

## Questionnaire

### Changes to the Off-payroll working rules due to be implemented 6 April 2020

Responses to this questionnaire will allow HMRC to tailor education and support to each customer's circumstances.

1. Are you aware of the changes to the Off-payroll legislation from 6 April 2020?
2. Have you considered the impact of the changes on your organisation?
3. What steps are you / the group / group companies taking to prepare for the changes?  
*For example, have you, or are you planning to, carry out any internal reviews to ensure that group companies can make accurate employment status decisions for individuals who supply their services via their own intermediary - usually a personal service company (PSC)?*
4. Who is currently responsible for deciding the employment status of individuals engaged directly by a group company?  
*For example - HR Department, line managers, payroll department, group tax department or external advisers*
5. If different to Question 4, who will be responsible for making employment status decisions for individuals who supply their services via their own intermediary (usually a PSC) from 6 April 2020?
6. If a group company engages Off-payroll workers through an employment business / agency, can the group company identify individuals who supply their services via their own intermediary (usually a PSC)?
7. On average, how many individuals supplying their services through their own intermediary (usually a PSC) does your group (or each group company) engage each year directly?
  - 0-10
  - 10-50
  - 50-250
  - 250-500
  - 500-1000
  - 1000+
8. On average, how many individuals supplying their services through their own intermediary (usually a PSC) does your group (or each group company) engage each year via an employment business / agency?
  - 0-10
  - 10-50
  - 50-250
  - 250-500
  - 500-1000
  - 1000+
9. If you would like more information on the new legislation, please provide further details so it can be included in the call.