



The Freelancer & Contractor Services Association Best Practice Code of Compliance

UMBRELLA EMPLOYMENT QUESTIONS

Please ensure that you answer all questions fully and accurately and provide supporting information where requested. Failure to do so will result in your application being rejected.

For existing members, who are then not assessed as operating in accordance with the Code on or before their renewal date, this will mean automatic suspension from the FCSA.

Please ensure that you read and understand 'General Information for Applicants' before submitting this document to your chosen reviewer.

Applicant fields for completion					
A	Take on procedures	Yes/No/N/A	Supporting Documentation (if required)	Cross referencing (where requested)	Compliant/ Non-compliant (Assessor use only)
A1.	Do you supply potential new employees with an introduction letter or email which contains the following?				
	a. An explanation as to the basis on which your business operates, i.e., as an employer providing its employees with work.	No			
	b. That the worker is an employee of the umbrella employer and is aware of their statutory rights;	No			
	c. That the worker will be subject to a proof of identity check;	No			
	d. The worker will be required to enter into employment related agreements such as an overarching employment contract;	No			
	e. The basis upon which the employee can claim expenses is explained;	No			
	f. Where the worker is not subject to, (or to the right of) supervision, direction or control and salary and expenses are re-negotiated for each assignment, a clear explanation of this process and a statement that once the contract is agreed, salary and expenses cannot be amended before or during the course of an assignment.	No			
	Documentation required: Copy of introduction letter or email. Please also provide cross referencing to where the above are included within the introduction letter or email.	Not Provided			
A2.	Confirm that any financial illustration provided to a potential employee:				
	a. Clearly states that it is only an estimate;	No			
	b. Includes expenses in the calculation that are representative of the usual level of expenses claimed and reflect the individual's actual circumstances;	No			
	c. Lists the assumptions used;	No			
	d. Clearly shows your company margin.	No			

Applicant fields for completion					
A	Take on procedures	Yes/No/N/A	Supporting Documentation (if required)	Cross referencing (where requested)	Compliant/ Non-compliant (Assessor use only)
	<p>e. Where the worker is not subject to, (or to the right of) supervision, direction or control and salary and expenses are re-negotiated for each assignment a statement that once agreed that salary and expenses cannot be amended before or during the course of the assignment</p> <p>Note: A financial illustration is optional but must be provided when requested by a prospective employee and must comply with the requirements above.</p>	No			
A3.	Do you provide a financial illustration to all prospective employees:				
	a. In all cases	No			
	b. Only when requested	No			
	c. Never	No			
	Documentation required: Provide a copy of a template financial illustration. Please also provide cross referencing to where the above are included within the financial illustration.	Not Provided			
A4.	Optional Remuneration Arrangements rules:				
	a. Do you have any salary sacrifice items?	No			
	b. If so, have these been considered in line with the Optional Remuneration Arrangements rules introduced post 6 April 2017?	No			
	Documentation required: Please list out any arrangements you have in place and provide details	Not Provided			
	c. Do you pay AMAPs via any method other than a Fixed Expenses model? E.g. a discretionary bonus that varies according to the level of AMAPs paid.	No			

Applicant fields for completion					
A	Take on procedures	Yes/No/N/A	Supporting Documentation (if required)	Cross referencing (where requested)	Compliant/ Non-compliant (Assessor use only)
	Documentation required: If yes to c.) above, please evidence how you communicate a discretionary bonus element to employees. Please provide supporting narrative of your process and evidence.	Not Provided			
	d. Do you offer different employment packages that vary the margin you retain?	No			
	Documentation required: If yes to d.) above, please confirm how you communicate a discretionary bonus element to employees. Please provide a narrative of your process and evidence.	Not Provided			
A5.	Confirm your marketing literature, web pages, scripts and training material all support the employment model and make no references to the employee being a client, to them being able to earn 'free weeks' or reduced charges to them. Where you offer different models which require a different margin, these are properly explained to potential employees and do not make reference of different levels of service or charges for products unless those charges are deducted from net pay and VAT accounted for as required.	No			
	If you operate a model for workers who are not subject to, (or to the right of) supervision, direction or control whereby salary and expenses are re-negotiated for each assignment, confirm that any literature, web-pages, etc., does not state or imply that the agreement can be re-negotiated or changed before or during an assignment once the contractual terms have been accepted.	No			
	Documentation required: Please attach copies of ALL current promotional and/or marketing material and provide your website URL.	Not Provided			
A6.	Does the employee's employment contract include with regard to mutuality of obligation between the employee and the employer:				
	a. A guarantee of at least 336 hours work in any 12 month period commencing on the employee's start date of continuous employment and each anniversary thereof.	No			

