

# Scottish Borders Council

## Stage 1 Equality Impact Assessment – Start Up

(For Early Proposals, Project Initiation, Start Up)

1.	<b>Title of Proposal:</b>	Assessing Employment Status Policy & Guidelines (ESI HMRC)
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*(Please enter the title or reference for your proposal)*

2.	<b>Service Area:</b> <b>Department:</b>	Chief Executives – Corporate Finance - Procurement & Payment Services
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*(Please enter the department/service area submitting the proposal)*

3.	<b>Description:</b>	<p>HM Revenue &amp; Customs - “The aim of employment status work is to ensure that income is charged correctly for tax and that the correct class of NICs is paid”.</p> <p>The income of an individual who receives payments for services will normally be chargeable to Income Tax as trading income or as employment income. Where the income comes from an office or employment it is chargeable as employment income. The income of an individual who is not an employee or office holder but a self-employed person is likely to be chargeable as trading income. There is an exception in the case of certain agency workers.</p> <p>The individual’s employment status will also determine liability to pay National Insurance contributions (NICs). The general rule is that a person engaged as an employee or office holder will be liable for Class 1 NICs. A person engaged on a self-employed basis will be liable for Class 2 and, normally, Class 4 NICs.</p> <p>The objective of the Policy is to achieve best practice and compliance, ensuring that all self-employed individuals engaged by the Council are appropriately assessed as per HMRC guidelines.</p>
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*(Please enter a full description of your proposal including its aims and objectives)*

4.	<b>Relevance to the Equality Duty.</b> <b>Do you believe your proposal has any relevance to the following duties of the Council under the Equality Act 2010?</b> (If you believe that your proposal may have some relevance – however small please indicate yes)			
	<b>Duty</b>		<b>Yes/No</b>	
	<b>Elimination of discrimination (both direct &amp; indirect), victimisation and harassment.</b> <i>(Could your proposal discriminate? Or help eliminate discrimination?)</i>		No	
	<b>Promotion of equality of opportunity?</b> <i>(Could your proposal help or hinder the Council with this)</i>		No	
<b>Foster good relations?</b> <i>(Could your proposal help or hinder the council s relationships with those who have equality characteristics?)</i>		n/a		
5.	<b>Which groups of people may be impacted (both positively and negatively) if the proposal is advanced?</b> (Please x all that apply ).			
	<b>Equality Characteristic</b>	<b>Impact</b>		<b>Description</b>
		<b>No Impact</b>	<b>Possible Positive Impact</b>	
				<i>Where you have identified a potential impact, please detail what you perceive this to be. Where an equality characteristic is potentially negatively affected, please explain how and the extent to which they may be negatively affected. <b>If you are unsure of the answer please state this and recommend further investigation.</b></i>
<b>Age</b> (Older or younger people or a specific age grouping)		x	All procurement activity regardless of value must comply with European Union (EU) principles of: Equal treatment and non-discrimination - potential suppliers must be treated equally;  Policy refers to and is based on HM Revenue and Customs process.	
<b>Disability</b> e.g. Effects on people with mental, physical, sensory impairment, learning disability, visible/invisible, progressive or recurring		x	As above	

<b>Gender</b> (Males, Females, Transgender or Transsexual people)		x		As above
<b>Race Groups:</b> including colour, nationality, ethnic origins, including minorities (e.g. gypsy travellers, refugees, migrants and asylum seekers)		x		As above
<b>People with Religious or other Beliefs:</b> different beliefs, customs (including atheists and those with no aligned belief)		x		As above
<b>Sexual Orientation,</b> e.g. Lesbian, Gay, Bisexual, Heterosexual		x		As above
<b>Carers</b> (those who have caring responsibilities for someone with an equality Characteristic)		x		As above
<b>Poverty</b> (people who are on a low income including benefits claimants, people experiencing fuel		x		As above

poverty, isolated rural communities etc)				
<b>Employees</b> (those employed by the Council including full time, part time and temporary)		x		As above

6.	<b>Mitigation</b>	
	Where you have identified a potential negative impact, please detail what mitigations will need to be put in place in order for your proposal to progress. <b>If you are unsure of the answer please state this and recommend further investigation.</b>	
	<b>Characteristic</b>	<b>Mitigation</b>
	All	 HMRC Equality Act2010 Specific Duty

7.	<b>How certain are you of the answers you have given?</b>	
	<b>Answer</b>	<b>Tick One</b>
	<b>Certain</b> - I have populated the evidence base to support my answers.	
	<b>Fairly Certain</b> – but don't have concrete evidence to support my answers so would recommend further assessment is conducted if the proposal is progressed.	<b>x</b>
	<b>Not Certain</b> – further assessment is recommended if proposal is progressed.	

<b>Completed By</b>			
Name	James Paterson	Service Area.	Procurement & Payment Services
Post	Policy and Development Officer	Date	24/07/2015

**This assessment should be presented to those making a decision about the progression of your proposal.**

**If it is agreed that your proposal will progress, you must send an electronic copy to corporate communications to publish on the webpage within 3 weeks of the decision.**

For your records, please keep a copy of this Equality Impact Assessment form.