

Our Ref: FOI2015-133

Date: June 2015

**Subject: Off-payroll arrangements**

This request asked about the number of off-payroll arrangements at the SFO.

Some information about off-payroll arrangements is published in the SFO's Annual Reports & Accounts, and available on the SFO's website at [www.sfo.gov.uk](http://www.sfo.gov.uk).

This request asked several questions, and these are shown below together with the answers.

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

The average number of people employed off payroll in 2013-14 was 35 and in 2014-15 it was 69.

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

As of the end of March 2015 we had 94 individuals engaged 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?*

One. Please refer to page 15 of the SFO Annual Report & Accounts 2013-2014.

*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?*

One.

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

None.

*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.*

Mathew Mallett – Interim Chief Technology Officer. Again, please refer to page 15 of the SFO Annual Report & Accounts 2013-2014.

*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.*

As 3a above.

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*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.*

This is not applicable – please see 2C above.

*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.*

Ten months.

*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.*

Reed.

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

No.

*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.*

Yes. Please refer to page 16 of the SFO Annual Report & Accounts 2013-2014 for information on the risk based assessment that off-payroll engagements are subject to.

*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.*

Yes. Please refer to page 16 of the SFO Annual Report & Accounts 2013-2014 as above.

*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.*

The SFO sought assurances as set out above. Again, please refer to page 16 of the SFO Annual Report & Accounts 2013-2014.

*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.*

No.

*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.*

The appointment was made because of 'exceptional circumstances'. Mr Mallett was appointed as an interim Chief Technology Officer (CTO) following the departure of the previous Head of IT and pending the recruitment of a permanent CTO.

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