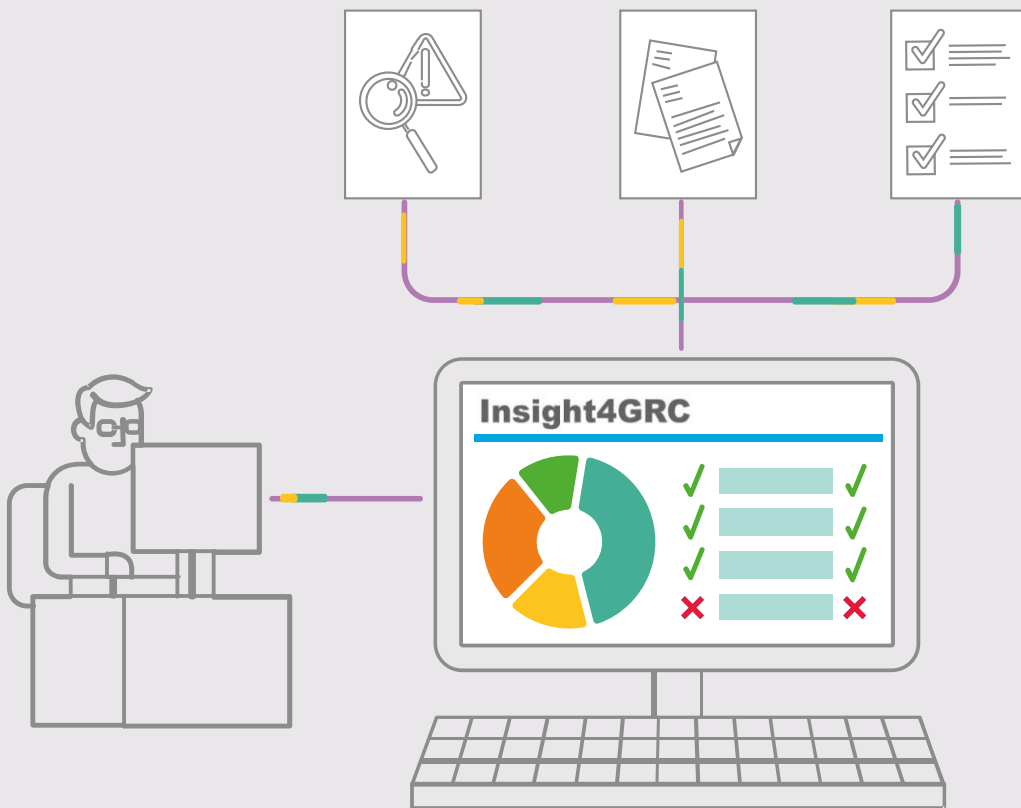


# Insight4GRC and IR35/ off-payroll working

Helping organisations to demonstrate compliance with the new HMRC off-payroll working (OPW) rules, commonly known as IR35



[www.insight4grc.com](http://www.insight4grc.com)



HM Government  
**G-Cloud**  
Supplier

# How can RSM and Insight4GRC help your organisation with IR35/OPW?

The government legislation 'off-payroll working rules from April 2021' extends the current off-payroll working rules, more commonly known as IR35.










IR35/OPW seeks to ensure that all workers who look like employees are taxed the same regardless of the organisational structure they work in.

## RSM and Insight4GRC

RSM's cloud based Insight4GRC platform enables organisations to gain visibility of their IR35/OPW risk landscape. By utilising the software, you can make sure that your steps and actions are tracked and data is collected to demonstrate compliance and evidence reasonable care.



### The Insight4GRC solution allows organisations to:

-  Track all off-payroll workers (OPW) and contracts, including agency workers.
-  Track all actions required throughout the process to determine their status right through to instructions to payroll - or an intermediary - if they are a 'deemed employee'.
-  Issue appropriate communications to all the impacted stakeholders.
-  Collect and store the required data - including status determination statements and conditions of liability documents.
-  Monitor new and existing OPW population.
-  Monitor the risk rating flags.
-  Highlight how often each OPW should be reassessed.
-  Track appeals, deadlines and responses.
-  Provide a robust audit trail of timelines, documents and responses.
-  See real time progress via a dashboard.

### Why choose RSM and Insight4GRC?

The Insight4GRC suite of products is highly flexible. It can be easily expanded and adapted to support many other policy compliance and risk control requirements across the organisation without the need to use multiple systems for different purposes.

