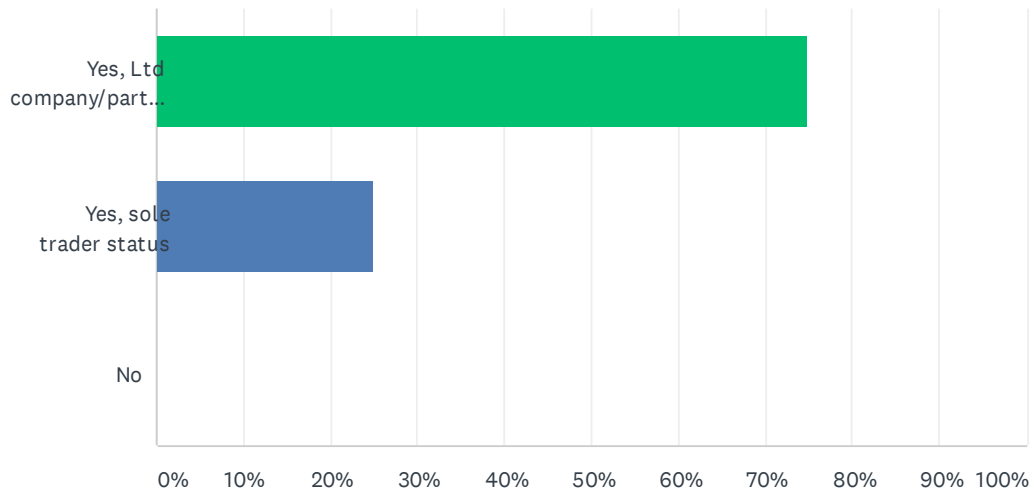


Q1 Terminology varies but for the purposes of this exercise, are you happy to describe yourself as a MedComms freelancer working in the UK?

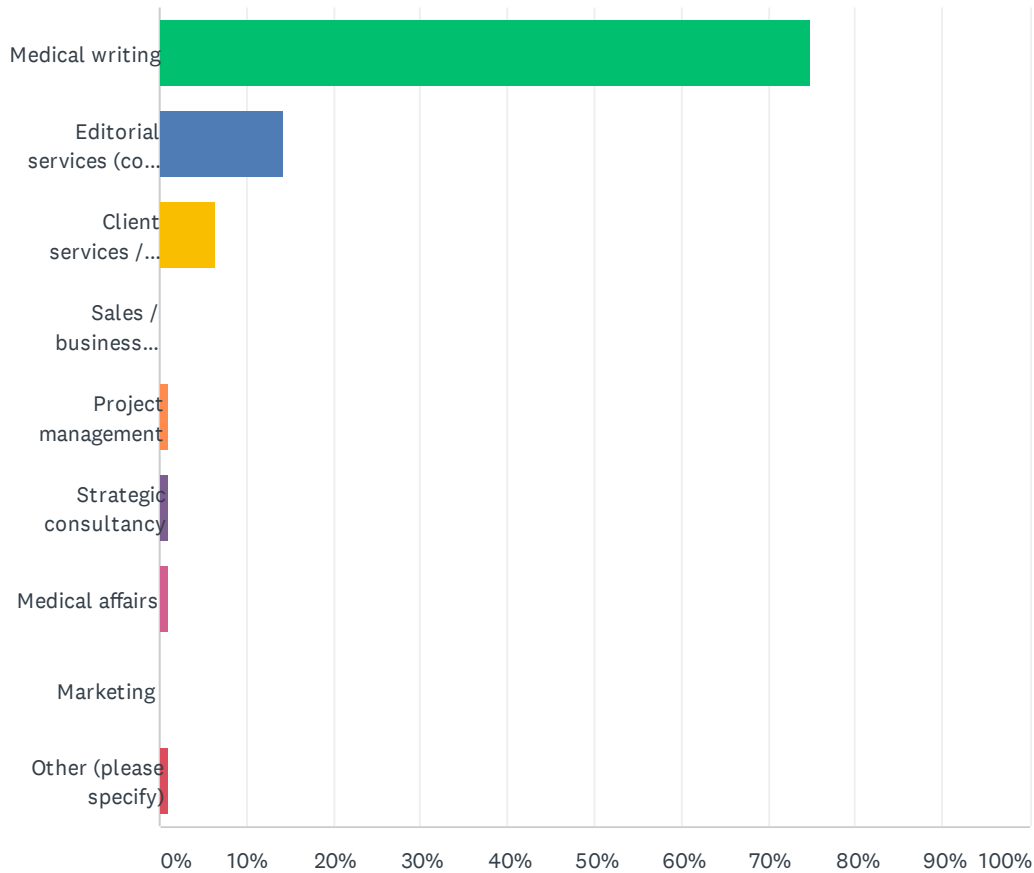
Answered: 92 Skipped: 0



ANSWER CHOICES	RESPONSES	
Yes, Ltd company/partnership status	75.00%	69
Yes, sole trader status	25.00%	23
No	0.00%	0
TOTAL		92

Q2 For the purposes of this exercise, what is the best fit, broad description, of your primary role (we appreciate there will be some overlap of roles and nomenclature but please tick one “best” answer)?