Applicant fields for completion					
A	Take on procedures	Yes/No/N/A	Supporting Documentation (if required)	Cross referencing (where requested)	Compliant/ Non-compliant (Assessor use only)
	b. An obligation that the employer will assist the employee to secure future assignments during periods when the employee has no assignment	No			
	c. An obligation that the employee cannot unreasonably decline work offered to them	No			
	d. A requirement that the employee cannot during the term of the employment contract be involved or engaged in any other business or activity unless the employer has given permission for such work	No			
	e. Employment termination procedures/notice periods.	No			
	Documentation required: Copy of employment contract. Please also provide cross referencing to where the above are included within the employment contract (include referencing to the appropriate clauses).	Not Provided			
A7.	Do you have a policy setting out separately how you deal with those employees who have not worked the minimum number of guaranteed hours?	No			
	Documentation required: Copy of policy (include referencing to the appropriate clauses).	Not Provided			
A8.	Does your employment documentation contain all information required in a Statement of Employment Particulars namely:				
	a. The employee's and employer's name;	No			
	b. A job title or brief job description;	No			
	c. The date the employee's employment began;	No			
	d. The rate of pay and when the employee will be paid;	No			
	e. The hours of work;	No			
	f. Holiday entitlement;	No			
	g. Where the employee will be working;	No			

Applicant fields for completion					
A	Take on procedures	Yes/No/N/A	Supporting Documentation (if required)	Cross referencing (where requested)	Compliant/ Non-compliant (Assessor use only)
	h. Sick pay arrangements;	No			
	i. Notice periods;	No			
	j. Information about disciplinary and grievance procedures;	No			
	k. Any collective agreements that affect the employment terms and conditions or if there are no collective agreements that affect the employment terms and conditions, a statement to that effect;	No			
	l. Pension and pension schemes.	No			
	Documentation required: Please provide appropriate employment documentation. Please also provide cross referencing to where the above are included within the respective employment documentation (referencing to the appropriate clauses).	Not Provided			
A9.	Does your employment contract include appropriate clauses covering:	No			
	a. Minimum statutory salary payments;	No			
	b. Holiday pay (during and between assignments);	No			
	c. Grievance/discipline procedures.	No			
	d. Bonus or similar mechanism (where applicable)	No			
	e. No end date.	No			
	If you operate a model for workers who are not subject to, (or to the right) of supervision, direction or control whereby salary and expenses are re-negotiated for each assignment you use an appropriate contract which also includes clauses covering:				
	f. A fixed rate/salary plus a fixed expenses allowance which can be re-negotiated only on commencement of a new assignment;	No			

