



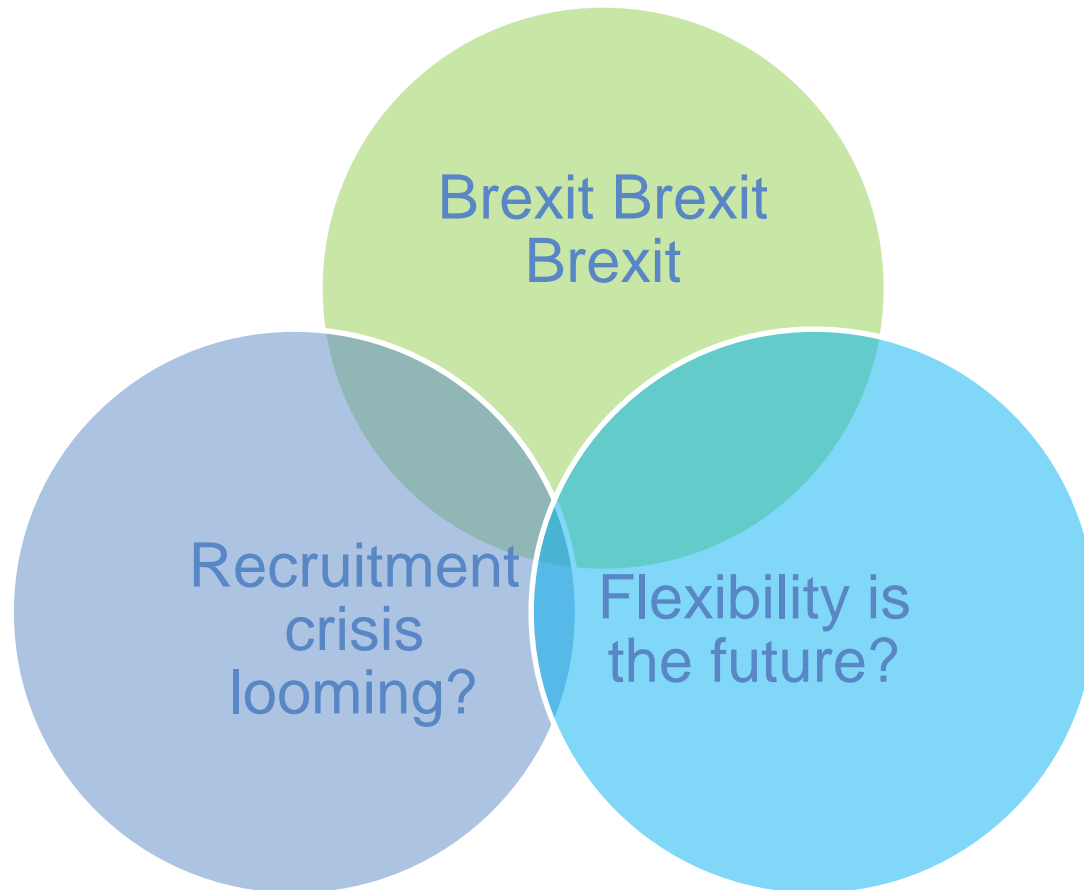
Presentation

# A bird's eye view of employment in the future

Emma Burrows

Pioneering — Bahrain — Construction — Public sector — Energy — Real estate — London — Tax — IT — Dubai — Manchester — Connecting — Knowledge — Pragmatic — Malaysia — Exeter — Thought leadership — Housing — Agile — Creative — Connecting — Private equity — Local government — Manchester — Environment — Focused — Islamic finance — Projects — Abu Dhabi — Corporate finance — Passionate — Team work — Employment — Regulation — Procurement — Expertise — Specialist — Planning — Investment — Committed — Delivery — IT — Governance — IP — Corporate — Infrastructure — Value — Development — Private wealth — Oman — Governance — Birmingham — Corporate finance — Dynamic — Pensions — Dispute resolution — Insight — Banking and finance — Arbitration — Diverse — Regeneration — Care — Communication

