worker is an employee of the umbrella employer and is aware of their statutory rights;
- **c** That the worker will be subject to a proof of identity check;
- **d** The worker will be required to enter into employment related agreements such as an overarching employment contract;
- **e** 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.

A2

CONFIRMATION

Confirm a financial illustration is provided, or made available, to all prospective employees. All illustrations must comply with A3 a-l.

Confirm | Cannot confirm

A3a

SELECT ALL THAT APPLY

Confirm that your financial illustration provided to every potential employee:

- **a** Clearly states that it is only an estimate;
- **b** Is based upon 52 weeks;
- **c** If it includes expenses in the calculation they are representative of the usual level of expenses claimed and reflect the individual's actual circumstances;
- **d** Clearly shows an explanation of how the gross pay is calculated;
- **e** Clearly states deductions including but not limited to: Employer's NI, Apprenticeship Levy, Employee's NI, Income Tax (If there is reference to Company deductions or Employment costs, the illustration must clearly state what these are), Student or Post Graduate loan (if provided);
- **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 your company margin;
- **i** Does not use unquantifiable savings (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);
- **j** Clearly shows that the illustration is based on providing a weekly, monthly and/or annual estimate. If (on the assumption of working a full year) the illustration indicates earnings PA to exceed 100k it must state that the individual may have additional tax liabilities.
- **k** Where an online calculator is provided, it should clearly state that it is an estimate and all assumptions used must also be clearly listed and consistent with all code A3 requirements. In addition, where expenses are included, this should not as a default position, but input by the contractor directly (subject to the standard SDC checks).

A3a

CONTINUED

l If it is known at onboarding that the contractor wishes to salary sacrifice, any employment costs saved and retained by the Member must be clearly displayed;

m 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.

A3b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide a copy of a template financial illustration based on the following assignment rate 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.

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

CONFIRMATION

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

Confirm | Cannot confirm

A4b

- 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.

A5a

- YES / NO

Do you operate any salary sacrifice arrangements?

Yes | No | Do not offer salary sacrifice arrangements

A5b

- YES / NO

Do you offer salary sacrifice for benefits other than pension contributions to a registered pension scheme, cycle to work schemes, childcare vouchers and low emission cars (CO2 emissions below 75g/km)?

Yes | No | Do not offer salary sacrifice arrangements

A5c

- YES / NO

If so, have these been considered in line with the Optional Remuneration Arrangements rules introduced post 6 April 2017?

Yes | No | Do not offer salary sacrifice arrangements

A5d

- YES / NO

For all salary sacrifice arrangements, confirm you ensure that NMW regulations are complied with.

Yes | No | Do not offer salary sacrifice arrangements

A5e

- YES / NO

Are pension salary sacrifice arrangements compliant under auto-enrolment?

Yes | No | Do not offer salary sacrifice arrangements

A5f

- EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please list and describe how the above have been considered and also list any other arrangements you have in place and provide details.

A5g

- CONFIRMATION

Confirm that you check that the worker is subject to SDC via a questionnaire with the worker and clarification from the end client?

Confirm | Cannot confirm

A5h

- CONFIRMATION

If yes to UMB A05g, confirm that you also confirm that the assignment will not exceed 24 months, it does not exceed the '40%' rule, it is for a temporary purpose and that the employee has an intention to continue contracting?

Confirm | Cannot confirm

A5i

- YES / NO

Do you sacrifice salary to reimburse expenses to employees?

Yes | No

A5j

- YES / NO

If yes to UMB A05i, are these limited only to authorised mileage claims?

Yes | No | Do not sacrifice salary to reimburse expenses

A5k

- YES / NO

Does your contract split income into NMW + discretionary bonus / additional pay or equivalent?

Yes | No

A5l

- EVIDENCE REQUIRED

DOCUMENT UPLOAD

If yes to k.) above, please evidence how you communicate a discretionary bonus/additional pay element to employees. Please provide supporting narrative of your process and evidence.

AMAPS: https://www.gov.uk/guidance/how-to-tax-mileage-payments-for-employees-480-chapter-16.

A5m

- YES / NO

Do you offer different employment packages that vary the margin you retain?

