

31 December 2018

Our Ref **HQ 18259**

Dear

Thank you for your request dated 11<sup>th</sup> December 2018 under the Freedom of Information (Scotland) Act 2002 (FOISA). This gives a statutory deadline for responding by 14 January 2019. For reference I have copied your request below and provided a response to each question.

Request for Information

*In April 2017 Government introduced new rules into the public sector called the off-payroll reforms, commonly referred to as “IR35”.*

<https://www.gov.uk/guidance/off-payroll-working-in-the-public-sector-reform-of-intermediaries-legislation>

*We understand you may (or may not) have planned for this and developed a set of internal guidelines to be used when on boarding flexible workers, or contractors.*

*Please can you:*

**RFI 1** *Tell us if you are familiar with these reforms – yes or no?*

**RFI 1 Response** SPS is familiar with off-payroll reforms.

**RFI 2** *Send us a copy of your internal guidelines used for any internal guidance*

**RFI 2 Response** See attached Annex 1 for a copy of SPS IR35 Guidance.

**RFI 3** *Send us any policies you use surrounding the reforms.*

**RFI 3 Response** SPS policy and guidance is contained within Annex 1 which covers: Background to the Reform; What the Changes are; Impact on SPS etc.

**RFI 4** *Send us any documents you use to explain your policies to agencies who supply workers to you.*

**RFI4 Response** This information is not held however we can confirm that on receipt of Curriculum Vitae via agencies, the organisation conducts an employment status check on any successful candidate and in turn provides a copy of the outcome to the relevant agency.

**RFI 5** *Send us your internal guidance explaining how you assess the status for each contractor.*

**RFI 5 Response** Guidance on how SPS assesses the status of each contractor is detailed in Annex 1 under Sections 4-8, as well as Appendix A, which provides example scenarios.

I trust you find this information helpful.

If you are unhappy with this response to your request, you may ask us to carry out an internal review, by writing to The Chief Executive, Calton House, 5 Redheughs Rigg, Edinburgh, EH12 9HW. Your request should explain why you wish a review to be carried out, and should be made within 40 working days of receipt of this letter, and we will reply within 20 working days of receipt. If you are not satisfied with the result of the review, you then have the right to make a formal complaint to the Scottish Information Commissioner.

Yours sincerely