# What do you need to know?



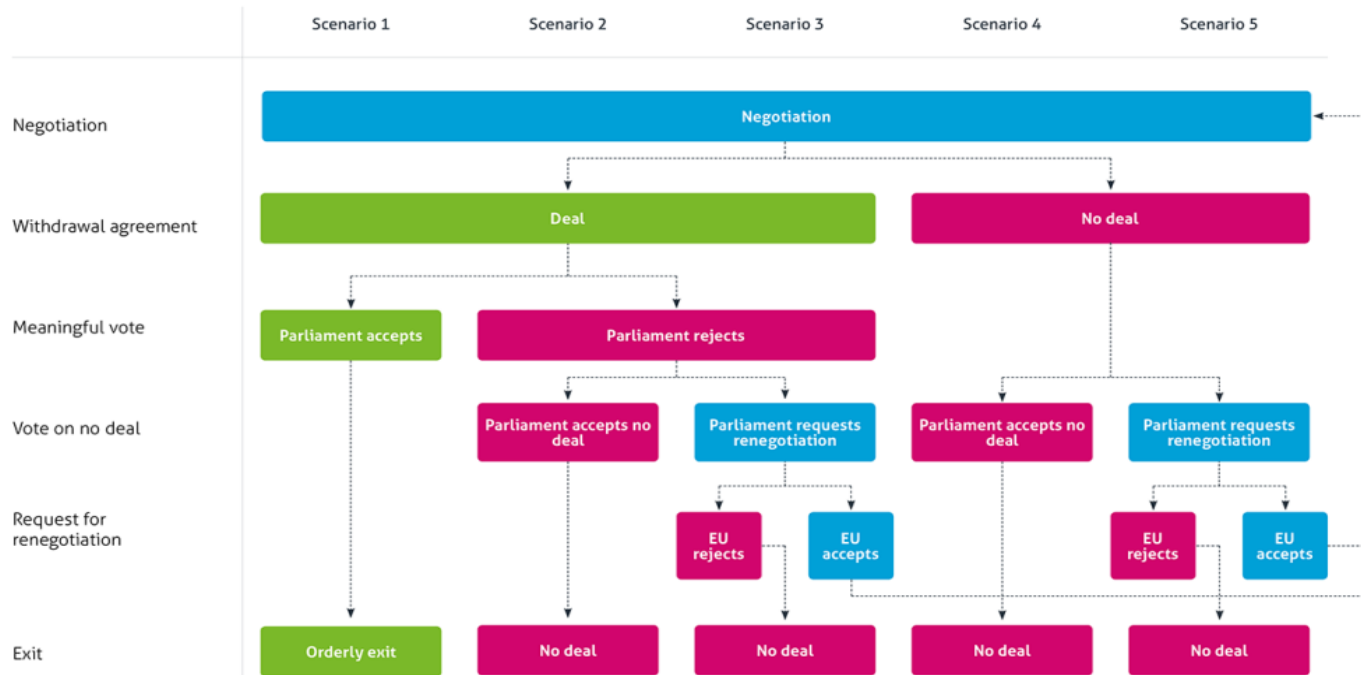
# Brexit: deal or no deal?

- European Union (Withdrawal) Act 2018
- Deal or no deal?

- Government commitment to protect workers' rights in event of "no deal"

- But will EU-derived employment legislation be maintained going forward?

# Possible scenarios for the next phase of Brexit



# What could happen to employment rights?

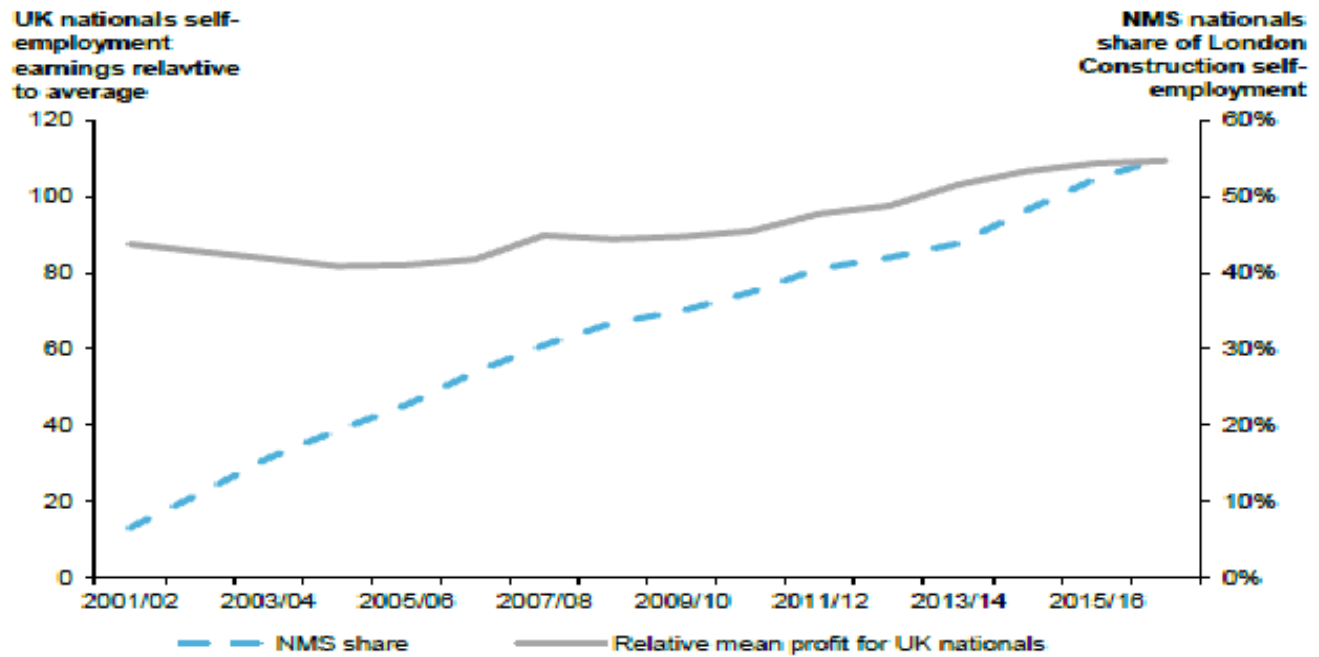
“No deal”