Yes | No

A5n

EVIDENCE REQUIRED

DOCUMENT UPLOAD

If yes to UMB A05m, please confirm how you communicate this to employees. Please provide an explanation for how and why you do this for each employment package this applies to.

A5o

CONFIRMATION

Confirm that where a salary sacrifice arrangement is in place, your organisation calculates the employment costs after consideration of the salary sacrificed value each pay period and therefore the worker's taxable/NICable pay is reduced commensurately. All RTI returns to HMRC should also reflect the same values as the payslip.Any employment cost savings (including but not limited to apprenticeship levy and employer's NI) retained by an FCSA Member must be clearly displayed on the payslip/reconciliation page as appropriate.

Confirm | Cannot confirm

A5p

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

A5q

EVIDENCE REQUIRED

DOCUMENT UPLOAD

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

A6a

CONFIRMATION

Confirm your marketing literature, web pages, scripts and training material all support the employment model and make no references to the employee being a client, to fixed expenses being acceptable, to them being able to earn ‘free weeks’, ‘margin free weeks’ or reduced charges to them. Where you offer different models which require a different margin, these are properly explained to potential employees and do not make reference of different levels of service or charges for products unless those charges are deducted from net pay and VAT accounted for as required. Where variable margins are allowed, please confirm that this is properly explained to the individual, the individual is clear as to what is included with the higher margin and that they have a choice as to which offering and the associated margin they wish to go with.

Confirm | Cannot confirm

A6b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

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

If you provide an illustration with your marketing material it needs to state:

a. The take home pay should be separate for both umbrella without expenses and with expenses.

b. Clearly states the amount of expenses used in the illustration.

c. Clearly states only applicable for workers not subject to SDC, a test will be completed.

A7a

SELECT ALL THAT APPLY

Confirm that the employee's employment contract includes the below 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 (or the pro rate equivalent if the employments terminates before 12 months) 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/disciplinary procedures.

A7b

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).

A8a

SELECT ALL THAT APPLY

Confirm that 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 rate of pay/minimum statutory wage/salary payments and when/how often the employee will be paid;
- **f** Bonus or similar mechanism (where applicable) including how it is calculated;
- **g** The hours and days of work including whether these hours and days are variable;
- **h** Holiday entitlement (and if that includes public holidays) during and between assignments;
- **i** Where the employee will be working;
- **j** If an employee works in different places, where these will be and what the employer's address is;
- **k** How long any probation period is and what its conditions are;
- **l** Any training the employee is required to undertake, whether or not this is paid for by the employer;
- **m** Sick pay arrangements and procedures;
- **n** Other paid leave (for example, maternity leave, paternity leave and parental bereavement leave);
- **o** Notice periods;
- **p** Information about disciplinary and grievance procedures;
- **q** 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;

A8a

- CONTINUED

r Pension and pension schemes;

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

t No end date to the employment.

A8b

- 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).

A9a

- 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, and any accrued but untaken holiday will be paid in lieu at termination of the contract, whichever occurs first.

Confirm | Cannot confirm

A9b

- EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please provide evidence. Please also provide cross referencing to where the above is included within the respective employment documentation. Please provide a final payslip showing holiday pay being paid out (i.e. individual is on accrued; associated P45 for that individual and termination email) and previous 2 payslips for this individual.

A10a

CONFIRMATION

Workers and employees in the UK are entitled to a statutory minimum of 5.6 weeks' paid holiday per year (28 days for someone who works 5 days a week). This is primarily driven by a concern for a worker's health & safety/wellbeing and as such FCSA requires members, as responsible employers, to regularly encourage all employees to take holidays to which they are entitled, e.g. reminders on payslips and/or reconciliation statements, please confirm you operate this way.

Confirm | Cannot confirm

A10b

CONFIRMATION

Confirm that you have a clear and prominent explanation of holiday entitlement and holiday year on pre-contract documentation and within the employment contract.

Confirm | Cannot confirm

A10c

CONFIRMATION

Confirm that regularly throughout the holiday year and when an employee is approaching the holiday year end (at least eight weeks prior), you remind your employees to use any remaining holiday entitlement by means of clear and prominent communication such as email, SMS, reminder notes on payslips and/or reconciliation statements or other prominent means which do not require proactivity on the part of the employee.