Applicant fields for completion					
A	Take on procedures	Yes/No/N/A	Supporting Documentation (if required)	Cross referencing (where requested)	Compliant/ Non-compliant (Assessor use only)
	g. Expenses can only be claimed for the assignment in accordance with the company's expenses policy and up to the limit specified in the assignment agreement.	No			
	Documentation required: Copy of employment contract. Please also provide cross referencing to where the above are included within the employment contract (referencing to the appropriate clauses).	Not Provided			
A10.	Unless included within the employment contract, please provide:				
	a. Assignment schedule;	No			
	b. Employee handbook;	No			
	c. Working time directive;	No			
	d. EAA opt out notices	No			
	Documentation required: Copies of the above as required	No			
A11.	Do you reimburse expenses to employees on the basis that they are not subject to, (or to the right of) supervision, direction or control?	No			
A12.	If you do reimburse expenses to employees on the basis that they are not subject to, (or to the right of) supervision, direction or control, do you have processes in place to review and document this, which include:				
	a. An initial sifting process based on umbrella rate of pay and job role in line with latest FCSA best practice (see self-employed code in relation to job roles and rates of pay)?	No			
	b. Documented evidence of a request to obtain information from the agency or end client to support whether SDC (or the right thereof) exists or does not exist?	No			
	Documentation required: In respect of b. above: i. A Service Provider <u>must</u> try to get SDC clarified by the Agency and/or end client.	Not Provided			

Applicant fields for completion					
A	Take on procedures	Yes/No/N/A	Supporting Documentation (if required)	Cross referencing (where requested)	Compliant/ Non-compliant (Assessor use only)
	<p>ii. If no response to i. above is obtained, then information <u>must</u> be obtained from the worker to allow a decision to be made by the Service Provider as to whether the worker is subject to SDC.</p> <p>iii. On its own, a worker just saying that they are not subject to SDC (i.e. not going through step ii.) is not acceptable.</p> <p>Please provide an overview/confirmation of your process with regard to the above.</p>				
	c. Use of document (to be undertaken each time you are advised that a new assignment is in place) to lead and evidence the findings of discussions with the agency, end client or worker surrounding SDC specifically covering the following areas:				
	▶ Can the worker decide how the work is done?	No			
	▶ Can the worker be told what to do (as to the manner)?	No			
	▶ Can the worker be moved depending on priorities?	No			
	▶ Can the worker decide when the work is done?	No			
	d. A documented conclusion as to whether there is SDC (or the right thereof) and evidence of sign off/review?	No			
	e. A review carried out at least once every 6 month period for all workers who have been actively working for you for 6 months continually on the same assignment and that this review complies with all points listed in section c.) above?	No			
	f. Evidence of an internal audit process where sample checks are performed regularly by persons not responsible for the initial SDC decisions. All internal audits should be documented for subsequent external audit review?	No			
	g. Are there any financial incentives based on SDC 'pass rates' for umbrella staff that complete the assessments of SDC.	No			

Applicant fields for completion					
A	Take on procedures	Yes/No/N/A	Supporting Documentation (if required)	Cross referencing (where requested)	Compliant/ Non-compliant (Assessor use only)
	Documentation required: If you employ workers who are not subject to, (or to the right of) supervision, direction or control and as a consequence you reimburse expenses to those employees for their journeys from home to temporary workplaces, please provide a copy of your policy describing how you review and document whether or not they are subject to, (or to the right of) supervision, direction or control.	Not Provided			
	Provide a copy of your standard documents evidencing your review of whether an employee is or is not subject to, (or to the right of) supervision, direction or control.	Not Provided			
A13.	If you reimburse any expenses to employees, do you have processes to ensure that the correct contractual terms appropriate to the employee's circumstances are issued and that they are referred to the relevant sections of the expenses policy, e.g., whether they are subject to supervision direction or control, (or the right thereof), fixed expenses pot arrangements vs. expenses still claimable via their tax return, etc.	No			
	Documentation required: Provide a copy of any standard communication to the worker that if they do not claim the fixed expenses for the assignment then the related money falls into the profits of the umbrella company and not into their gross pay.	Not Provided			
A14.	Do you establish a process to ensure the fixed expense is not 'overstated' leading to 'unearned profits' for the umbrella provider	No			
A15.	Is there clear documented communication that any unclaimed expenses relating to expenses incurred wholly, necessarily and exclusively in the performance of business duties where the expense is above and beyond the fixed element is still claimable via their tax return.	No			
A16.	Do you have a process or standard documents to deal with the following:				
	a. You seek to ascertain the employees work status when the employee is not on assignment, e.g.	No			

