

Appendix A – Procedure and paying interims “off-payroll”

1. This Appendix provides information in addition to that required for the Pay Policy Statement. It sets out the procedure and pay ratios for “off-payroll” roles, in order to provide transparency on the use of agency and interim workers. Agency workers generally refers to someone who is paid at an hourly rate to cover an established position or supernumerary position to cover additional work. Interim worker usually means an individual who is paid at a daily rate to cover an established leadership role or supernumerary position such as a senior role within a project.
2. The council aims to directly employ all Chief Officers and Deputy Chief Officers (Chief Executive, Executive Directors and Directors). Where this is the case, officers are paid using the council’s payroll system with tax and national insurance contributions deducted at source. From time to time, it may be necessary or desirable to fill a Chief Executive, Executive Director or Director post using an agency worker or consultant – for example, when a post has been newly established, or needs to be covered for a fixed period of time. In these circumstances, the council is responsible for assessing whether “off-payroll working rules” apply. These rules are designed to ensure that agency workers or consultants are classified as “employed for tax purposes” if they are working like an employee. In deciding whether “off-payroll working rules” apply, the council follows all guidance and advice published by HM Revenue and Customs, the Council’s financial and procurement regulations and the following procedure.
3. Approval to hire to an assignment covering a budgeted role of Executive Director or Director rests with the Chief Executive in consultation with the Leader. Approval to hire to an assignment covering the role of Chief Executive rests with the Leader in consultation with the Director of Workforce and Change.
4. Once approval has been given to hire to the role, the approved job documentation will be supplied to the Council’s contracted supplier of interim workers. In exceptional circumstances or if the Council’s contracted supplier is unable to provide suitable candidates, alternative arrangements will be explored via the Head of Human Resources or their nominee. Applications for roles will normally be via CV with covering letter.
5. Selection of candidates to cover budgeted roles of Chief Executive, Executive Directors or Directors will be undertaken by a panel consisting of the Leader or a Policy Committee Chair, a member of the Human Resources Committee (who is not a member of the administration) and the Chief Executive or relevant Executive Director. The place of the Chief Executive would be taken by the Director of Workforce and Change where the selection is for an assignment to cover the role of Chief Executive. The Panel will be advised by the Director Workforce and Change, the Head of Human Resources or their nominee.
6. All panel members will have undertaken the Council’s Recruitment and Selection training.
7. Pay rates agreed will be inclusive of all expenses and will be no more than the market rate for the role (as advised by the Council’s contracted supplier of interim workers).
8. Appropriate due diligence will be undertaken by the hiring manager in conjunction with the contracted supplier prior to the commencement of the assignment, including evidence

of right to work, references and any other relevant vetting/disclosure checks. Assignments will not commence or will be terminated without notice if due diligence checks are not passed satisfactorily.

9. All appointees must read and agree to be bound by the Council's Code of Conduct for Employees and submit a declaration form.
10. Approval to extend an assignment covering a budgeted role of Executive Director or Director rests with the Chief Executive in consultation with the original selection panel. Approval to extend an assignment covering the role of Chief Executive rests with the Leader in consultation with the original selection panel.
11. For interim assignments **not** covering budgeted roles of Chief Executive, Executive Director or Director but where pay is at or above the minimum of Director Level 1, approval to hire to or extend such arrangements rests solely with the Chief Executive, in discussion with the Leader or relevant Policy Committee Chair where appropriate. The relevant Executive Director or Director should be a member of the selection panel. Extending assignments should be the exception and not the norm.
12. The Human Resources Committee will receive a regular report on interim worker usage of where pay is at or above the minimum of Director Level 1 and where placements are over one year.

Relationship between the pay of the Council's highest and lowest-paid employees including interim workers

13. The table below shows the calculation of the pay ratios between the highest and lowest-paid employees including all on-payroll staff **and** off-payroll assignments.
14. The calculations include gross pay only (it excludes Employers' National Insurance Contributions, pension contributions, expenses and agency fees).
15. In order to prepare a like for like comparison, the calculation includes an allowance for annual leave and sickness absence (to which on-payroll staff are entitled).

Date	Top to median pay ratio	Top to lowest salary ratio
06 January 2025	5.25:1	8.29:1
31 October 2025	5.64:1	8.21:1

16. Information regarding interim workers is published in the Council's Annual Statement of Accounts at: [Council audited accounts](#).