Answered: 92 Skipped: 0



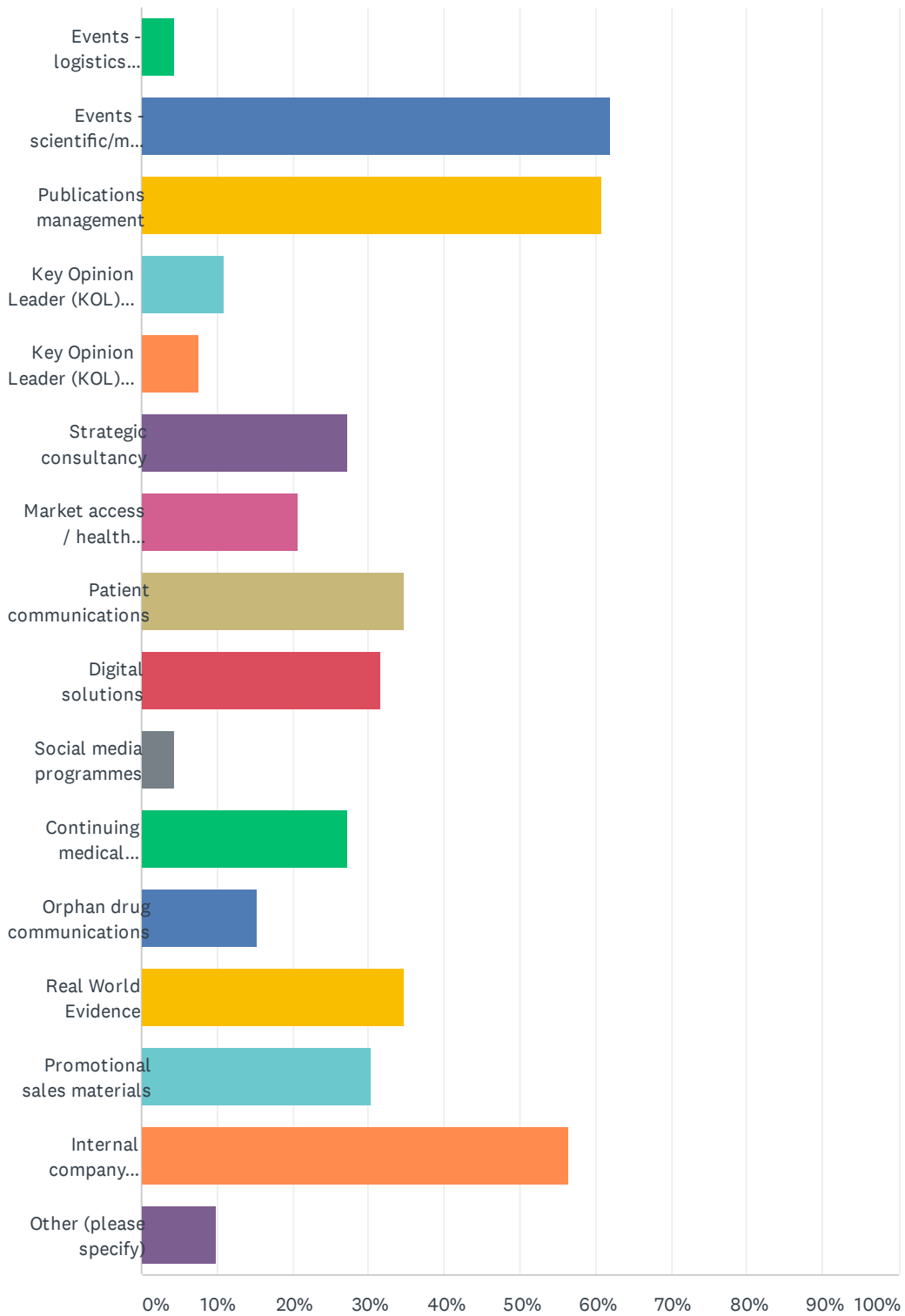
ANSWER CHOICES	RESPONSES	
Medical writing	75.00%	69
Editorial services (copy / production editing / proof-reading)	14.13%	13
Client services / account management	6.52%	6
Sales / business development	0.00%	0
Project management	1.09%	1
Strategic consultancy	1.09%	1
Medical affairs	1.09%	1
Marketing	0.00%	0
Other (please specify)	1.09%	1
TOTAL		92

#MedComms Workbook IR35 Survey, 8-14 February 2021

#	OTHER (PLEASE SPECIFY)	DATE
1	Training	2/12/2021 8:56 AM

Q3 Which of the following specialist MedComms areas are you active in (tick all that apply)?

Answered: 92 Skipped: 0



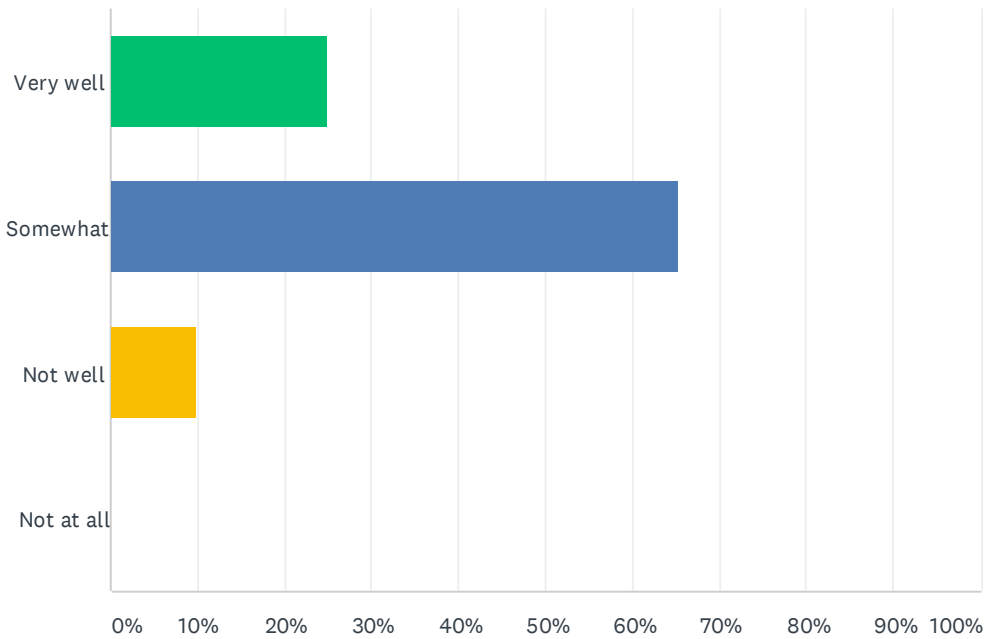
#MedComms Workbook IR35 Survey, 8-14 February 2021

