



MSR SmartPay is an Independent and not a member of a group of companies.

- ✚ We are registered and trade in the UK.
- ✚ We confirm with HMRC to operate a VAT exempt vehicle (e.g. for instance VAT Exemption in line with the HMRC VAT Notice 501/75 Nursing Agencies Concession).

- ✚ All workers through our umbrella company are subject to an overarching contract of employment
- ✚ All workers are paid PAYE, no part of the workers' salary will be subject to any tax treatment other than PAYE.
- ✚ No payments are made to Limited Companies, Self Employed Contractors, Sole Trader or any other such entity.
- ✚ All payments are subject to PAYE, and we do not make any other payment arrangements included but not limited to:
 - a. Dividends, Loans, Employee Benefit Trusts
 - b. Contractor Benefit Trusts, Shares

We agree that all shifts carried out by Nurses are subject to Supervision, Direction and Control unless specified in writing by the end client, with a copy being provided to respective employment agency.

We provide full statutory rights to our employees, including holiday pay, pension and sick pay.

We co-operate with agencies for compliance and audit purposes.

We also confirm that

- ✚ We do not operate a sole trader model
- ✚ We do not operate a Manage Service Model (MSE/Gross payments to Personal Service company)
- ✚ We are not offshore Company
- ✚ We operate as PAYE, where tax and NI will be deducted at source in the UK, without any offshore entities involved
- ✚ We comply with the new HMRC IR35 off-payroll ruling
- ✚ We do not offer any loan scheme.

Insurance Cover: Employers Liability £10 million