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1. The “Off Payroll Working Procedure” sets out the procedure that must be followed to ensure that individuals engaged by the University to provide services are properly assessed in accordance with HMRC “Off Payroll Working Rules” and the University’s “Off Payroll Working Policy” to establish their status as either workers of the University, subject to PAYE and NIC through the University’s payroll, or as suppliers of services engaged under trading terms & conditions determined under the University’s “Purchasing Policy”.

Appendix I contains a process map setting out the procedure and steps to follow and the specific roles and responsibilities of those involved in engaging individuals to provide services to the University.

2. The assessment of each individual being considered for engagement by the University must be performed and a determination made and communicated prior to the commencement of any work by the individual concerned.
3. It is imperative that the HR IR35 Team ensure that all documentation to support the decision as to how a worker should be engaged and paid is saved and stored in the IR35 Repository and that a complete record of the steps performed in each assessment, the determination outcome and the resulting action, as appropriate, to engage either as a worker or a supplier is recorded. This is to establish a complete evidence based and auditable process of the University’s decisions and actions in respect of its workers’ pay, tax and NIC’s.
4. The process to be followed is:
 - i) Once the service requirements have been agreed by Heads of Department the Engaging Managers will ascertain who they wish to engage. If they are not to be engaged as a staff member, through the Request to Fill process or Associate Tutor

- iv) The Engaging Manager should complete the University of Sussex Employment Status Questionnaire ("ESQ") and seek input from the worker as required, annotating on the ESQ any information provided to support the answers being given.
- v) The ESQ is forwarded to ir35info@sussex.ac.uk. ("HR IR35 Team")
- vi) Where the worker is providing their services through an intermediary the HR IR35

- xiv) The Engaging Manager must inform the IR35 team of the appointment of the worker so that the Workbook can be updated.
- xv) Where the worker is engaged as a casual worker any costs ass

