

TITLE <i>Name/description of the issue being assessed</i>	Personal Service Company (IR35) and Holders of Office
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DATE <i>Date the DIA is completed</i>	25 May 2017
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LEAD OFFICER <i>Name of person responsible for carrying out the DIA.</i>	Tim Silver Assistant Head of HR
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1 Summary description of the proposed change

- *What is the change to policy/service/new project that is being proposed?*
- *How does it compare with the current situation?*

Effective on 6 April 2017, The Finance Bill 2017 introduced changes to the way that a worker operating through an intermediary within the public sector as a Personal Service Company (PSC) would be required to make PAYE and NI payments. The legislation also directs to the tax and NI treatment of non-employees who hold statutory posts (Holders of Office) within a local authority.

2 Summary of evidence used to support this assessment

- *Eg: Feedback from consultation, performance information, service user records etc.*
- *Eg: Comparison of service user profile with Medway Community Profile*

The application of this legislation will be applied to all workers operating through an intermediary, regardless of any individual protected characteristic.

Diversity impact assessment

3 What is the likely impact of the proposed change?

Is it likely to :

- Adversely impact on one or more of the protected characteristic groups?
- Advance equality of opportunity for one or more of the protected characteristic groups?
- Foster good relations between people who share a protected characteristic and those who don't?

(insert ✓ in one or more boxes)

Protected characteristic groups	Adverse impact	Advance equality	Foster good relations
Age			X
Disability			X
Gender reassignment			X
Marriage/civil partnership			X
Pregnancy/maternity			X
Race			X
Religion/belief			X
Sex			X
Sexual orientation			X
Other (e.g. low income groups)			X

4 Summary of the likely impacts

- Who will be affected?
- How will they be affected?

There is no impact on any of the protected characteristic groups.

Diversity impact assessment

5 What actions can be taken to mitigate likely adverse impacts, improve equality of opportunity or foster good relations?

- *Are there alternative providers?*
- *What alternative ways can the Council provide the service?*
- *Can demand for services be managed differently?*

Not applicable

6 Action plan

- *Actions to mitigate adverse impact, improve equality of opportunity or foster good relations and/or obtain new evidence*

Action	Lead	Deadline or review date
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Not applicable

7 Recommendation

The recommendation by the lead officer should be stated below. This may be:

- *to proceed with the change implementing action plan if appropriate*
- *consider alternatives*
- *gather further evidence*

If the recommendation is to proceed with the change and there are no actions that can be taken to mitigate likely adverse impact, it is important to state why.

Not applicable

Diversity impact assessment

8 Authorisation

The authorising officer is consenting that:

- *the recommendation can be implemented*
- *sufficient evidence has been obtained and appropriate mitigation is planned*
- *the Action Plan will be incorporated into service plan and monitored*

**Chief People
Officer**

Carrie McKenzie

Date

25 May 2017

Contact your Performance and Intelligence hub for advice on completing this assessment

RCC: phone 2443 email: annamarie.lawrence@medway.gov.uk

C&A: phone 1031 email: paul.clarke@medway.gov.uk

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Send completed assessment to the Corporate Performance & Intelligence Hub (CPI) for web publication