Applicant fields for completion					
A	Take on procedures	Yes/No/N/A	Supporting Documentation (if required)	Cross referencing (where requested)	Compliant/ Non-compliant (Assessor use only)
	<ul style="list-style-type: none"> ▶ Taking annual leave, ▶ Unavailable to work through sickness, maternity or paternity, ▶ Available for and seeking work; 				
	b. You confirm in writing the employees last day of employment in accordance with contractual notice periods or any agreed waiver of the same if a shorter notice is agreed.	No			
	c. You have an appropriate process for the payment of holiday pay for periods during and between assignments.	No			
	Documentation required: Provide supporting evidence in respect of the above and cross reference where appropriate.	Not Provided			
A17.	<p><u>Note: A17 is only applicable from April 2019 (currently can be completed as 'N/A').</u></p> <p>a) Do your employees receive a statutory payslip?</p>	No			
	<p>b) Do your employee payslips meet the regulatory requirements introduced from April 2019 for them to include “where the amount of wages or salary varies by reference to time worked, the total number of hours workers in respect of the variable amount of wages or salary either as:</p> <p>i) a single aggregate figure, or</p> <p>ii) separate figures for different types of work or different rates of pay.”</p>	No			
	Documentation required: Provide a copy of a template statutory payslip.	Not Provided			
A18.	Confirm the following:				
	a. Your employees have the option to remain within or opt out of the EAA Regs;	No			

Applicant fields for completion					
A	Take on procedures	Yes/No/N/A	Supporting Documentation (if required)	Cross referencing (where requested)	Compliant/ Non-compliant (Assessor use only)
	b. That upon opting out of the EAA Regs your employees have the option to opt in to the EAA Regs;	No			
	c. You inform the agency of the employee's EAA regulation status	No			
	Documentation required: Provide supporting evidence for each of the above and details of the procedures you have in place if an employee notifies you that they wish to withdraw an opt-out notice.	Not Provided			
A19.	Do you have processes to support employees find suitable work at the end of their assignment?	No			
	Documentation required: Please provide a copy of your policy explaining what steps you take to help employees find suitable work at the end of their assignment.	Not Provided			
A20.	Does the termination of an assignment automatically lead to the termination of employment?	No			
	Documentation required: Provide a copy of your policy in relation to the termination of an assignment.	Not Provided			

Applicant fields for completion					
B	Payments	Yes/No/N/A	Supporting Documentation (if required)	Cross referencing (where requested)	Compliant/ Non-compliant (Assessor use only)
B1.	Do you offer payments to or for the benefit of employees other than as employment income?	No			

Applicant fields for completion					
B	Payments	Yes/No/N/A	Supporting Documentation (if required)	Cross referencing (where requested)	Compliant/ Non-compliant (Assessor use only)
B2.	Are all payments made to employees working in the UK are subject to PAYE/NIC as required, e.g., under the Offshore Intermediary legislation?	No			
B3.	Are any transactions, funds or payments, or any part thereof, made or held outside the UK?	No			
B4.	Do you have a policy that all payments to employees are made into UK based bank accounts except in exceptional circumstances?	No			
B5.	Are dividends paid to the employees?	No			
B6.	Are any payments (save for authorised expenses and HMRC approved salary sacrifice payments such as childcare vouchers) made to employees free of tax and NIC?	No			
B7.	Is the statutory minimum wage always paid per hour to employees against signed timesheets irrespective of any other factors?	No			
B8.	Do you limit the payment of outstanding expenses if the employee's minimum statutory wage will be affected?	No			
B9.	Do you exclude the following payments made by workers from National Minimum Wage (NMW)/National Living Wage (NLW) calculations where required contractually or set out within an Employee Handbook?:				
	a) Payments that shouldn't be included for the employer's own use or benefit, i.e. if the employer has paid for travel to work;	No			
	b) Items the worker has bought for the assignment and is not refunded for, i.e. tools, uniform, safety equipment.	No			
B10.	Is holiday pay at or above the minimum statutory level of days and calculated on the full taxable gross pay each pay period?	No			
B11.	Is your holiday pay mechanism contained within the employee's employment contract?	No			

