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May 2015

**REFERENCE: 15FOI 67**

You requested the following information:

**1.a -How many people who have worked for you were paid off-payroll in the financial years 2013/14 and 2014/15?**

**1.b -How many people working for you are currently paid off-payroll?**

**2.a -How many of the off-payroll workers in the 2013/14 financial year were either board members or senior officials with significant financial responsibility?**

**2.b -How many of the off-payroll workers in the 2014/15 financial year were either board members or senior officials with significant financial responsibility?**

**2.c -How many of the off-payroll workers currently working for you are either board members or senior officials with significant financial responsibility?**

**3.a -Please provide the names and job titles for the off-payroll workers in 2013/14 who were either board members or senior officials with significant financial responsibility.**

**3.b -Please provide the names and job titles for the off-payroll workers in 2014/15 who were either board members or senior officials with significant financial responsibility.**

**3.c -Please provide the names and job titles for the off-payroll workers who are currently board members or senior officials with significant financial responsibility.**

**4 -For each of the off-payroll workers named in 3a, 3b and 3c, please state the length of time that they have been paid off-payroll.**

**5 -For each of the off-payroll workers named in 3a, 3b and 3c, please state the name of the company which was paid for the work.**

**6 -For each of the off-payroll workers named in 3a, 3b and 3c, please state whether this firm is a personal service company.**

**7 -For each of the off-payroll workers named in 3a, 3b and 3c, please state whether assurances were sought that the correct amount of tax was paid for the work.**

**8 -For each of the off-payroll workers named in 3a, 3b and 3c, please state whether assurances were received that the correct amount of tax was paid for the work.**

**9 -For each of the off-payroll workers named in 3a, 3b and 3c, please state whether proof was received that the correct amount of tax was paid for the work.**

**10 -For each of the off-payroll workers named in 3a, 3b and 3c, please state whether you took on PAYE responsibilities for the worker and whether you paid National Employment for the work.**

**11 -For each of the off-payroll workers named in 3a, 3b and 3c, please confirm whether or not the appointment was made because of 'exceptional circumstances'. If so, please explain what these exceptional circumstances were.**

We have handled your request under the Freedom of Information Act 2000.

<b>Q1.</b>	<b>a.</b>	How many people who have worked for you were paid off-payroll in the financial years 2013/14 and 2014/15?
	<b>b.</b>	How many people working for you are currently paid off-payroll?
<b>A1.</b>	<b>a.</b>	In the financial years 2013/14 and 2014/15, the following average numbers of staff were paid off payroll through an agency;  <b>2013-14</b> <b>2014-15</b>  <b>4</b> <b>6</b>
	<b>b.</b>	There are currently 3 members off staff paid off payroll through an agency.
<b>Q2.</b>	<b>a.</b>	How many of the off-payroll workers in the 2013/14 financial year were either board members or senior officials with significant financial responsibility?
	<b>b.</b>	How many of the off-payroll workers in the 2014/15 financial year were either board members or senior officials with significant financial responsibility?
	<b>c.</b>	How many of the off-payroll workers currently working for you are either board members or senior officials with significant financial responsibility?
<b>A2.</b>	<b>a.</b>	Nil
	<b>b.</b>	Nil
	<b>c.</b>	Nil
<b>Q3.</b>	<b>a.</b>	Please provide the names and job titles for the off-payroll workers in 2013/14 who were either board members or senior officials with significant financial responsibility.
	<b>b.</b>	Please provide the names and job titles for the off-payroll workers in 2014/15 who were either board members or senior officials with significant financial responsibility.
	<b>c.</b>	Please provide the names and job titles for the off-payroll workers who are

		currently board members or senior officials with significant financial responsibility.
<b>A3.</b>	<b>a.</b>	Not applicable
	<b>b.</b>	Not applicable
	<b>c.</b>	Not applicable
<b>Q4.</b>		For each of the off-payroll workers named in 3a, 3b and 3c, please state the length of time that they have been paid off-payroll.
<b>A4.</b>		Not applicable
<b>Q5.</b>		For each of the off-payroll workers named in 3a, 3b and 3c, please state the name of the company which was paid for the work.
<b>A5.</b>		Not applicable
<b>Q6.</b>		For each of the off-payroll workers named in 3a, 3b and 3c, please state whether this firm is a personal service company.
<b>A6.</b>		Not applicable
<b>Q7.</b>		For each of the off-payroll workers named in 3a, 3b and 3c, please state whether assurances were sought that the correct amount of tax was paid for the work.
<b>A7.</b>		Not applicable
<b>Q8.</b>		For each of the off-payroll workers named in 3a, 3b and 3c, please state whether assurances were received that the correct amount of tax was paid for the work.
<b>A8.</b>		Not applicable
<b>Q9.</b>		For each of the off-payroll workers named in 3a, 3b and 3c, please state whether proof was received that the correct amount of tax was paid for the work.
<b>A9.</b>		Not applicable
<b>Q10.</b>		For each of the off-payroll workers named in 3a, 3b and 3c, please state whether you took on PAYE responsibilities for the worker and whether you paid National Employment for the work.
<b>A10.</b>		Not applicable
<b>Q11.</b>		For each of the off-payroll workers named in 3a, 3b and 3c, please confirm whether or not the appointment was made because of exceptional circumstances. If so, please explain what these exceptional circumstances were.