These reminders should include informing the employee that any unused annual leave and any holiday pay balance may be lost.

Confirm | Cannot confirm

A10d

CONFIRMATION

Confirm that you make reasonable effort to ensure that employees receive their full holiday entitlement each holiday year, including any entitlement accrued whilst on statutory leave.

If an employee's employment terminates part-way through a holiday year and they have not taken their full accrued holiday entitlement, they must be paid in lieu of their outstanding entitlement on termination of their employment. FCSA permit the carry-over of unused holiday entitlement under regulation 13A(7) WTR (or a more generous carry over if specified in the contract of employment with your employee).

Confirm | Cannot confirm

A10e

CONFIRMATION

Confirm that where a carry-over of holiday entitlement into the following year has occurred, that on termination, any accrued entitlement (including all carry-over from a previous year) will be paid in lieu.

Confirm | Cannot confirm

A10f

WRITTEN RESPONSE

Any exceptions to these requirements must be logged internally with a clear explanation of why the exception arose, and this log kept available for FCSA to inspect.

Exceptional reasons can include but are not limited to death, unable to trace the worker by reasonable effort, the worker's refusal to accept.

Written response

A10g

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please provide process details and evidence of pre-contract communication, employment contract, payslip, email, letter, portal, reconciliation statement etc.

Please also provide your reconcilation calculations for those on accrued holiday pay.

Please also provide (where applicable) 1 x payslip for statutory payment (i.e. SMP/ SSP) for individual on accrued and associated payslip to show payment of accrued holiday pay on return from statutory leave and, 1 x payslip for statutory payment (i.e. SMP/SPP) for individual on advanced and along with any other correspondence sent to them regarding their holiday pay entitlement during their period of leave.

For clarity FCSA understands the difficulties in this area caused by the Working Time Regulations, however FCSA does not hold the view that the “use it or lose it” principle is a desirable outcome of the legislation.

A11a

SELECT ALL THAT APPLY

Please provide copies of the following documentation:

- **a** Sample assignment schedule;
- **b** Employee handbook;
- **c** Policy on Working time directive (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.

A12

- YES / NO

Do you reimburse expenses to employees on the basis that they are not subject to, (or to the right of) supervision, direction or control?

Yes | No

A13a

- SELECT ALL THAT APPLY

If yes to UMB A12, do you reimburse expenses to employees on the basis that they are not subject to, (or to the right of) supervision, direction or control, do you have processes in place to review and document this, which includes:

a. An initial sifting process based on umbrella rate of pay and job role in line with latest FCSA best practice (see self-employed code in relation to job roles and rates of pay)?

b. Documented evidence received from the end client prior to the start of the role to state that SDC (or the right thereof) does not exist and to confirm that that worker/role or any other worker performing the same role has not already been assessed as inside IR35 or they are not aware of any assessment.

A13b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

In respect of b. above:

A Service Provider must get written clarification which confirms if the employee is not subject to SDC from the end client. The person confirming this status must have authorisation to do so. This written clarification can be obtained from the end-client via the agency if required.

A Service Provider must also cross reference all employment documentation including the Contract of Employment and the Assignment Schedule 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.

Please provide an overview/confirmation of your process with regard to the above.

A13c

SELECT ALL THAT APPLY

Use of a document (to be undertaken each time you are advised that a new assignment is in place) to evidence the findings of discussions with appropriate and authorised persons at the agency, end client and worker surrounding SDC specifically covering the following areas:

- **a** Can the worker decide how the work is done?
- **b** Can the worker be told what to do (as to the manner)?
- **c** Can the worker be moved depending on priorities?
- **d** Can the worker decide when the work is done?

A13d

CONFIRMATION

Confirm you have a documented conclusion as to whether there is SDC (or the right thereof) and evidence of sign off/review?

Confirm | Cannot confirm

A13e

CONFIRMATION

Confirm a full re-review is carried out at least once every 6-month period for all workers who have been actively working for you for 6 months continually on the same assignment and/or on every new assignment and that this full re-review complies with all points listed in section c.) above?

