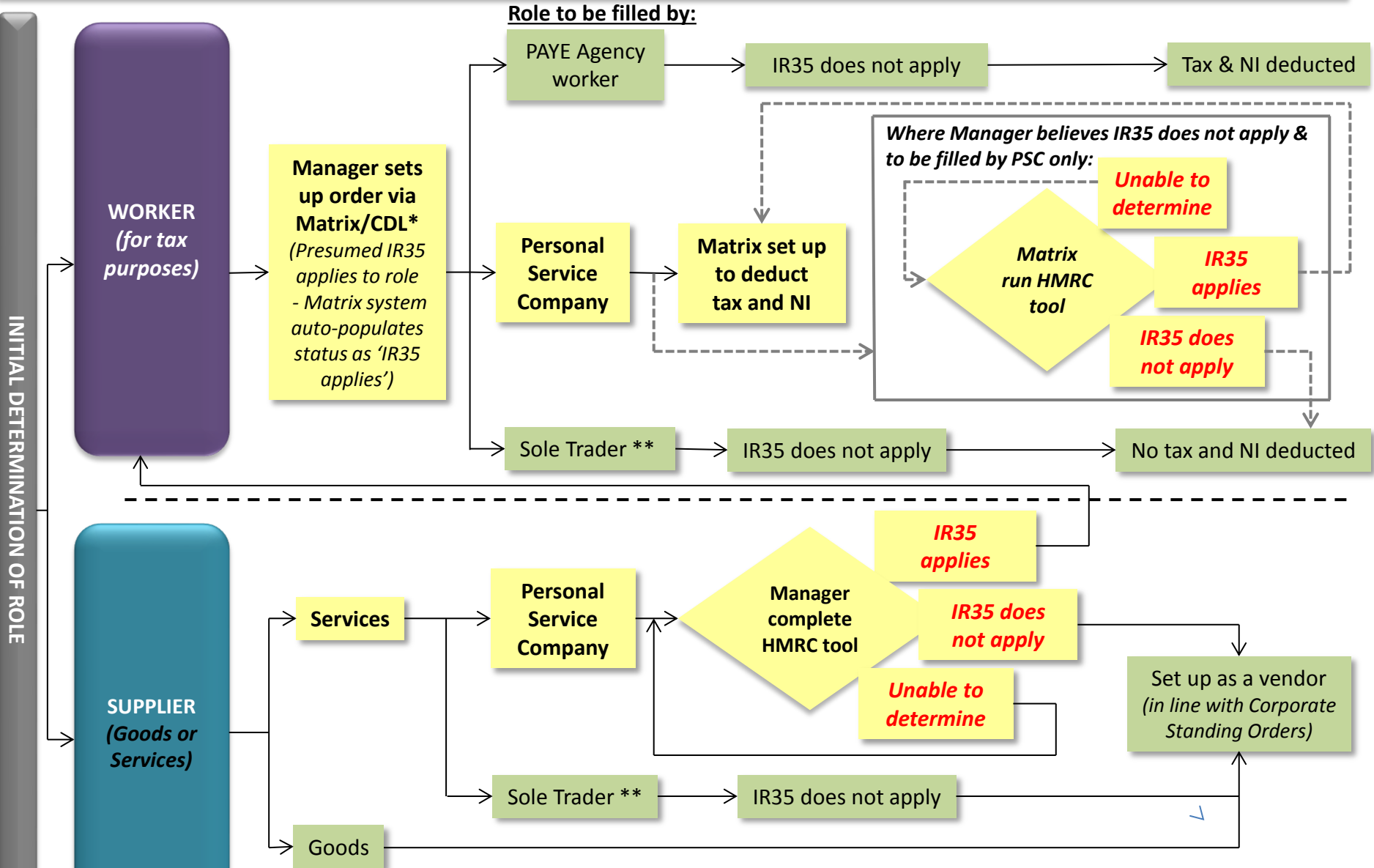


# IR35 - IMPACT ON OFF-PAYROLL WORKERS ENGAGED THROUGH A PERSONAL SERVICE COMPANY (PSC)



\* For other procured contract, Engineering Consultancy will determine if IR35 applies to any workers engaged through a PSC  
 \*\* Manager to check sole trader is not in fact an employee using HMRC Employment Status for tax tool – if an employee, must be set up to deduct tax and NI (worker) or employ directly (supplier)