**Letter to individuals – see Determination of Employment Status Guidance section 5.1**

Dear

From 6 April 2017, HM Revenue and Customs (HMRC) introduced changes to the way the intermediaries legislation (known as IR35) is applied to off-payroll working in the public sector.

Public sector employers are now required to assess whether the intermediaries legislation applies and if so to deduct income tax and National Insurance prior to making payments.

Further information is available on the HMRC website:

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

I enclose a copy of our assessment using the HMRC Employment Status Service tool which shows that any payments which we make to you must first have PAYE income tax and National Insurance contributions deducted. At the end of the tax year you will receive a P45/P60 from the University for use when submitting your tax return to HMRC.

In order to set up your account and process payments to you, we require the following details. Please could you send these to me as soon as possible:

• Your full name, address, date of birth and National Insurance number

• Ideally a P45 or P60 (without this your payments will be taxed at the basic rate)

Yours sincerely

Engaging Manager

The University of Manchester