Applicant fields for completion					
B	Payments	Yes/No/N/A	Supporting Documentation (if required)	Cross referencing (where requested)	Compliant/ Non-compliant (Assessor use only)
B12.	If you 'roll up' holiday pay, is this shown as a separate item on the payslip?	No			
B13.	If an agency does not pay you for any reason when you have signed timesheets, are your employees entitled to receive at least NMW on their normal pay day?	No			
B14.	Do you operate and pay <u>all</u> statutory payments (e.g., SSP and SMP) during and between assignments.	No			
B15.	Do you ensure that downtime payment is paid as appropriate and you check that the guaranteed hours are worked?	No			

Applicant fields for completion					
C	Disciplinary	Yes/No/N/A	Supporting Documentation (if required)	Cross referencing (where requested)	Compliant/ Non-compliant (Assessor use only)
C1.	Confirm you are the employer in any disciplinary/grievance situations and are the employer in all Employment Tribunal matters.	No			
	Documentation required: If applicable, provide anonymised evidence of such instances in last 12 months.	Not Provided			

Applicant fields for completion					
D	Insurance	Yes/No/N/A	Supporting Documentation (if required)	Cross referencing (where requested)	Compliant/ Non-compliant (Assessor use only)
D1.	Confirm you hold the following insurances:				
	a. Professional indemnity; and	No			
	b. Employers liability; and	No			
	c. Public liability covering both head office employees and employees on assignments.	No			
	Documentation required: Provide supporting evidence, certificates and full policies.	Not Provided			

Applicant fields for completion					
E	Pensions Act 2012	Yes/No/N/A	Supporting Documentation (if required)	Cross referencing (where requested)	Compliant/ Non-compliant (Assessor use only)
E1.	Do you operate a qualifying auto-enrolment pension scheme?	No			
	Documentation required: Provide copies of correspondence with The Pensions Regulator determining your staging date and also evidence of such a qualifying scheme.	Not Provided			
E2.	Confirm that where a pay illustration is provided, it makes it clear that it either includes/excludes the financial implications of membership of the company's pension scheme?	No			
E3.	Confirm that you automatically enrol your employees into a workplace pension	No			
E4.	Confirm you pay at least the minimum pension contribution as required by law.	No			

Applicant fields for completion					
E	Pensions Act 2012	Yes/No/N/A	Supporting Documentation (if required)	Cross referencing (where requested)	Compliant/ Non-compliant (Assessor use only)
E5.	Confirm none of your processes or practices, including any financial illustration provided, would be considered as an inducement for employees to opt out of the pension scheme.	No			

Applicant fields for completion					
F	AWR	Yes/No/N/A	Supporting Documentation (if required)	Cross referencing (where requested)	Compliant/ Non-compliant (Assessor use only)
F1.	Do you operate the 'match permanent pay' model?	No			
F2.	If so,:				
	a. Do you request comparator data for all assignments which last or are expected to last more than 12 weeks?	No			
	b. Do you request up to date comparator data at least every 12 months where an assignment lasts for more than 12 months?	No			
	Documentation required: Provide a sample of all letters/communications requesting comparator data.	Not Provided			
F3.	When requesting comparator data, do you ask for the following?				
	a. Comparator salary	No			
	b. Standard working hours and days per week	No			
	c. Bonuses and any other relevant payments	No			
	d. Annual leave entitlement	No			