ANSWER CHOICES	RESPONSES	
Events - logistics management	4.35%	4
Events - scientific/medical programmes and content development	61.96%	57
Publications management	60.87%	56
Key Opinion Leader (KOL) / external expert profiling and identification	10.87%	10
Key Opinion Leader (KOL) / external expert management	7.61%	7
Strategic consultancy	27.17%	25
Market access / health outcomes	20.65%	19
Patient communications	34.78%	32
Digital solutions	31.52%	29
Social media programmes	4.35%	4
Continuing medical education and professional development (CME / CPD)	27.17%	25
Orphan drug communications	15.22%	14
Real World Evidence	34.78%	32
Promotional sales materials	30.43%	28
Internal company training activities (MSLs, Reps and others)	56.52%	52
Other (please specify)	9.78%	9
Total Respondents: 92		

#	OTHER (PLEASE SPECIFY)	DATE
1	Publications development	2/12/2021 9:35 AM
2	Training in good communications practice	2/12/2021 8:56 AM
3	All materials produced by MedComms agencies	2/10/2021 4:37 PM
4	Website content - blogs and educational information for medical societies	2/10/2021 3:40 PM
5	Online training modules	2/9/2021 2:52 PM
6	Publications (content not management)	2/9/2021 2:24 PM
7	Drafting publications	2/9/2021 10:13 AM
8	Public affairs, health policy	2/8/2021 9:03 PM
9	None yet, still looking for my first clients.	2/8/2021 1:07 PM

Q4 As of this moment, how well do you think you understand the expected IR35 changes?

Answered: 92 Skipped: 0



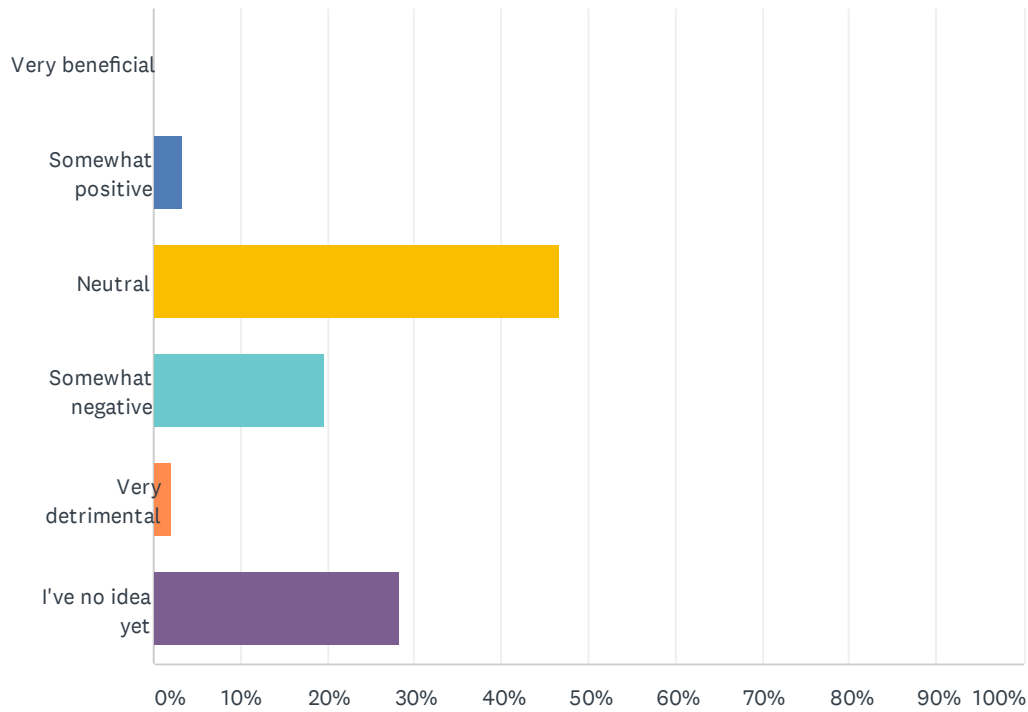
ANSWER CHOICES	RESPONSES	
Very well	25.00%	23
Somewhat	65.22%	60
Not well	9.78%	9
Not at all	0.00%	0
TOTAL		92

