

This document sets out key information regarding your pay should you engage with Search Consultancy Limited ("Search") as a Personal Service Company.

The Employment Agency Standards (EAS) Inspectorate is the government authority responsible for the enforcement of certain agency worker rights. You can raise a concern with them through the Acas helpline on 0300 123 1100 Monday to Friday, 8 am to 6 pm.

In order to engage through a Personal Service Company, you must be a Company Director and your appointment must be registered on Companies House. Your PSC must hold a business bank account and Public Liability cover to £1 million (each claim). <sup>(1)</sup>

<b>Name of employment business:</b>	Search Consultancy Limited
<b>Your employer (if different from the employment business):</b>	n/a
<b>Type of contract you will be engaged under:</b>	Contract for service
<b>Who will be responsible for paying you (if different from your employer):</b>	n/a
<b>How often you will be paid:</b>	Weekly
<b>Expected or minimum rate of pay:</b>	No less than prevailing National Minimum Wage applicable at time of assignment and dependent on your age
<b>Deductions from your pay required by law:</b>	<p><u>Outside IR35</u> – none</p> <p><u>Inside IR35</u> – payments will be subject to Tax &amp; NI deduction should the role be deemed inside of IR35 <sup>(2)</sup></p> <p>Payments will be subject to 20% Tax &amp; 12% NI <sup>(3)</sup></p> <p><u>CIS</u> – if role falls within Construction Operations, payments will be subject to CIS Tax deduction <sup>(4)</sup></p>
<b>Any other deductions or costs from your pay (to include amounts or how they are calculated):</b>	None
<b>Any fees for goods or services:</b>	None
<b>Holiday entitlement:</b>	None
<b>Additional Benefits:</b>	None

## EXAMPLE OF PAY

Example rate of pay: Based on 5 days	£100.00 per day (£500.00 weekly pay)		
<b>Deductions from your wage required by law:</b>	Outside IR35 £0.00 Tax £0.00 NI	Inside IR35 £51.65 Tax £37.92 NI	Construction (CIS) £100.00 Tax £0.00 NI
<b>Any other deductions or costs from your wage:</b>	None		
<b>Any fees for good or services</b>	None		
<b>Example net take home pay:</b>	Outside IR35 £500.00	Inside IR35 £410.43	Construction (CIS) £400.00

- (1) Certain roles will also require Professional Indemnity cover to £1 million (each claim) and where your PSC has two or more employees, Employers' Liability cover to £5 million.
- (2) This determination is provided by the Client and subject to the role and duties being performed by you. Should the role be deemed inside of IR35 then payments will be subject to Tax <sup>(3)</sup> & NI deductions. This applies to roles within the Public and Private Sectors.
- (3) Personal allowance based on 1257L tax code being applied.
- (4) CIS tax is subject to HMRC verification, 20% tax will be deducted but in exceptional circumstances, a deduction of 30% could be applied. If HMRC confirms that your PSC holds 'gross' status, then no tax deductions will be made from payments. Should the role be deemed inside of IR35 then the 'deemed calculation' will be applied and all payments will be subject to Tax & NI deduction.

If you engage with Search as a Personal Service Company, then you can opt out of being covered by the conduct regulations.

Agency workers placed in roles working with, or caring for, vulnerable persons cannot opt out of the Conduct Regulations.

The opt out must be given in writing to Search by both the PSC and the person being supplied to do the work. Search cannot encourage you to do this and it must be your own decision.

This document is for information only and does not qualify as an agreement for opting out of the conduct regulations.