For the latest information and to learn more about how we can help, visit our IR35 hub at <http://rsmuk.com/ir35>

**Matthew Humphrey**  
Partner, Risk Advisory

T: 07711 960 728

[matthew.humphrey@rsmuk.com](mailto:matthew.humphrey@rsmuk.com)

**Susan Ball**  
Partner, Employment Tax

T: 07825 430213

[susan.ball@rsmuk.com](mailto:susan.ball@rsmuk.com)

Visit: [www.insight4grc.com/policies](http://www.insight4grc.com/policies)

# IR35/OPW reforms: How are you managing the risks associated with this legislation?

The rules, first introduced to the public sector in April 2017, have been amended and extended. The legislation brings medium or large organisations in the private and third sectors within the scope as end users and amends the current rules for the public sector from April 2021.

## The rules involve:



**Undertaking a review of the contractual arrangements to determine if the rules might apply**



**Determining if the conditions of liability are met by undertaking due diligence on the intermediary providing contractors**



**Taking reasonable care in undertaking a status determination based on the contract and working arrangements**



**Notifying the person paying the intermediary and the worker of their deemed employment status in a status determination statement**



**Responding to any appeal about the 'reasons for the status' decision within 45 days of receipt**



This legislation presents organisations with significant administrative challenges meaning that any entity in the supply chain involved in the provision of work by a contractor could potentially become liable to tax costs if the rules are not followed.

In order to start addressing these potential liabilities, organisations need to ask themselves the following questions: How will we ensure all relevant stakeholders are able to maintain visibility of, and manage, the associated risks that non-compliance will bring? How will we ensure that the actions required to meet the requirements of the legislation are assigned across the organisation, actioned and tracked? How will we maintain an audit trail?

Without the use of suitable technology, managing this obligation could be an administrative headache – and one that could potentially prove costly if handled incorrectly.

---

“We engaged Insight4GRC to help us track and manage our organisational risks, and also to calibrate ourselves against ISO 27001, using 4risk and 4policies we were able to demonstrate our commitment to the standard through the management of our risks, controls and actions, and also able to demonstrate our employees acceptance and understanding of our ISMS and other internal policies. We find the Insight4GRC suite easy to use, and the team really supportive if we ever need any further support.”

**Greg Guilford, CEO – HR Solutions Ltd**

---

"...our risks are more clearly described; users can provide control assurances; and all risks, controls and actions can be tracked and monitored through the reporting and dashboard functions."

**Ben Kelly, Risk and Assurance Manager - Leeds City College**

---

[rsmuk.com](http://rsmuk.com)

The UK group of companies and LLPs trading as RSM is a member of the RSM network. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm each of which practises in its own right. The RSM network is not itself a separate legal entity of any description in any jurisdiction. The RSM network is administered by RSM International Limited, a company registered in England and Wales (company number 4040598) whose registered office is at 50 Cannon Street, London EC4N 6JJ. The brand and trademark RSM and other intellectual property rights used by members of the network are owned by RSM International Association, an association governed by article 60 et seq of the Civil Code of Switzerland whose seat is in Zug.

RSM Corporate Finance LLP, RSM Restructuring Advisory LLP, RSM Risk Assurance Services LLP, RSM Tax and Advisory Services LLP, RSM UK Audit LLP, RSM UK Consulting LLP, RSM Employer Services Limited, RSM Northern Ireland (UK) Limited and RSM UK Tax and Accounting Limited are not authorised under the Financial Services and Markets Act 2000 but we are able in certain circumstances to offer a limited range of investment services because we are members of the Institute of Chartered Accountants in England and Wales. We can provide these investment services if they are an incidental part of the professional services we have been engaged to provide. RSM Legal LLP is authorised and regulated by the Solicitors Regulation Authority, reference number 626317, to undertake reserved and non-reserved legal activities. It is not authorised under the Financial Services and Markets Act 2000 but is able in certain circumstances to offer a limited range of investment services because it is authorised and regulated by the Solicitors Regulation Authority and may provide investment services if they are an incidental part of the professional services that it has been engaged to provide. Baker Tilly Creditor Services LLP is authorised and regulated by the Financial Conduct Authority for credit-related regulated activities. RSM & Co (UK) Limited is authorised and regulated by the Financial Conduct Authority to conduct a range of investment business activities. Before accepting an engagement, contact with the existing accountant will be made to request information on any matters of which, in the existing accountant's opinion, the firm needs to be aware before deciding whether to accept the engagement.