

# Bright Sky's Umbrella Options...

Bright Sky aim to ensure options are available for our clients regardless of their circumstances. Once our umbrella service is chosen you can then choose between Umbrella PAYE or Umbrella Mileage (subject to our SDC checks).

## UMBRELLA PAYE



### What are the benefits?

- Standard umbrella PAYE model where the contractor is an employee of the umbrella and no expenses can be claimed\*
- All employment liabilities and statutory responsibilities remain with the umbrella
- Holiday and statutory pay included
- Auto-enrolment in workplace pension scheme
- Quick and easy set up process over the phone or online
- Standard PAYE payslips

### Things to consider

- Additional yearend return should you wish to claim tax relief at the end of the tax year

\*Anyone who is subject to (or the right of) supervision, direction or control ("SDC") can no longer claim weekly tax relief on expenses. If you do not pass the relevant SDC checks made by Bright Sky to be paid via mileage only and feel you should receive tax relief on expenses or have expenses outside of mileage, you can do so via a P87 or SA100 at the end of the tax year. Bright Sky's Personal Tax Team can assist with this.

## UMBRELLA MILEAGE



### What are the benefits?

- If criteria met expenses can continue to be claimed for mileage on a weekly basis
- Contractors outside SDC or mobile workers can benefit
- All employment liabilities and statutory responsibilities remain with the umbrella
- Holiday and statutory pay included
- Auto-enrolment in workplace pension scheme

### Things to consider

- Increased start up paperwork due to Bright Sky checklist to ensure SDC criteria
- Additional expenses, outside of mileage, would need to be claimed at the yearend due to the salary sacrifice rules
- As an employee of Bright Sky Umbrella you would have to satisfy our compliance team you are outside SDC and/or a mobile worker, if not you will have the option to go Umbrella PAYE and claim expenses at the yearend.\*\*

\*\*If a yearend claim form was completed and a refund issued by HMRC this does not confirm you are outside SDC.

Speak to one of our team for further information on the services we offer. We'd love to hear from you!

[www.brightskycontracting.co.uk](http://www.brightskycontracting.co.uk)

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