

## Tax Assurance for Off-Payroll Appointees

Table 1: Highly paid off-payroll worker engagements as at 31 March 2025, earning £245 per day or greater.

	Number
No. of existing engagements as of 31 March 2025	155
Of which, the number that have existed :.	
for less than one year	63
for between one and two years	92
for between two and three years	0
for between three and four years	0
for four or more years	0

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 2025, earning £245 per day or greater

	Number
No. of temporary off-payroll workers engaged during the year ended 31 March 2025	212
Of which...	
Not subject to off-payroll legislation	0
Subject to off-payroll legislation and determined as in-scope of IR35	212
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 2024 and 31 March 2025

	Number
No. of off-payroll engagements of board members, and/or, senior officials with significant financial responsibility, during the financial year.	0
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.	18