Confirm | Cannot confirm

A13f

CONFIRMATION

Confirm evidence of 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?

Confirm | Cannot confirm

A13g

CONFIRMATION

Confirm that any financial incentives based on SDC 'pass rates' for umbrella staff that complete the assessments of SDC.

Confirm | Cannot confirm

A13h

EVIDENCE REQUIRED

DOCUMENT UPLOAD

If you employ workers who are not subject to, (or to the right of) supervision, direction or control and as a consequence you reimburse expenses to those employees for their journeys from home to temporary workplaces, please provide a copy of your policy describing how you review and document whether or not they are subject to, (or to the right of) supervision, direction or control.

A13j

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide a copy of your standard documents evidencing your review of whether an employee is or is not subject to, (or to the right of) supervision, direction or control.

A14a

CONFIRMATION

If you reimburse any expenses to employees, confirm you have processes to ensure that the correct contractual terms appropriate to the employee's circumstances are issued and that they are referred to the relevant sections of the expenses policy, e.g., whether they are subject to supervision direction or control, (or the right thereof), vs. expenses still claimable via their tax return, etc.

Confirm | Cannot confirm

A14b

CONFIRMATION

Please confirm you do not offer and are no longer operating a fixed expense pot arrangement for workers?

Confirm | Cannot confirm

A14c

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide a copy of any standard contractual terms issued to employee's regarding expense claims that reflect their circumstances.

From the 1st October 2022, FCSA Members must not onboard new employees into a fixed expenses model, and must not offer or advertise a fixed expenses model. FCSA members who currently offer or provide Fixed Expenses are required to wind down those operations by 1st October 2023.

A15a

SELECT ALL THAT APPLY

Do you have a process or any 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, paternity, adoption or shared parental leave; ☐ Available for and seeking work.
- **b** Separately to issuing of a P45, you confirm in writing the employees last day of employment in accordance with their contractual notice periods or any agreed waiver (or payment in lieu of notice) 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.

A15b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide supporting evidence in respect of the above and cross reference where appropriate. Please include any chaser emails for status when not on assignment and termination email giving notice.

A16a

CONFIRMATION

Confirm that your employees receive a statutory payslip?

Confirm | Cannot confirm

A16b

CONFIRMATION

Confirm that your employee payslips meet the regulatory requirements introduced from April 2019 which includes “where the amount of wages or salary varies by reference to time worked, the total number of hours workers 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.”.

Confirm | Cannot confirm

A16c

- SELECT ALL THAT APPLY

Confirm that your reconciliation statement clearly shows:

- **a** Company receipts;
- **b** Company costs (including but not limited to; margin, employment costs with separate line for employers NI/ apprenticeship levy & employers pension, and any employer savings retained by the member on ErNIC or AL due to salary sacrifice/private pension);
- **c** Holiday Pay (amount accrued/retained);
- **d** PAYE ref (if on a separate sheet/page from general section).

A16d

- 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).

A16e

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).

A16f

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide a copy of a template statutory payslip.

A17

CONFIRMATION

Confirm the pay reconciliation you provide to the employee transparently show an itemised breakdown of all employer costs, including but not limited to the Apprenticeship Levy?

Confirm | Cannot confirm

A18a

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

A18b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide a small sample of payslips and any reconciliation documents, 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.

A19a

CONFIRMATION

Confirm you have processes to support employees find suitable work at the end of their assignment?

Confirm | Cannot confirm

A19b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please provide a copy of your policy explaining what steps you take to help facilitate employees to find suitable work at the end of their assignment.

An example of reasonable behaviour is to refer the employee to the Jobs Board or back to their agency.

A20a

CONFIRMATION

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

Confirm | Cannot confirm

A20b

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

CONFIRMATION

Confirm you do not offer payments to or for the benefit of employees other than as employment income?

Confirm | Cannot confirm

B2

CONFIRMATION

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

Confirm | Cannot confirm

B3

CONFIRMATION

Confirm that no transactions, funds or payments, or any part thereof, are made or held outside the UK?