Applicant fields for completion					
F	AWR	Yes/No/N/A	Supporting Documentation (if required)	Cross referencing (where requested)	Compliant/ Non-compliant (Assessor use only)
	Documentation required: Provide a sample comparator request as supporting evidence of the above.	Not Provided			
F4.	When calculating the assignment rate for pay comparator purposes, do you exclude the retained company margin (including Employers National Insurance and Apprenticeship Levy where applicable)?	No			
F5.	When comparing the assignment rate to the comparator rate, do you do so on a 'like for like' holiday basis, i.e., both rates either include holiday pay or exclude holiday pay?	No			
F6.	Do you advise the agency whether the contract rate for the assignment is acceptable or unacceptable?	No			
	Documentation required: Where the assignment rate does not match the pay comparator, please outline the procedures you follow with the employee and recruitment agency (or provide your process)	Not Provided			
F7.	Do you 'flip' employees between the 'match permanent pay' model and the 'pay between assignments' model or vice versa during an assignment.	No			
F8.	Are you using the Regulation 10 'pay between assignments' (Swedish Derogation) method?	No			
F9.	If so, do you have a contract of employment, which includes the following terms?:				
	a. The minimum scale or rate of remuneration or the method of calculating remuneration is commensurate with the employees skills	No			
	b. The location or locations where the employee may be required to work;	No			
	c. The expected hours of work during any assignment;	No			
	d. The maximum number of hours that the employee may be required to work during any assignment;	No			

Applicant fields for completion					
F	AWR	Yes/No/N/A	Supporting Documentation (if required)	Cross referencing (where requested)	Compliant/ Non-compliant (Assessor use only)
	e. The minimum hours of work that an employee may be required to work during any assignment and that a minimum number of hours of 1 hour will be offered;	No			
	f. The nature of the work that the employee may be offered during any assignment is similar and/or relevant to the employees skills; and	No			
	g. The employee has no entitlement to the rights conferred by Regulation 5.	No			
	Documentation required: Copy of employment contract. Please also provide cross referencing to where the above are included within the employment contract (referencing to the appropriate clauses).	Not Provided			
F10.	Are all Regulation 10 (Swedish Derogation contracts) signed by employees prior to the start of their first assignment)?	No			
F11.	Confirm that employees would be offered additional assignments, where available, that are not less than 50% of their normal weekly hours.	No			
F12.	Confirm all employees are paid a minimum of 4 weeks remuneration in respect of periods that they are not on assignment but are available for work (downtime pay) and that their employment will not cease until such payments have been made and not before the end of the 4 week period.	No			
	Documentation required: Provide a copy of your policy relating to how you ensure employers operating under any Swedish Derogation model are paid 4 weeks remuneration between assignment	Not Provided			
F13.	Confirm you only pay downtime to employees who have a downtime period. Where downtime is 'rolled up' or advanced, this is reclaimed from the employee if there is no downtime period.	No			
F14.	Confirm downtime pay is calculated in accordance with The Agency Worker Regulations 2010 regulation 11(1) as 50% of highest earnings in the final	No			

Applicant fields for completion					
F	AWR	Yes/No/N/A	Supporting Documentation (if required)	Cross referencing (where requested)	Compliant/ Non-compliant (Assessor use only)
	12 weeks of the previous assignment or the duration of the previous assignment (whichever is the shorter), subject to NMW.				
	Documentation required: Please describe how you attempt to recover outstanding loans with regards your Swedish Derogation model.	Not Provided			

Applicant fields for completion					
G	Expenses	Yes/No/N/A	Supporting Documentation (if required)	Cross referencing (where requested)	Compliant/Non-compliant (Assessor use only)
G1.	Do your systems flag the type of contract under which the employee is employed and the manner in which and type of expenses for which they can claim reimbursement; i.e., you distinguish between:				
	a. Employees who are subject to, (or to the right of) SDC	No			
	b. Employees who are not subject to, (or to the right of) SDC	No			
	c. And this feeds into the tax and NIC treatment of the expenses.	No			
G2.	Confirm employees can only be paid expenses once they have accepted/signed their employment agreements and expenses policy.	No			
	Documentation required: Please attach a copy of your expenses policy	Not Provided			
G3.	Confirm that for all expense claims:				
	a. All receipts are manually validated as a genuine receipt;	No			
	b. You only accept original or scanned receipts, not credit card receipts.	No			

