

# OFF-PAYROLL (IR35 REFORMS)

## FIX IT OR DITCH IT

The Off-payroll (IR35 Reforms) legislation has structural flaws that damage UK businesses, punish the flexible workforce, and impede UK growth.

The Government must act immediately. Either **fix the flaws** with straightforward changes in the March 15th UK budget, or **ditch the legislation** and reverse the damaging behavioural effect harming our flexible workforce.

### THE THREE MAJOR FLAWS IN THE OFF-PAYROLL LEGISLATION

- **DOUBLE-TAXATION**  
Contractors and firms pay tax on the same money, and firms receive tax bills four times more than they should. A tax offsets mechanism is needed.
- **TAX INJUSTICE**  
A recruitment agency can get landed with another firm's crippling tax bill, even though they did nothing wrong. A simple fix is required.
- **TOOTHLESS APPEALS**  
Firms considering a self-employed person's tax status are neither required to provide detail nor is there an independent appeal route.



**Parliament needs to act now!**

Contact your MP and tell them to  
**Fix it or Ditch it**