Confirm | Cannot confirm

B4

CONFIRMATION

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

Confirm | Cannot confirm

B5

CONFIRMATION

Confirm that dividends are not paid to employees?

Confirm | Cannot confirm

B6

CONFIRMATION

Confirm that there are no payments (save for authorised expenses and HMRC approved salary sacrifice payments such as childcare vouchers) made to employees free of tax and NIC?

Confirm | Cannot confirm

B7

CONFIRMATION

Confirm that the statutory minimum wage is always paid per hour to employees against signed timesheets irrespective of any other factors?

Confirm | Cannot confirm

B8

CONFIRMATION

Confirm that you limit the payment of outstanding expenses if the employee's minimum statutory wage will be affected?

Confirm | Cannot confirm

B9a

SELECT ALL THAT APPLY

Confirm that 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 worker 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.

B10a

CONFIRMATION

Confirm that the 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

B10b

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).

B11

CONFIRMATION

Confirm that your holiday pay calculation is set out within the employee's employment contract?

Confirm | Cannot confirm

B12a

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.

Note: Holiday pay should be calculated based on the average of the worker's total remuneration (gross pay) in the previous 52 weeks. Any weeks in which no remuneration is payable by the employer have to be ignored and earlier weeks must be brought into the calculation. The FCSA's view (in line with DBIST guidance) is that statutory payments such as SSP do not count as "remuneration", so any weeks in which statutory payments are paid should be ignored and earlier weeks must be brought into the calculation. The umbrella company should fund this holiday pay as the employer.

Confirm | Cannot confirm

B12b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please provide evidence that you have an appropriate process in place to accrue and then pay out the holiday balance. Including the process for advising the employee what they have accrued and their total balance. Please also provide a small sample of payslips/reconciliation statements evidencing that there is holiday accrued, whilst on a period of family leave or sickness absence.

B13a

YES / NO

Do you allow for 'advanced' holiday pay?

Yes | No

B13b

WRITTEN RESPONSE

Please explain your process?

Written response

B14a

CONFIRMATION

If yes to UMB B13a, confirm that this is 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.

B15a

SELECT ALL THAT APPLY

Do you allow eligible employees who have completed the 12-week qualifying period:

- **a** to take paid time off to attend their own ante natal appointments;
- **b** to take time off (which does not have to be paid) to accompany a pregnant woman to an ante natal appointment Note: this is in accordance with the statutory requirements.

B16

CONFIRMATION

Confirm that if an agency does not pay you for any reason when you have signed timesheets or completed electronic/timesheet portal equivalent, your employees are entitled to receive at least NMW on their normal payday?

Confirm | Cannot confirm

B17a

CONFIRMATION

Confirm that you operate and pay all statutory payments (e.g., SSP, SMP, SPP, PP, etc.) during and between assignments?

Confirm | Cannot confirm

B17b

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.

B18

CONFIRMATION

Confirm that you allow and/or provide support for contractors to claim expenses on a P87 / annual HMRC self-assessment form?

Confirm | Cannot confirm

B19a

YES / NO

Do you allow Payroll Giving?

Yes | No

B19b

WRITTEN RESPONSE

Please explain your process (if applicable).

Written response

SECTION C

Disciplinary & grievance

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

C1a

CONFIRMATION

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

Confirm | Cannot confirm

C1b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

If applicable, provide anonymised evidence of such instances in last 12 months, including any ET claims where judgement was made against you.

SECTION D

Insurances

The insurance cover Members are required to hold and evidence.

D

D1a

SELECT ALL THAT APPLY

Confirm you hold the following insurances:

a. Professional indemnity; and;

b. Employer's liability; and;

c. Public liability covering both head office employees and employees on assignments.

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.

E

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 includes the financial implications of membership of the company's pension scheme or explicitly states that pension contributions have not been included in the pay illustration.

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

CONFIRMATION

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

Confirm | Cannot confirm

E7b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please provide your process.

SECTION F

Match permanent pay (AWR)

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

F

F1a

CONFIRMATION

Confirm you operate the ‘match permanent pay’ model on all employees?