#MedComms Workbook IR35 Survey, 8-14 February 2021

#	PLEASE ADD ANY FURTHER INSIGHTS HERE (REMEMBER THE COMMENTS HERE WILL BE MADE PUBLIC)	DATE
1	I kind of understood them and had reached a conclusion that I wasn't really affected (with some uncertainty attached).	2/12/2021 3:07 PM
2	I am confident that *I* understand the rules very well. Sadly, I am also confident that most of my clients have no idea and/or have got hold of entirely the wrong end of the stick but are certain they are right. The worst of all possible worlds.	2/10/2021 4:37 PM
3	IR35 is not new. The revised rules do not apply to sole traders. I've been compliant with the original rules since 2000, when they first came in.	2/10/2021 2:52 PM
4	I am between somewhat and very well. I have done a lot of research, attended many, many webinars and talks, and gathered a lot of information. I need to now sit down, digest it all and make myself a final list of the most relevant points	2/9/2021 4:59 PM
5	I've watched the webinars from IPSE etc and it all seems not very relevant to what I do as a freelancer. HMTTC continually emphasise that the client is responsible for determining the status of a job, not the end worker. Or have I got that wrong?	2/9/2021 2:52 PM
6	Not sure I understand the following: 1. If my limited company (which consists of just me) is engaged on a project that is inside IR35, then it surely has to me as an individual who goes on payroll, yet I will have to invoice through my company. So having already had tax taken off before the invoice is paid, I guess I'm then liable for more tax when I pay myself a dividend using that income? Plus there will still be corporation tax... 2. I get most of my work through agencies/consultancies rather than direct from Pharma. In this situation, who makes the determination - my client (the agency) or the end client? I had assumed my client as it is them I sign the contract with and who pay me, but some people have said it would be the end client.	2/9/2021 10:13 AM
7	I do need to look more at the detail, I have been speaking to other freelancers and my accountant about it. This was on the radar last year so I think both agencies and freelancers are aware and practices have already been changing.	2/9/2021 9:24 AM
8	I think I understand the concept of how it is meant to work and why the changes are being made, but I don't really understand how it will apply to my situation.	2/9/2021 9:22 AM
9	I've read the expected rules and mapped these to how my company currently engages with clients. I've advised a few clients as well	2/9/2021 8:53 AM
10	I'm a sole trader so IR56 more relevant to me.	2/8/2021 11:46 AM
11	My freelance business is set up as a limited company. Each month I receive a 'reduced' salary that can be topped up with payment via dividends if necessary. I am unsure how this will work once IR35 legislation comes into effect in April.	2/8/2021 10:38 AM
12	I feel like I understand the legislation and don't believe that it should affect me as all of my work is ad hoc, but currently I am worried that my clients will make big sweeping changes that are unnecessarily broad.	2/8/2021 10:27 AM
13	I have researched the IR35 changes and feel reasonable confident that I understand the current situation and the planned changes. The main thing I struggle with is that the guidance often seems more geared towards IT consultants working on one-off big projects and doesn't fit that well with the med comms industry. A lot of my work is on a large number of very small projects (which can change quickly due to client requirements) and this can make it difficult to generate statements of work for example. Also as I am often brought in to work on projects due to very specialist knowledge and experience, it would be very difficult, if not impossible, to bring in a substitute. If the right to a substitute is essential, then surely this would mean that no-one in a very niche role could work on a freelance basis.	2/8/2021 10:06 AM
14	I've made a real effort to be fully informed of the IR35 changes over the past year or so. I've joined IPSE and have attended many of their webinars, but I still have many unanswered questions. I think much of the impact will only become clear in the months after it becomes law.	2/8/2021 9:49 AM

Q5 As of this moment, what do you think will be the effect of the expected IR35 changes on your income in the year ahead?

Answered: 92 Skipped: 0



ANSWER CHOICES	RESPONSES	
Very beneficial	0.00%	0
Somewhat positive	3.26%	3
Neutral	46.74%	43
Somewhat negative	19.57%	18
Very detrimental	2.17%	2
I've no idea yet	28.26%	26
TOTAL		92

#MedComms Workbook IR35 Survey, 8-14 February 2021

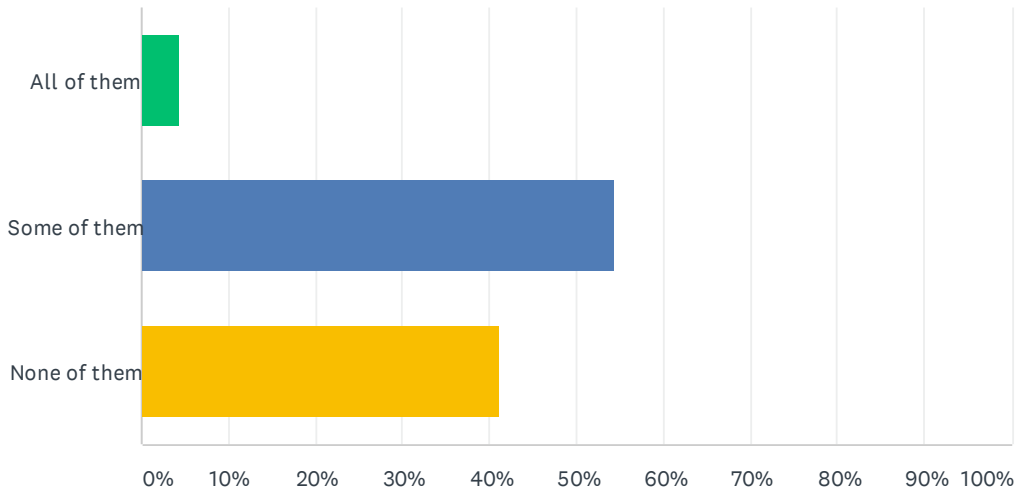
#	PLEASE ADD ANY FURTHER INSIGHTS HERE (REMEMBER THE COMMENTS HERE WILL BE MADE PUBLIC)	DATE
1	None of my current clients have mentioned it. I'm sure some are big enough to qualify, but I do also work for some that are headquartered overseas - I'm not sure what, if any, difference that makes?	2/12/2021 4:37 PM
2	IR35 is making contracting harder. Some agencies contracting freelancers appear to be trying to shift the risk to freelancers rather than just working within the framework as it is set out. Other companies are asking for contracting through an umbrella company or as PAYE, which can eat into freelancer profit if fees are not renegotiated accordingly to account for larger overheads. I have lost money already this year as a contract fell through when my client asked for an umbrella/PAYE set up but was not willing to renegotiate the fee - it was a distinct assignment and fell outside of IR35 scope in my view.	2/11/2021 9:02 AM
3	As I understand things, my business model means we will be fine from a client point of view, but it does mean I need to start up more permanent contracts with my subcontractors	2/10/2021 9:55 PM
4	I think many agencies have been busy recruiting for more in-house people over the past few months and will be using fewer freelancers, especially over the first few months after the changes come in. Some are talking about moving away from all regular freelance support, and others about making everyone go limited (at just the moment not to be doing that) or into umbrella companies, which will definitely reduce the freelancer's income.	2/10/2021 4:37 PM
5	My current contract runs out at the end of March. However, the agency I am working for is still advertising for freelancers through our group. Also, I am the only writer on their books that can deliver some of the current asks.	2/10/2021 3:55 PM
6	I am lucky to have regular clients who are exempt from the new rules, as am I! Unfortunately, many of the bigger agencies have lumped sole traders in with PSCs and are applying blanket terms across the board. Unlawful on both counts.	2/10/2021 2:52 PM
7	Compared to this time last year, business is very good and most of my clients seem much more aware of the forthcoming changes, so I'm not expecting as much disruption in work as I experienced in early 2020.	2/10/2021 12:37 PM
8	As a sole trader, I don't expect this to cause any changes to my personal circumstances	2/9/2021 5:50 PM
9	Early indications from my current clients are there shouldn't be any major impact - however, call me a pessimist (realist), I would like to wait and see what happens	2/9/2021 4:59 PM
10	It all seems to be over-complicated and not relevant to me as the service provider as it is the client's responsibility at the outset. This is what I understand and I may be 100% wrong. My understanding is that as long as you have more than one client, you cannot be 'working' for your client in the PAYE sense. This is what my accountant has advised me.	2/9/2021 2:52 PM
11	I believe it depends on how the agencies chose to manage IR35. Some see adapting working practices to provide IR35 compliant contracts as a competitive advantage. Others i fear are taking advice from solicitors and insisting all contractors are within 35 irrespective of scope of role. I wonder how much damage this might do to their contractor relationships?	2/9/2021 1:52 PM
12	Most of my regular clients are small agencies/consultancies who appear to fall outside the current scope regarding size/turnover. So I'm assuming that not much will change and it will remain up to me to ensure the project is outside IR35 (unless it is actually the end client who makes the determination??). I expect that being able to find smaller pieces of work to fill a gap between bigger projects will change. These have tended to come from larger agencies and I'm assuming there will be less of this type of work as they will not want the hassle of making determinations for a few hours work.	2/9/2021 10:13 AM
13	I currently work on specific projects for multiple clients and, according to the government examples I have seen, most of my projects should be unaffected by the changes. However, the new rules will remove the flexibility to take on fixed-term contracts for single clients in the future.	2/9/2021 10:12 AM
14	I am a sole trader so outside IR35	2/9/2021 8:34 AM
15	Not clear as most of my clients affected by this changes still haven't shared their updated processes, and few have speculated that they expect most of their projects to be outside IR35.	2/8/2021 5:36 PM

