**Process for Agency Staff/Consultants**

What is the outcome of the assessment? – Move to page 2

HR Officer to meet with appointing manager and complete online employment status assessment as the end client:-

https://www.tax.service.gov.uk/check-employment-status-for-tax/setup

Follow Matrix appointment process

No

Yes

Is worker going to be appointed through Matrix?

Authorisation approval received by HR Officer

Manager completes agency authorisation form

Manager identifies need to appoint a worker – not normal employee

Worker/agency may try to negotiate higher rates

Inform agency that worker is in scope and to deduct tax and NI

Employee to continue sending invoices to Payroll for processing before monthly payroll cut off date

No

Yes

Employee to complete and sign Bank and Emergency Contact – Part B form

Is the worker employed by an agency?

Print and save final result page from Gov.uk and save in….

Full information already provided and no reason to change opinion

Full information already provided but arguments put forward by worker lead to change of opinion

Further information provided which indicates that original opinion should not stand and that more information is needed

Withdraw opinion. Ask for further information/documentation to clarify employment status. If not already done, talk to worker

Worker asks for formal decision

Formal decision not requested

Speak to HMRC

Issue revise opinion to worker

Subject to advice received, form final decision and inform worker

Form opinion and re-complete online assessment based on new information provided by worker to work

The intermediary legislation does apply to this work (in scope)

Review reasons for dispute

Opinion disputed by worker

Print and save final result page from Gov.uk and save in….

Line manager to inform worker of outcome

The intermediary legislation does not apply to this work (out of scope)