Confirm | Cannot confirm

F1b

WRITTEN RESPONSE

If not to UMB F01a, please explain why?

Written response

F2a

SELECT ALL THAT APPLY

In operating ‘match permanent pay:

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

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

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

Confirm that when requesting comparator data, 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; and;
g. Rest breaks.

F3b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

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

F4a

CONFIRMATION

When calculating the assignment rate for pay comparator purposes, do you exclude the employer pension, any non-client reimbursed expenses and the retained company margin, Employers National Insurance and Apprenticeship Levy?

Confirm | Cannot confirm

F4b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

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

F5a

CONFIRMATION

Confirm that 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

F5b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide your comparator pay calculation supporting the above.

F6a

CONFIRMATION

Confirm that you advise the agency when the contract rate for the assignment is unacceptable?

Confirm | Cannot confirm

F6b

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.

F7

CONFIRMATION

Confirm that you recalculate matching permanent pay rates as per AWR where non-chargeable expenses have been paid to the worker?

Confirm | Cannot confirm

F8

CONFIRMATION

Confirm you do not offer and are no longer operating Regulation 10 ‘pay between assignments’ (Swedish Derogation) method?

Confirm | Cannot confirm

SECTION G

Expenses — policy & claims

Allowable expense claims, business mileage and the expenses policy.

G1a

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.

G2a

- YES / NO

Do you pay any expenses to employees determined to be subject to (or the right of) SDC?

Yes | No

G2b

- SELECT ALL THAT APPLY

If yes to UMB G02a, do these include:

a. Relocation;
b. International travel;
c. Mileage to temporary workplaces;
d. Mileage to permanent workplaces;
e. Billable/ client chargeable expenses;
f. Any others.

G2c

- EVIDENCE REQUIRED

DOCUMENT UPLOAD
Please provide details and supported reasoning.

G3a

- CONFIRMATION

Confirm that 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

G3b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please attach a copy of your expenses policy (include cross referencing).

G4

CONFIRMATION

Confirm that you do not allow any home to temporary place of work travel expenses to be claimed once you and/or an employee knows or has a reasonable expectation that they will be at the same workplace for more than 24 months?

Confirm | Cannot confirm

G5a

CONFIRMATION

Confirm that you obtain from the employee their confirmation that they have already, or their expectation is to undertake more than one assignment for you.

Confirm | Cannot confirm

G5b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide supporting evidence that such a confirmation is obtained with appropriate cross referencing.

G6a

CONFIRMATION

Confirm that you require each employee to confirm that their current assignment will not be their last on their expense claim.

Confirm | Cannot confirm

G6b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide a copy of your expense claim template with appropriate cross referencing.

G7a

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.
- **d** Not applicable as do not allow expenses.

G8a

CONFIRMATION

Confirm that you ask each employee when they join you whether they have previously worked at the same site within the last 3 months?

Confirm | Cannot confirm

G8b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide a copy of your process to determine whether or not a new employee has previously worked at the same site.

G9a

CONFIRMATION

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

Confirm | Cannot confirm

G9b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide supporting evidence, for example where potentially set out within your Expenses Policy, with appropriate cross referencing.

G10a

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

G10b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please attach a copy of your expenses policy (include cross referencing).

G11

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

G12

CONFIRMATION

Confirm that you only allow scale rates, where the expenses are separately billable/chargeable to the end client. In each case confirm you receive appropriate receipts or evidence to verify the expenditure has been incurred.

Confirm | Cannot confirm

G13

CONFIRMATION

Confirm that you do not re-imburse expenses for workers who are (a) doing the same role as a permanent member of staff with the end client, (b) replacing a permanent member of staff who is on holiday, sick or on maternity or paternity leave, or the permanent employee will be returning to their permanent role with that end client in the future.

Confirm | Cannot confirm

SECTION H

SDC assessment & checks

Supervision, direction and control assessments and supporting checks.