#MedComms Workbook IR35 Survey, 8-14 February 2021

16	<p>About half my clients pay my Ltd company the others pay me a sole trader. I tend to have several clients at a time both through the company and as a sole trader. I have run the agreements with current clients who pay the Ltd company through the IR tool (https://www.gov.uk/guidance/check-employment-status-for-tax). IR35 does not seem to apply to any of them. This may, however, be a function of how carefully I check contracts. One client wanted me to agree not to engage with any other agency (at all even in non-competitive areas). They said this wasn't what was meant, but that's what the contract's wording could be inferred as meaning. This would I suspect place it inside IR35. Freelancers are 'free' and the contracts need to reflect that.</p>	2/8/2021 3:55 PM
17	<p>In term of whether impact is positive or negative, I think it depends on your perspective. Personally I have moved away from long-term full-time contracts which is actually a benefit for me, ultimately reducing the risk of working with one client. Probably not a benefit for my clients where they do not have my full resource.</p>	2/8/2021 2:31 PM
18	<p>If any of my contracts are deemed to be inside IR35, then tax and NI will be deducted at source, as I understand it. This will result in reduced income.</p>	2/8/2021 10:38 AM
19	<p>Not knowing is the worst thing, as I can't really prepare much. If most agencies go down the umbrella company or PAYE contracts only route, I'll have to assess those options, but I really want to avoid it if possible.</p>	2/8/2021 9:49 AM

Q6 As of this moment, have your clients clearly informed you of their plans for managing the expected IR35 changes (please indicate in the comments section if some/all of your clients are at least thinking about what to do)?

Answered: 92 Skipped: 0



ANSWER CHOICES	RESPONSES
All of them	4.35% 4
Some of them	54.35% 50
None of them	41.30% 38
TOTAL	92