- Vast majority of EU-derived legislation guaranteed on “day one” after Brexit
- What then?

“Deal”

- Implementation period until 31 December 2020 to sort things out
- IPPR briefing and options
- High integration relationship with EU = more protection; low integration relationship = less protection

**Figure 1.10: Self-employment earnings of UK nationals relative to average vs NMS share of self-employment - London construction sector (2001/02 – 2016/17)**



Source: Analysis of Self Assessment and NINo registration data

# The position of EU nationals

## “ No deal”

- EU Settlement Scheme in place
- New migrants take their place with other immigrants
- Higher skilled workers are more valued
- Effect on construction industry

## “Deal”

- Implementation period to rework rules
- MAC report; EEA migration has only had a small impact
- An end to free movement?
- Less restrictive regime for higher-skilled than for lower-skilled workers?

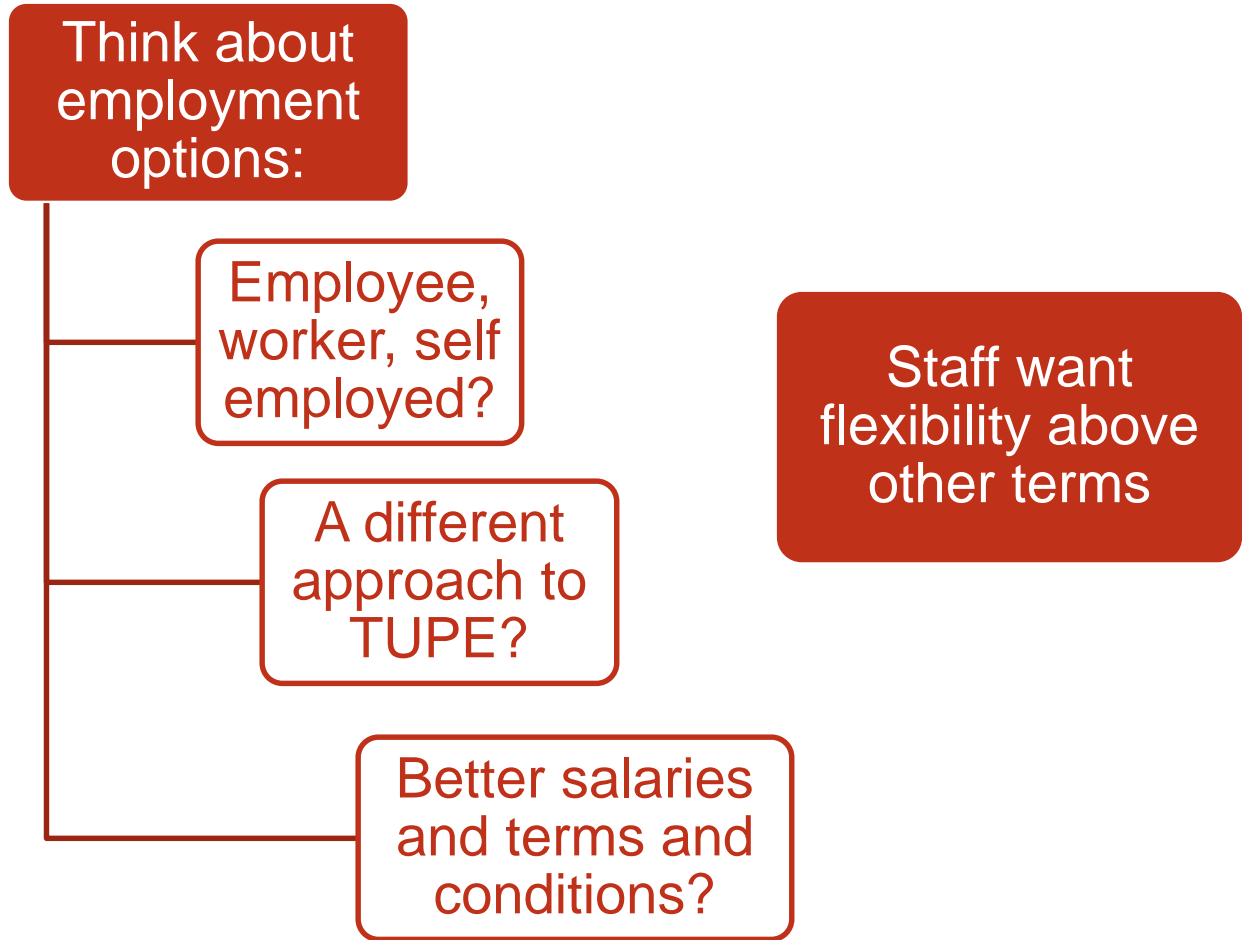
# Implications of Pimlico Plumbers decision

