

### WHAT ARE THE OFF PAYROLL INTERMEDIARIES RULES IN THE PUBLIC SECTOR?

The IR35 tax rules are not changing and must be complied with. However the responsibility for determining whether they apply will shift from the contractor to the public sector end client ie. the NHS or CCG. Where these rules apply then the fee payer ie. Nursdoc or Nursing Direct will need to deduct tax and NI from source as if the PSC was an employee.

### AM I AFFECTED?

You will be affected if we engage with you via your personal service company and you are working at a public sector client where the role falls within the IR35 legislation. The end client is responsible for deciding whether the role falls within IR35.

### WHAT IS THE IMPACT?

Any candidate who is paid via personal service company and works for a public sector client will have tax and national insurance taken from their payment before we pay them. We are contractually obliged to comply with this if they fall within the legislation.

### WHY HAS MY RATE DECREASED?

The decrease in your rate is the deduction in Employers NI. Nursdoc or Nursing Direct will now be responsible for paying across the Employers NI on your payment (together with tax and employees national insurance) as opposed to your limited company. Assuming your company was compliant with IR35 in the past then this Employers NIC would have always been due.

### WHY AM I ON A BR TAX CODE?

Your tax code for your Ltd Company will be BR because Nursdoc is not your main employer. You are employed by your Ltd Company and therefore Nursdoc is not your main employer.

### WHAT IF I WORK FOR BOTH PUBLIC AND PRIVATE SECTORS?

If you work for both sectors and have your own Ltd company, we will pay you through the option you choose (PAYE or Ltd). We will not be able to pay you for the work you do under the public sector in a different way to the work you do for the private sector.

### WILL I GET TAXED ON MY LTD COMPANY FOR THE PRIVATE WORK I DO IF I WORK FOR BOTH SECTORS IN ONE WEEK?

No. We will only deduct the tax and employees NI from your public sector work.

### WHAT ARE THE DEDUCTIONS ON MY REMITTANCE?

You will see 2 deductions on your remittance. One is for employees NI and one is for tax.

### AREN'T I GOING TO GET TAXED TWICE – ONCE BY NURSDOC AND ONCE BY MY LIMITED COMPANY?

No, there are double taxation provisions in the legislation to ensure this is not the case. Your accountant will manage this.

### HOW DO I CHANGE OVER TO PAYE?

If you wish to change from PSC to PAYE, we are more than happy to make this change for you. Please email [payroll@nursdoc.com](mailto:payroll@nursdoc.com) and request this change to be made. We will then email you the relevant documents which you need to complete and sign.