#MedComms Workbook IR35 Survey, 8-14 February 2021

#	PLEASE ADD ANY FURTHER INSIGHTS HERE (REMEMBER THE COMMENTS HERE WILL BE MADE PUBLIC)	DATE
1	The only issue I've had is with an annual job that I do in May. In 2018 and 2019 I did this under a normal invoicing agreement, but in 2020 I had to go PAYE under a third-party company, which I assumed was linked to their (a very large company) preparing for IR35. The same company has also stopped using me for smaller, more frequent jobs, but I'm not 100% sure that's linked.	2/12/2021 4:37 PM
2	Since the beginning of this year, I have asked every recruiter who contacts me about a possible contract - in my (albeit limited) understanding, these jobs will all fall inside IR35 but not one of them has a solid idea about how their client is going to handle it. Some have mentioned umbrella companies, but that has always seemed like a fudge to me - and who pays for it, me or the client?	2/12/2021 10:34 AM
3	My current clients know I'm a limited company and they seem happy with that. However, none have mentioned anything about the new IR35 changes yet. Interestingly, it's the recruitment agents that contact me who seem most concerned about whether I'm limited or not.	2/12/2021 9:24 AM
4	Some have introduced highly IR35-relevant contracts AND asked me to go through the CEST questionnaire	2/12/2021 8:56 AM
5	None of them have informed me clearly. One or two have hinted, others are still pondering it all!	2/10/2021 4:37 PM
6	Apparently, it is under discussion	2/10/2021 3:55 PM
7	My current work is with small companies/societies so I retain the responsibility for IR35 status determination. Other potential clients have indicated their plans, while existing clients have not.	2/10/2021 3:40 PM
8	Some have revised contracts and others require fixed-term contracts	2/9/2021 7:55 PM
9	I am in talks with all of them but not had final decisions from all of them yet	2/9/2021 4:59 PM
10	None of my clients has even mentioned it. I have taken it upon myself to find out.	2/9/2021 2:52 PM
11	Starting the process - I have been informed I will be inside IR35, just waiting to hear what the options to engage look like.	2/9/2021 1:52 PM
12	One of my clients has confirmed they are classed as a small business, so I know what is happening with that client. The others are not so clear!	2/9/2021 1:26 PM
13	As mentioned above, most are small companies and seem oblivious to the changes. One large agency has told me they are categorising everything that goes out to freelancers as inside IR35, but in general none of my larger agency clients have shared their plans.	2/9/2021 10:13 AM
14	Some clients have already developed contracts and processes which take into account IR35. Some of the bigger organisations/agencies are specifying Ltd. company status, as such I will need to change my status as a sole trader. Some of the smaller agencies have been proactive and are issuing POs for work, work is moving more towards project by project basis, which works for me. I am already ensuring I don't work for one client for prolonged time periods, it is important to have a broad client base.	2/9/2021 9:24 AM
15	I have had discussions with two of three clients. The third is a new relationship so I'll decide whether to continue it before asking about IR35! Neither of the two agencies I have asked have final decisions. One has informally told me that my contract will fall outside IR35, but that I need to wait for a formal announcement at the end of February. The other, I will continue to follow-up.	2/9/2021 9:22 AM
16	One company has asked me if I would consider a fixed-term contract where I would be paid via PAYE instead of my normal contract with them later in the year. They haven't yet decided whether they will go down that route yet though.	2/9/2021 9:03 AM
17	Working under shorter schedules of works. Instead of time based, more project based	2/9/2021 9:01 AM
18	I wouldn't say 'clearly' but one client has moved to 'project-based' contracts rather than a general 1- or 2- year contract	2/9/2021 8:53 AM
19	My current main client has a clear plan (to use an umbrella company) and has clearly	2/9/2021 8:41 AM

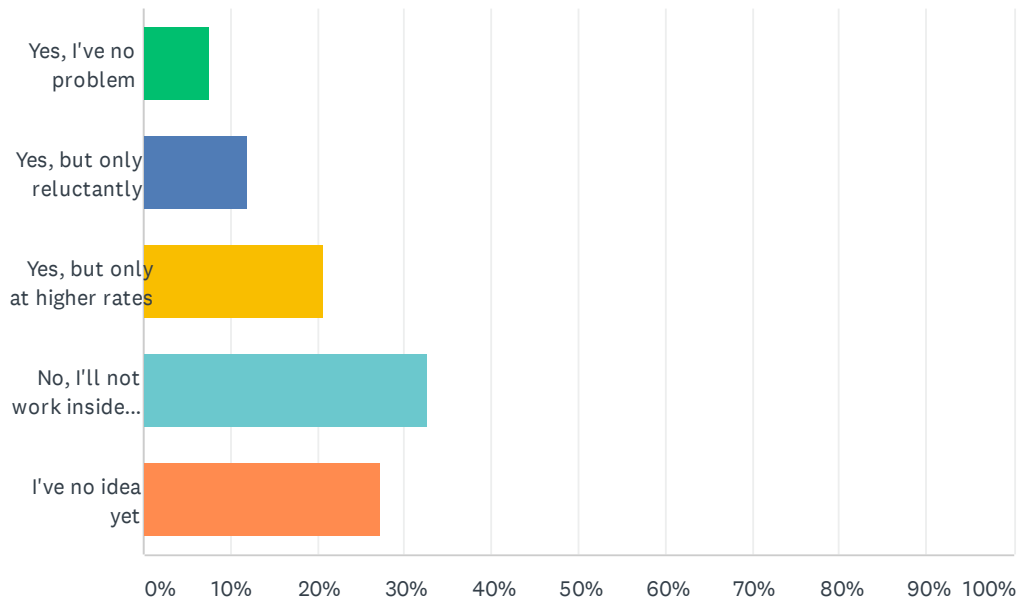
#MedComms Workbook IR35 Survey, 8-14 February 2021

communicated this to their freelancer base. My other big client has evaluated their working practices and are happy that they are already compliant (I agree - they work differently to most clients). A third client has not communicated about anything.

20	No news yet but have had an email from agency for my current ongoing project saying they're finalising details and will be in touch in next few weeks. Not heard from others.	2/8/2021 9:03 PM
21	Most of have indicated that they are finalising processes and plan to share once completed.	2/8/2021 5:36 PM
22	Some clients have added clauses into contracts that reflect IR35 including specifying 'schemes of work' as Appendices at the end of a contract that specify projects. These changes are a direct result of IR-35, some at my request.	2/8/2021 4:50 PM
23	Perhaps surprisingly, not one has mentioned it.	2/8/2021 3:55 PM
24	Not applicable - I have no medcomms clients yet.	2/8/2021 1:07 PM
25	Many made changes last time before IR35 was postponed	2/8/2021 11:46 AM
26	Most come under the small company exemption.	2/8/2021 10:40 AM
27	I answered 'Some of them', but actually, it's only one client that has confirmed how they expect to manage freelancers	2/8/2021 10:38 AM
28	My agency clients have both communicated that this will not affect them as they are classed as small companies. One of them is looking into it for the future as they are aware that this may change. Another has not mentioned anything to me about this. This particular client is my biggest worry as they blur the lines between employee and freelancer and I am still trying to establish boundaries with them. My other clients are direct contracts with pharmaceutical companies. These are fixed price one-off projects and I do not believe that they are within the scope of IR35.	2/8/2021 10:06 AM
29	One current client briefly explained how they prepared for this last year, and their contracts reflect this and appear outside IR35 for the work I am doing. However, I'm not sure of the details re what they are doing internally in terms of project assessments. Another recent client seems to think they are prepared, however I have seen additions to their contracts that reflect a misunderstanding of the responsibilities coming in in April.	2/8/2021 9:57 AM
30	I think that my current Med Comms client has all the clauses that are needed for continuing to work outside IR35 in my contract already. However, I'm not sure that the way that they give me work fully complies, so I need to have a conversation with them about that. Another one is based in the US, which I thought was fine, but they are a subsidiary of a UK company and I've just found out that they will have to comply with IR35 rules from April too. When I asked other clients last year, one qualifies as a small company so that is fine, and another was going to use an umbrella company for all freelance writers. I also work for academics on research papers, and these contracts should still be OK.	2/8/2021 9:49 AM

