|  |  |  |
| --- | --- | --- |
| Agreement for Intermediary Worker (Form 111)  May 2024 V6.0 | | |
| **Guidance** | | |
| This form should be completed for all Intermediary Workers that are assessed to be ‘in scope’ of intermediaries legislation (IR35). The intermediary should complete sections 1 to 4 and the HMRC Starter Checklist (if no P45 available).   * Schools and Departments must ensure sections 1 to 4 are completed in full and complete sections 5 and 6. * For the purpose of PAYE tax and National Insurance, intermediaries will be added to our payroll. * The form must be submitted to HR by raising a Service Request using the category ‘Agreement for Intermediary Worker’. Please ensure an **accompanying invoice** is also attached. * Completed forms must be with HR by the **3rd of the month in which the payment is to be made**. * Further guidance on the payment of intermediary workers is available on the [Finance Specialist Services Sharepoint](https://uoe.sharepoint.com/sites/FinanceSpecialistServices/SitePages/Intermed.aspx).   If you require this document in an alternative format please contact HR via email [HRHelpline@ed.ac.uk](mailto:HRHelpline@ed.ac.uk)  **Privacy Statement** For information on how we use your data, how long we keep it for and if we share it with third parties, please refer to the [Privacy Notice for Staff](https://edin.ac/2KLLOGK). | | |
| **Section 1: Business and Intermediary Worker Details (This section to be completed by the Intermediary)** | | |
| **Company Name** | |  |
| **Title** | |  |
| **Last Name** | |  |
| **First Name** | |  |
| **Preferred Name** | |  |
| **Business Address** | | |
| **Country** | |  |
| **Address Line 1** | |  |
| **Address Line 2** | |  |
| **Address Line 3** | |  |
| **City / Town** | |  |
| **County** | |  |
| **Postcode** | |  |
| **Email Address** | |  |
| **Gender** Note: this field is used for mandatory  reporting to HMRC, and only 'male' or  'female’ responses are permitted | | Female  Male |
| **Nationality** | |  |
| **Date of Birth (dd/mm/yyyy)** | |  |
| **National Insurance Number** | |  |
| **Have you worked for the University previously?** | |  |
| **Employee Number (if known)** | |  |
| **Section 2: Equality and Diversity Information (to be completed by the intermediary)** | | |
| The University of Edinburgh has a long-standing and continuing commitment to equality, diversity and inclusion (EDI) for all in our community. We gather a range of data and information to ensure that we are meeting our legal responsibilities, developing supportive policy and practice, and assessing our progress toward achieving our strategic ambitions for EDI. To help us to do this essential work we encourage you to provide your personal equality information below which we will record on your record. | | |
| **Ethnicity**  Please select the ethnic group you consider you belong to from the drop down below. If you do not wish to answer this question you can select ‘Prefer not to say’.  Choose an item. | | |
| **Disability**  A disability is defined in law as an impairment, health condition or learning difference that has a substantial or long-term impact on your ability to carry out day-to-day activities. If you do not have a disability please select in the Disability 1 field ‘No known impairment, health condition or learning difference’. If you do not wish to answer this question you can select ‘Prefer not to say’. If you consider yourself to have more than one disability you can choose up to 4 options.  If you have a disability and require any reasonable adjustments to undertake the role, please let us know as soon as possible. | | |
| **Disability 1** | Choose an item. | |
| **Disability 2** | Choose an item. | |
| **Disability 3** | Choose an item. | |
| **Disability 4** | Choose an item. | |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Section 3: Bank Mandate (to be completed by intermediary, failure to complete this section may result in late or non-payment).** | | | | | | | | | | |
| **Bank Name** |  | | | | | | | | | |
| **Bank Address** |  | | | | | | | | | |
| **Sort Code (6 digits)** |  |  | | **-** |  | |  | **-** |  |  |
| **Account Number (8 digits)** |  |  | |  |  | |  |  |  |  |
| **Section 4: Declaration (to be completed by intermediary)** | | | | | | | | | | |
| **By signing this document, I confirm:**  **1. The details outlined above are true and correct.**  **2. My P45 is attached with this form (please tick)**  **OR**  **3. I have completed the starter checklist overleaf (please tick)**  **NOTE - If you have a Student Loan then you must complete the starter checklist even if you have provided a copy of your P45. Please tick to confirm (if applicable)** | | | | | | | | | | |
| **Signed:** | | | | | | **Date (dd/mm/yyyy):** | | | | |
|  | | | | | | | | | | |
|  | | |

**Starter checklist**



Tell your employer of your circumstances so that you do not pay too much or too little tax

**Do not send this form to HM Revenue and Customs (HMRC)**

**Instructions for employer**

Use this starter checklist to gather information about your new employee if they do not have a P45. You can also

use this form if they have a student loan (whether or not they have a P45). Use the information to help fill in your first Full Payment Submission (FPS) for this employee. If you have already submitted your first FPS, keep using the tax code in that FPS until HMRC sends you a new tax code. If the employee gives you their P45 after the first FPS submission, use the tax code shown in parts 2 and 3 of the P45. You must keep the information recorded on the starter checklist for the current and next 3 tax years. This form is for your use only.