- Not a finding of employment for tax purposes
- But implications for CIS scheme:
  - If practice contradicts contractual documentation then it doesn't matter what the contract says
  - Ensure returns to HMRC under the CIS scheme are correct
  - Contractual documentation should reflect self-employed status, if staff are self employed

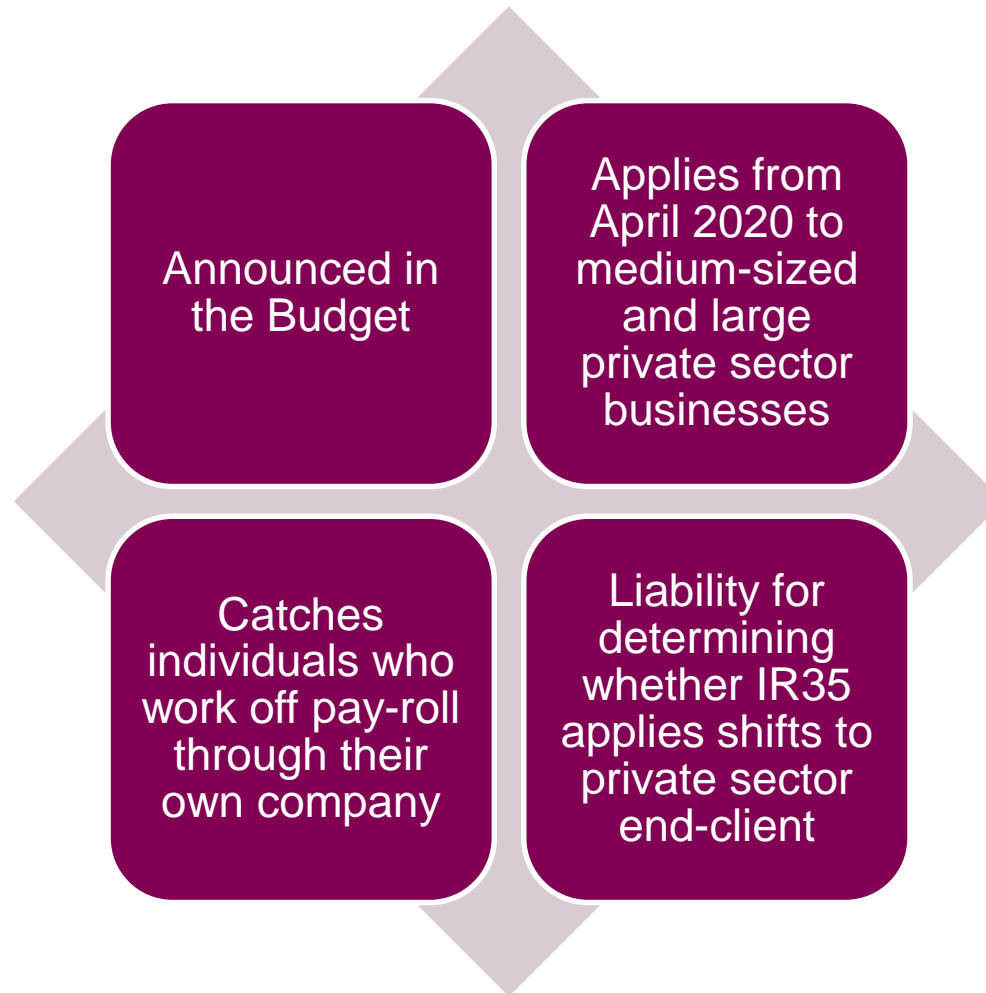




# Recruitment of replacement staff in the future



# Extension of IR35



# Take action?



## Contact

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