

## Tax Assurance for Off-Payroll Appointees

Table 1: Highly paid off-payroll worker engagements as at 31 March 2024, earning £245 per day or greater.

	Number
No. of existing engagements as of 31 March 2024	136
Of which, the number that have existed ..	
for less than one year	117
for between one and two years	2
for between two and three years	3
for between three and four years	4
for four or more years	10

Confirmation that all existing off-payroll engagements, outlined above, have at some point been subject to a risk based assessment as to whether assurance is required that the individual is paying the right amount of tax, and where necessary, that assurance has been sought.

Table 2: All highly paid off-payroll workers engaged at any point during the year ended 31 March 2024, earning £245 per day or greater

	Number
No. of temporary off-payroll workers engaged during the year ended 31 March 2024	194
Of which...	
Not subject to off-payroll legislation	0
Subject to off-payroll legislation and determined as in-scope of IR35	194
Subject to off-payroll legislation and determined as out-of-scope of IR35	0
No. of engagements reassessed for compliance or assurance purposes during the year	0
Of which:	
No. of engagements that saw a change to IR35 status following review	0

Table 3: For any off-payroll engagements of board members, and/or, senior officials with significant financial responsibility, between 1 April 2023 and 31 March 2024

	Number
No. of off-payroll engagements of board members, and/or, senior officials with significant financial responsibility, during the financial year.	1
Total no. of individuals that have been deemed "board members, and/or, senior officials with significant financial responsibility", during the financial year. This figure should include both on payroll and off-payroll engagements.	23