Q7 If asked, do you think you will agree to accept assignments that have been assessed as "inside" IR35?

Answered: 92 Skipped: 0



ANSWER CHOICES	RESPONSES	
Yes, I've no problem	7.61%	7
Yes, but only reluctantly	11.96%	11
Yes, but only at higher rates	20.65%	19
No, I'll not work inside IR35	32.61%	30
I've no idea yet	27.17%	25
TOTAL		92

#MedComms Workbook IR35 Survey, 8-14 February 2021

#	PLEASE ADD ANY FURTHER INSIGHTS HERE (REMEMBER THE COMMENTS HERE WILL BE MADE PUBLIC)	DATE
1	Reluctantly and at a higher rate!	2/12/2021 10:34 AM
2	The way I work at the moment doesn't include any long-term contacts, just ad hoc work as required so I don't see it having too much impact. I've previously had to turn down clients who will only work with Ltd company's so this may happen more regularly.	2/12/2021 9:35 AM
3	I'm not willing to work inside IR35. That just defeats the purpose of why I started working freelance to begin with.	2/12/2021 9:24 AM
4	Tempted to say Yes, I've no problem, but my own autonomy and flexibility is key, and most of our work is divided up amongst our team so that would need to be a component of any client agreement	2/10/2021 9:55 PM
5	Potentially, but only at higher rates. I would want to see justification of the 'inside' assessment.	2/10/2021 3:40 PM
6	I have worked hard to develop a bone fide sole trader business for over 20 years. I am VAT registered and can show evidence of several legitimate business expenses, including an accountant, an IT support contract and of course, the wonderful Workbook subscription. I also have PI. I am no risk to agencies, but they seem to think the new rules apply to me also. They don't.	2/10/2021 2:52 PM
7	Probably, as long as it does not affect the overall conduct and financial management of my business (Ltd company) and the difference in income can be made up (presumably by higher rates).	2/10/2021 10:37 AM
8	Preferably not inside IR35, and would aim to work on projects where this is not required	2/9/2021 10:15 PM
9	Yes but only at higher rates on a fixed term contract - but then really there's little to differentiate considering a permanent role.	2/9/2021 7:55 PM
10	As a sole trader, I believe I would pay the same amount of tax whether inside or outside IR35. Obviously the client would have to post additional tax ID the assignment was assessed as inside IR35	2/9/2021 5:50 PM
11	Probably not, as it would only likely complicate things tax-wise.	2/9/2021 2:52 PM
12	To a certain extent flexibility on working inside or outside IR35 will depend upon how the industry responds overall. My strong preference is to take on only those projects that are outside of IR35. If there are not enough of these to maintain my earnings then I will accept projects that are inside of IR35 and charge a higher rate. If a higher rate is not acceptable then I will continue to work as a freelancer, because I do not want to become an employee of an agency, but my business strategy may change. Bearing in mind that there are financial disadvantages associated with working on projects inside of IR35, I may take different factors into consideration to a greater or lesser extent than currently, e.g. interest value of the project, nature of relationship with the agency, treatment by the agency, expertise and comms insights required for the project (advanced vs. standard), timelines etc.	2/9/2021 2:24 PM
13	I would prefer to select organisations where I can work outside IR35, however if a large organisation is willing to work with me to agree mutually acceptable contracts and remuneration to work inside IR35 I will consider this option.	2/9/2021 1:52 PM
14	Only if there is no other non-IR35 work available at the time	2/9/2021 10:13 AM
15	I would need to know how easy it would be to find outside IR35 contracts before deciding whether I would work inside. My strong preference is to work outside IR35.	2/9/2021 9:22 AM
16	I grew my company last year so we are 2 partners and 5 (soon 6) employees so that wouldn't work for us	2/9/2021 8:53 AM
17	For new ones I'd expect a higher rate, for existing I'll have to review when I get news.	2/8/2021 9:03 PM
18	I plan to do this on a case by case basis. I'm also holding off revising my rates until I have a clear idea of the approach my clients are taking. However, I may also simply choose to work with smaller agencies if it is proving too difficult to manage.	2/8/2021 5:36 PM
19	Rather than rates per se, I think it depends more on the length of the engagement and how many days a week. I've been part-time on pay role before and it's not such a big deal. It's a	2/8/2021 3:55 PM

