

# Creating an IR35 Compliant Workforce with FLINT

## Mitigating Risk & Customer Impact

From **April 2021** it is expected that the private sector contractor workforce of the UK will be subject to the extended set of guidelines as stipulated by **HMRC** following the deferred implementation of the off payroll working rules legislation. Understanding whether an individual falls under IR35 is complex and can have significant consequences should HMRC determine that Tax is owed.

To mitigate the risk and impact to our customers, Flint provide a number of **IR35 Compliant service options**, which are designed to maintain service continuity and protect the talent pool supporting our customers.

## Service Delivery

Fixed term agreements that historically provided a named engineer for a day rate may be replaced by service agreements providing that the required qualifying criteria are demonstrable within the engagement.

These services will either deliver **Managed Projects** or **Managed Services** and both will be Governed by clearly defined Deliverables which are monitored through Service Level Agreements (SLA), Key Performance Indicators (KPI) and penalties (where appropriate).

**Managed Projects:** *Transactional engagements typically focused on plan, design, implementation, testing or training engagements with fixed milestones.*

**Managed Services:** *Subscription engagements typically focused on support and operational services with pre-defined performance criteria such as response and resolution times.*

In both cases the deliverables behind each service type are clearly defined and often

provided as service work packages that are managed and signed off on a quarterly basis.

## Engagement Models

For an effective IR35 engagement, having the correct service engagement in place with the customer addresses part of the process, the nature by which the engineering expertise is contracted will also need to align with the regulations.

### Permanent Employment

When supported by a business case, Flint will provide permanent employment for the engineer(s) required to deliver the services mentioned above thereby ensuring PAYE status and removing any IR35 implications.

### Umbrella Company

For those contractors wanting to retain as much flexibility as possible, Flint has conducted due diligence to ensure tax compliance and will provide a select group of FCSA accredited Umbrella companies to support contingent workers.

### Supporting Your Flexible Workforce

The combination of service delivery and employment models provides an IR35 compliant solution and ensures no liability resides with our partners or customers. Our customers retain the same level of operational flexibility that they benefit from today and still have access to protected talent pool from April 2021 onwards.

## Next Steps

If you are looking to transition your current operating model to an IR35 compliant one in readiness for 2021 then please contact us.

Ultimately, choosing a staffing model or a work package-based engagement is about balancing risk, time to market and investment.



Want to know more? Visit [www.flint-international.com/our-services](http://www.flint-international.com/our-services)