Applicant fields for completion					
G	Expenses	Yes/No/N/A	Supporting Documentation (if required)	Cross referencing (where requested)	Compliant/Non-compliant (Assessor use only)
	c. You only allow expenses to be claimed for periods covered by actual assignments;	No			
	d. You do not allow expenses to be claimed for future periods (even if covered by an assignment);	No			
	e. You have a system to ensure expense claims cannot be duplicated, e.g., by the submission of an original receipt and a scanned or credit card receipt for the same expense.	No			
G4.	Do you pay any expenses to employees determined subject to (or the right of) SDC?	No			
	If so, what do these include:				
	▶ Relocation	No			
	▶ International travel	No			
	▶ Any others	No			
	Documentation required: Please provide detail	Not Provided			
G5.	Confirm that you advise employees that if they are found to be falsifying expense claims they will face disciplinary action.	No			
G6.	Confirm that you obtain from the employee their confirmation that they have already, or their expectation is to undertake more than 1 assignment for you.	No			
G7.	Confirm that you require each employee to confirm that their current assignment will not be their last on their expense claim.	No			
G8.	For those employees who are subject to a cap on expenses per hour/week/assignment, etc., do you have a process which ensures that:				
G8.	Expenses reimbursed are allocated to the correct assignment and do not exceed the cap;	No			

Applicant fields for completion					
G	Expenses	Yes/No/N/A	Supporting Documentation (if required)	Cross referencing (where requested)	Compliant/Non-compliant (Assessor use only)
G9.	a. To the extent that expenses are not claimed for the assignment, the employee is not paid any amount in relation to the unclaimed allowance (either directly or indirectly).	No			
	b. Do you require employees claiming for accommodation to prove that they have ongoing costs at their home location?	No			
G9.	Documentation required: Provide a copy of the process you follow to support such claims.	Not Provided			
G10.	Do you have a policy for ensuring that subsistence and travel expenses cease when it can be reasonably expected that the '24 month rule' will be broken (applicable only to employees who are not subject to, (or to the right of) supervision, direction or control)?	No			
G10.	Documentation required: Please attach a copy of your expenses policy (include cross referencing)	Not Provided			

Applicant fields for completion					
H	Travel and Subsistence	Yes/No/N/A	Supporting Documentation (if required)	Cross referencing (where requested)	Compliant/Non-compliant (Assessor use only)
H1.	Confirm that with respect to travel and subsistence claims (where the employee is entitled to make a claim):				
	a. Your systems ensure an employee does not claim for travel expenses on a day he/she did not work (i.e., Have a valid timesheet for);	No			

Applicant fields for completion					
H	Travel and Subsistence	Yes/No/N/A	Supporting Documentation (if required)	Cross referencing (where requested)	Compliant/ Non-compliant (Assessor use only)
	b. Your systems ensure an employee does not claim for a subsistence expense on a day they did not claim for a travel expense.	No			
H2.	Confirm that when an employee claims for business mileage you:				
	a. Reimburse only tax free mileage if it is at or below current HMRC approved mileage rates;	No			
	b. Verify the mileage claimed using a postcode checker or equivalent.	No			
	c. Require employees to submit VAT receipts to you in support of the claim.	No			
H3.	Confirm that you do not allow any home to temporary place of work travel and/or subsistence expenses to be claimed once you and/or an employee knows or has a reasonable expectation that they will be at the same workplace for more than 24 months.	No			
H4.	Confirm that you ask each employee when they join you whether they have previously worked at the same site within the last 3 months	No			
	Documentation required: Provide a copy of your process to determine whether or not a new employee has previously worked at the same site.	Not Provided			
H5.	In respect of subsistence only claims, confirm your expenses policy states that only pre-packaged food purchased on the day the claim relates to, after the qualifying journey has commenced, is claimable.	No			
H6.	Confirm that subsistence claims reimbursed on the following basis:				
	a. Scale rate payments in accordance with The Income Tax (Approved Expenses) Regulations 2015; or	No			
	b. Actual receipted expenditure	No			
H7.	In respect of original receipts for subsistence confirm you require them to be:				
	a. Kept by the employee for audit purposes; or	No			