**Instructions for employee**

Fill in this form if you do not have a P45 (a document you get from your employer when you stop working for them).

You should also fill in this form if you have a student loan (whether or not you’ve a P45). Give the completed form to your employer as soon as possible. They need this information to tell HMRC about you and help them to use the right tax code. Make sure you answer the questions correctly. If you do not, you may pay the wrong amount of tax or student loan deductions.

**Employee’s personal details**

**Last name**

**1**

|  |
| --- |
|  |

**First names**

**2**

Do not enter initials or shortened names for example, Jim for James or Liz for Elizabeth

|  |
| --- |
|  |

**Home address**

|  |
| --- |
|  |
|  |
|  |
| Postcode |
| Country |

**National Insurance number** (if known)

**6**

**5**

**What is your sex?**

**3**

As shown on your birth certificate or gender recognition certificate

**Employment start date**

**7**

DD MM YYYY

Male  Female

**Date of birth** DD/MM /YYYY

**4**

**Employee statement**

These questions will help you to choose the statement that matches your circumstances. The statement you choose helps your employer to apply the correct tax code.

**Do you have another job?**

**8**

Yes  Put an ‘X’ in the statement C box below

**9**

No  Go to question 9

**Do you receive payments from a State, workplace or private pension?**

Yes  Put an ‘X’ in the statement C box below

No  Go to Question 10**Since 6 April have you received payments from:**

* another job which has ended

**10**

or any of the following taxable benefits

* Jobseeker’s Allowance (JSA)
* Employment and Support Allowance (ESA)
* Incapacity Benefit

Yes  Put an ‘X’ in the statement B box below

No  Put an ‘X’ in the statement A box below

For more information about tax codes, go to <https://www.gov.uk/tax-codes>

**STATEMENT A**  **STATEMENT B  STATEMENT C**

|  |  |  |
| --- | --- | --- |
| **Statement A**  Current personal allowance | **Statement B**  Current personal allowance on a Week 1/Month 1 basis | **Statement C**  Tax Code BR |
| **Key**  This is my first job since 6 April and since the 6 April I have not received payments from any of the following:   * Jobseeker’s Allowance * Employment and Support Allowance * Incapacity Benefit | **Key**  Since 6 April I have had another job but I do not have a P45. And/or since the 6 April I have received payments from any of the following:   * Jobseeker’s Allowance * Employment and Support Allowance * Incapacity Benefit | **Key**  I have another job and/or I am in receipt of a State, workplace or private pension. |
| **Key**  Jobseeker’s Allowance (JSA) is an unemployment benefit which can be claimed while looking for work.  Employment and Support Allowance (ESA) is a benefit which can be claimed if you have a disability or health condition that affects how much you can work.  Incapacity Benefit is help if you could not work because of an illness or disability before 31 January 2011. State Pension is a pension paid when you reach State Pension age.  Workplace pension is a pension which was arranged by your employer and is being paid to you. Private pension is a pension arranged by you and is being paid to you.  Please note that no other Government or HMRC paid benefits need to be considered when completing this form. | | |

**Student loans**

**Do you have a student or postgraduate loan?**

**11**

Yes  Go to question 12

No  Go straight to the Declaration

**Do any of the following statements apply:**

**12**

* you’re still studying on a course that your student loan relates to
* you completed or left your course after the start of the current tax year, which started on 6 April
* you’ve already repaid your loan in full
* you’re paying the Student Loans Company by Direct Debit from your bank to manage your end of loan repayments

Yes  Go straight to the Declaration

No  Go to question 13

**To avoid replaying more than you need to, tick the correct student loan or loans that you have – use the guidance on the right to help you.**

**13**

Please tick all that apply

Plan 1

Plan 2

Plan 4

Postgraduate loan (England and Wales only)

Employees, for more information about the type of loan you have or to check your balance, go to

[www.gov.uk/sign-in-to-manage-your-student-loan-balance](http://www.gov.uk/sign-in-to-manage-your-student-loan-balance)