H

H1a

SELECT ALL THAT APPLY

Further to your confirmations provided in section A in relation to your SDC assessment and checks:

- **a** Do your systems flag the type of contract under which the employee is employed?
- **b** Confirm expenses to/from a permanent workplace are only allowable following the necessary assessment of SDC and a no SDC (or right of) outcome.
- **c** Confirm the employee has accepted/signed their employment contract, expenses policy and expenses claim forms.
- **d** Where it is established that SDC is not present, confirm you only reimburse genuine business mileage claims, except for expense claims that are billable/chargeable to the end client and not paid out of the umbrella contracting rate.

H1b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please attach a copy of your expenses policy in relation to employees not subject to SDC.

H2a

SELECT ALL THAT APPLY

Confirm that where expenses are billable/chargeable to the end client you always:

- **a** Collect the supporting receipt/evidence to prove the expense was incurred;
- **b** 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;
- **c** Confirm that you apply the correct VAT rate to the billable/chargeable expense line on the invoice;
- **d** Not applicable as do not allow expenses.

H2b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Please attach a copy of your expenses policy in relation to billable/chargeable expenses.

H3a

SELECT ALL THAT APPLY

Confirm that where expenses are incurred for travel to one or multiple temporary workplaces you:

- **a** Do not allow any claim that relates to the employee's commute (home to permanent workplace and return to home) unless the employee is not subject to SDC - this includes mileage, subsistence, any accommodation expenses or any other associated expenditure;
- **b** Only allow mileage for these journeys and you deny any claims for related subsistence and accommodation expenditure, unless billable/chargeable to the end client;
- **c** If the Employee is not travelling to multiple locations in any given day, then ensure detailed checks/processes are in place to ensure the workplace does not become permanent, including by monitoring the 40% rule.
- **d** Ensure that the end client is consistent across the temporary workplaces on the claim;
- **e** Not applicable as do not allow expenses.

H3b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

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

H4

CONFIRMATION

Confirm you only allow expense claims for subscriptions that appear on the HMRC approved list and are additional client billable expenses.

Confirm | Cannot confirm

H5

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 and these are separately billable to the end client.

Confirm | Cannot confirm

H6a

SELECT ALL THAT APPLY

Confirm that where you allow capital expenditure claims only where such claims are separately billable to the end client, and where you have a policy and signed agreement with the employee which sets out:

- **a** That permission must be obtained in advance of the capex purchase;
- **b** That any item must be for the purposes of the current assignment;
- **c** That the item is not for private use and any personal benefits gained will be minimal;
- **d** That the employee buys the item on behalf of the Umbrella company and that it will remain the property of the company;
- **e** That the item is expected to be returned at the end of their employment;
- **f** That at the end of employment, a fair market price might be agreed to transfer ownership from the company to the employee.
- **g** Not applicable as do not allow expenses.

H7

CONFIRMATION

Confirm that any reimbursed driver overnight allowances are consistent with the amounts agreed between the RHA and HMRC and must only be reimbursed as client billable expenses that are not reimbursed out of the umbrella contracting rate.

Confirm | Cannot confirm

SECTION I

Expense auditing

How expense claims are audited, checked and authorised.

I1

CONFIRMATION

Confirm you audit expense claims?

Confirm | Cannot confirm

I2

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

I3

CONFIRMATION

Confirm that where client billable expenses for any home to work travel are processed, you have assessed and received written confirmation from the end client that the employee is not subject to SDC?

Confirm | Cannot confirm

I4a

CONFIRMATION

Confirm the number of expense claims audited in a year equates to approximately 10% of the average number of employees who claim expenses during the year?

Confirm | Cannot confirm

I4b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide a copy of your expense auditing policy and process.

SECTION J

VAT

VAT treatment of chargeable transactions and agency invoicing.

J

J1

YES / NO

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

Yes | No

J2a

YES / NO

Do you operate the VAT flat rate scheme?

Yes | No

J2b

EVIDENCE REQUIRED

DOCUMENT UPLOAD

Provide the last 12 months of VAT returns to allow check whether Flat Rate VAT was or was not operated.

J3

CONFIRMATION

Confirm that 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

SECTION K

Additional information

Space for any additional information or clarification in support of the application.

K

K1a

WRITTEN RESPONSE & UPLOAD

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

DOCUMENT UPLOAD

Upload your supporting evidence.