Applicant fields for completion					
H	Travel and Subsistence	Yes/No/N/A	Supporting Documentation (if required)	Cross referencing (where requested)	Compliant/ Non-compliant (Assessor use only)
	b. Sent to you for verification	No			
H8.	Confirm you do not offer:				
	a. A 'staying with friends or family' overnight allowance	No			
	b. Hotel scale rates	No			
H9.	With respect to travel and subsistence claims (where the employee is entitled to make a claim), confirm:				
	a. Your systems ensure an employee does not claim for travel expenses on a day he/she did not work (i.e., Have a valid timesheet for);	No			
	b. Your systems ensure an employee does not claim for a subsistence expense on a day they did not claim for a travel expense.	No			

Applicant fields for completion					
I	Other expense categories (where the employee is entitled to claim)	Yes/No/N/A	Supporting Documentation (if required)	Cross referencing (where requested)	Compliant/Non-compliant (Assessor use only)
I1.	Confirm you only allow expense claims for subscriptions that appear on the HMRC approved list.	No			
I2.	Confirm that if you reimburse travel expenses to the UK for overseas employees, you only do so where there is a clear employment relationship established before the individual arrives in the UK.	No			
I3.	Confirm that where you allow capital expenditure claims, you have a policy which sets out:				

Applicant fields for completion					
I	Other expense categories (where the employee is entitled to claim)	Yes/No/N/A	Supporting Documentation (if required)	Cross referencing (where requested)	Compliant/Non-compliant (Assessor use only)
	a. That permission must be obtained in advance of the capex purchase;	No			
	b. That any item must be for the purposes of the current assignment;	No			
	c. That the item is not for private use and any personal benefits gained will be minimal;	No			
	d. That the employee buys the item on behalf of the Umbrella company and that it will remain the property of the company;	No			
	e. That the item is expected to be returned at the end of their employment;	No			
	f. That at the end of employment, a fair market price might be agreed to transfer ownership from the company to the employee.	No			

Applicant fields for completion					
J	Audit	Yes/No/N/A	Supporting Documentation (if required)	Cross referencing (where requested)	Compliant/Non-compliant (Assessor use only)
J1.	Do you audit expense claims?	No			
J2.	Confirm that where a full audit is not conducted prior to an expense being paid, you carry out retrospective manual audits to ensure an expense has been validly incurred by the employee and is appropriate to his/her personal circumstances. (This is in addition to the normal processing checks completed on all receipts.)	No			

J3.	Confirm the number of expense claims audited in a year equates to approximately 5% of the average number of employees who claim expenses during the year	No			
	Documentation required: Provide a copy of your expense auditing policy and process.	Not Provided			

Applicant fields for completion					
K	VAT	Yes/No/N/A	Supporting Documentation (if required)	Cross referencing (where requested)	Compliant/ Non-compliant (Assessor use only)
K1.	Are any chargeable transactions to employees are subject to VAT, e.g., same day CHAPS payments.	No			
K2.	Do you operate the VAT flat rate scheme.	No			
	Documentation required: Provide the last 12 months of VAT returns to allow check whether Flat Rate VAT was/was not operated.	Not Provided			
K3.	Do you include standard rate VAT on all invoices issued to UK agencies or other UK intermediaries or end clients regardless of any other factors.	No			

L	Additional/Voluntary Information (Please include here any other information in support of your submission)	Applicant fields for completion
L1.	Use this section to provide any additional information or clarification in support of your application. Please note: Failure to provide any relevant additional information or clarification may result in your application being rejected.	

Declaration

By signing the declaration below you confirm that your business accepts and agrees that it operates to the Code as set out above that your processes, policies and documentation are consistent and reflect the Code and represent a true and full view of the business you operate. Also, by signing we confirm that we have read the Charter (link found [here](#)) and are in compliance with it, in particular, but not limited to planning solutions.

Signed:

Name:

Date:

Capacity in which signed (Board level required):

For completion by assessor	
Outcome	Commentary
Pass	
Fail	