Employers, for guidance on student loans and which plan or loan type to use if your employee has selected more than one,

go to [www.gov.uk/guidance/special-rules-for-student-loans](http://www.gov.uk/guidance/special-rules-for-student-loans)

|  |
| --- |
| **You have Plan 1 if any of the following apply:**   * you lived in Northern Ireland when you started your course * you lived in England or Wales and started your course before 1 September 2012 |
| **You have Plan 2 if:**  You lived in England or Wales and started your course on or after 1 September 2012. |
| **You have Plan 4 if:**  You lived in Scotland and applied through the  Students Award Agency Scotland (SAAS) when you started your course. |
| **You have a postgraduate loan if any of the following apply:**   * you lived in England and started your postgraduate master’s course on or after 1 August 2016 * you lived in Wales and started your postgraduate master’s course on or after 1 August 2017 * you lived in England or Wales and started your postgraduate doctoral course on or after 1 August 2018 |

**Declaration**

I confirm that the information I’ve given on this form is correct.

**Full name** Use capital letters

**Signature**

**Date** DD/ MM / YYYY

**Give this form to your employer**

Your employer will use the information to make sure you pay the right amount of tax. Do not send this form to HMRC.

**Employer guidance**

For information on how to work out your new employee’s tax code, go to [www.gov.uk/new-employee-tax-code](https://www.gov.uk/new-employee-tax-code)

Use Statement A, B or C that your employee has chosen in the employee statement section and apply the tax code below:

* Statement A – use the current personal allowance
* Statement B – use the current personal allowance on a ‘week 1/month 1’ basis
* Statement C – use tax code BR

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Section 5: Job Details – To be completed by UoE School or Department**  **N.B: Ensure the Invoice is also attached** | | | | | | | | | | | | | | | | | | |
| **Job Title** | | | | |  | | | | | | | | | | | | | |
| **Grade** | | | | | IR1 | | | | | | | | | | | | | |
| **Department** | | | | |  | | | | | | | | | | | | | |
| **Nature of Work** | | | | |  | | | | | | | | | | | | | |
| **Standard Occupational Classification (SOC Code):**  Please see below link to select the appropriate code and description  [Staff 2023/24 - Activity Standard Occupational Classification | HESA](https://www.hesa.ac.uk/collection/c23025/a/actsoc2020) | | | | | Code: | | | | Description (Label): | | | | | | | | | |
| **Period of Engagement (dd/mm/yy)** | | | | | From:  Click or tap to enter a date. | | | | | | | To:  Click or tap to enter a date. | | | | | | |
| **Please complete the costing details below. For further guidance please refer to the guidance on the chart of accounts available on the** [**Finance SharePoint**](https://uoe.sharepoint.com/sites/FinanceHub/SitePages/Chart-of-Accounts.aspx)**.** | | | | | | | | | | | | | | | | | | |
|  | | **Entity**  **(3 digits)** | | **Fund**  **(6 digits)** | | | **Cost Centre**  **(8 digits)** | | | **Analysis**  **(6 digits)** | | | **Portfolio**  **(8 digits)** | | **Product**  **(8 digits)** | | **Intercompany**  **(3 digits)** | |
| **Guidance** | | **Driven by payroll element**  **Use the mapping tool** | | **MANDATORY**  **Required to capture the type of funding the payroll cost is attached to​** | | | **MANDATORY**  **Organisational Unit (department)** | | | **Likely to always be zero but cross check against the mapping tool** | | | **Likely to always be zero but cross check against the mapping tool** | | **Likely to always be zero but cross check against the mapping tool** | | **For cross charging to or from a subsidiary, cross check against the mapping tool** | |
| EXAMPLE | | 110 | | 123456 | | | 12345678 | | | 000000 | | | 00000000 | | 00000000 | | 000 | |
| Directly Funded by Research- in all cases\* | | 110 | | 110002 | | | 30010003 | | | 000000 | | | 00000000 | | 00000000 | | 000 | |
| **Labour** | **£** | |  | | |  | |  | | |  | | |  | |  | |  |
| **Material** | **£** | |  | | |  | |  | | |  | | |  | |  | |  |
| **Expenses** | **£** | |  | | |  | |  | | |  | | |  | |  | |  |
| **VAT** | **£** | |  | | |  | |  | | |  | | |  | |  | |  |
| **\*If Directly funded by Research please also provide the cost centre relating to the school or department** | | | | | | | | | | | | | | | | | | |

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| **Section 6: Management Authorisation – To be completed by UoE (HoS / DoPS / Director of Department)** | | | |
|  | I confirm the Job Details noted above is correct and shall be applied for this payment. | | |
| **Name** | | **Position** | **Date** Click or tap to enter a date. |