



# Process & Guidance

## Off Payroll Working Assessment: Disagreement Process & Guidance

### 1 Guiding principles

- We'll manage all disagreements in a thorough, fair and professional way.
- If you're involved in a disagreement we expect you to:
  - behave honestly and professionally
  - uphold our values
  - comply with our privacy and UK data protection legislation when dealing with personal information.
- We'll involve experts as appropriate e.g.
  - HR
  - Tax
  - Procurement
  - Legal and advisory services

### 2 Process principles

- In making a status determination BT will consider all factors of the engagement in line with the HMRCs guidance for assessing employment status for tax.
- The actual ways of working will be reviewed along with any contractual agreements.
- From **16 November 2020**, once a status determination is made BT will endeavour to advise the supplier and individual of the outcome within 5 business days and any action arising from the determination on the supplier and individual will need to be actioned with immediate effect upon receipt of the determination.
- The supplier and/or individual will then have 10 business days to raise any query with the determination.
- If the supplier and /or individual are disagreeing with the determination BT will then have 45 calendar days to review and respond to the query.
- BTs outcome from the disagreement process will be final with no further appeals process and if agreement on resolution cannot be reached the contract may be terminated in line with the existing contractual terms.

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Issued by: Anna Isherwood

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### 3 Process overview



### 4 Process detail

- [The disagreement form](#) should be completed within 10 business days of the status determination statement being issued by BT
- The disagreement should include which element(s) of the assessment are being challenged and why, including any new factual evidence relevant to the area(s) being challenged
  - If new evidence is not provided BT will not take any further action
- BT will have 45 calendar days to review the disagreement once it has been sent to us
- BT will review the evidence alongside the original assessment and hold meetings with the hiring manager and other experts as required to reach a conclusion. This initial review will be done by the IR35 team in each Customer Facing Unit/Corporate Unit, with escalations to the Group tax team as required
- BT will advise if a reassessment is taking place in light of the evidence provided.
- If no reassessment is made BT will advise why this is the case
- BT will advise the final outcome in writing to the individual, the supplier and where necessary other BT personnel, such as procurement or hiring managers
- BT will undertake any retraining for hiring managers or other individuals on policy and processes as required from the disagreement