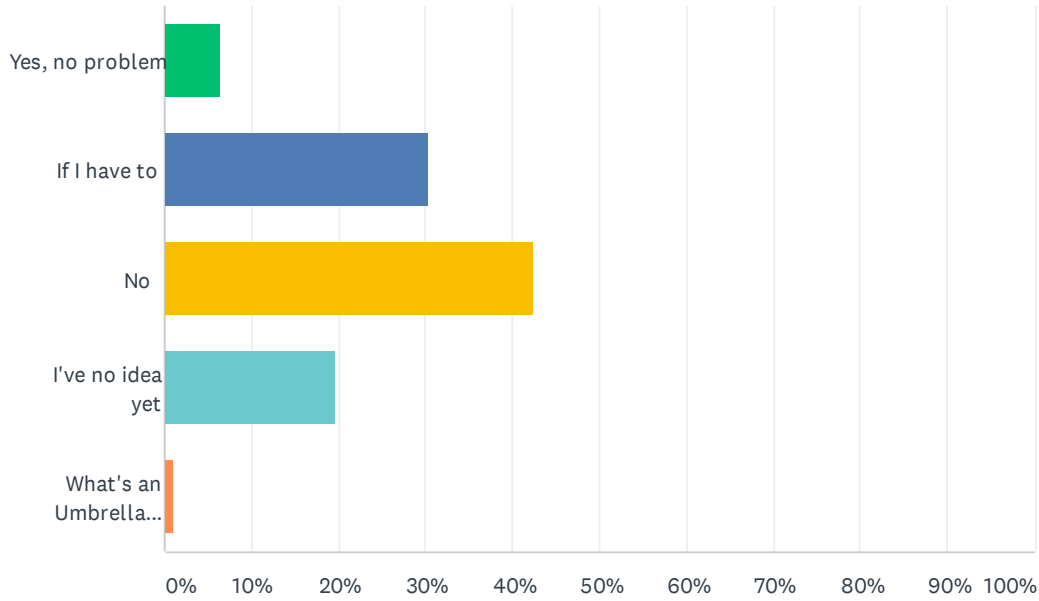
#MedComms Workbook IR35 Survey, 8-14 February 2021

little more paper work at the end of the year. (I assume the impact of IR35 would be the same.)
So, if it was sufficiently long term I'd consider it. I'd approach each gig as I always have, on a case-by-case basis.

20	I have made it clear when discussing new contracts with clients that I am not interested in working within an IR35 scenario	2/8/2021 2:31 PM
21	In my view, working is more favourable than not working! Increasing rates may be an option but this might be at the risk losing business	2/8/2021 10:38 AM
22	At the moment, I am not planning to work on inside IR35 contracts. If this became the only option then I may consider moving back to a permanent job.	2/8/2021 10:06 AM
23	Perhaps occasionally.	2/8/2021 9:57 AM
24	I hope not, but if I end up not being able to get work I'll have to consider it. I've been increasing my rates this year in preparation for either having a gap in work or having to work inside IR35. I've been surprised that no one has blinked an eyelid when I've done that, which makes me think I've been undercharging!	2/8/2021 9:49 AM

Q8 If asked, do you think you would be willing to work through an Umbrella company?

Answered: 92 Skipped: 0



ANSWER CHOICES	RESPONSES	
Yes, no problem	6.52%	6
If I have to	30.43%	28
No	42.39%	39
I've no idea yet	19.57%	18
What's an Umbrella company?	1.09%	1
TOTAL		92

#MedComms Workbook IR35 Survey, 8-14 February 2021

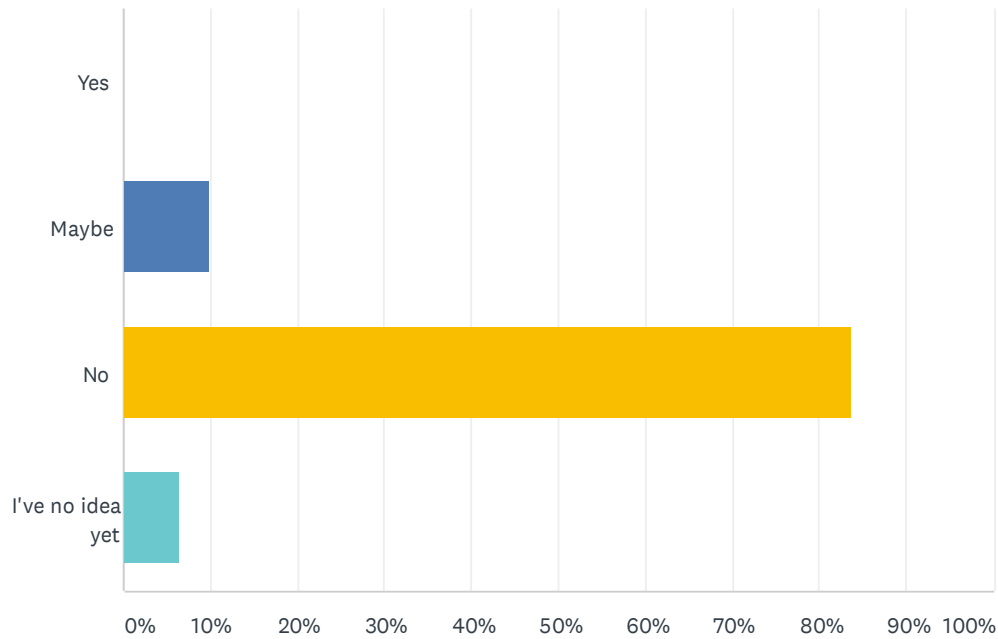
#	PLEASE ADD ANY FURTHER INSIGHTS HERE (REMEMBER THE COMMENTS HERE WILL BE MADE PUBLIC)	DATE
1	I've done it for one job as I considered it big enough. I wouldn't like to do this routinely.	2/12/2021 4:37 PM
2	I'm not keen on this. I've done it once and felt that I lost out because the employers national insurance came out of my usual rate, which didn't seem fair.	2/12/2021 3:07 PM
3	My accountant has advised me that this is the most straightforward way of dealing with the tax situation if the client doesn't want to add freelancers and contractors to the payroll (in which case we are not really freelancers anymore, are we?).	2/12/2021 10:34 AM
4	I had two bad experiences with umbrella companies when I started freelancing many years ago. Both were not clear about how much I would receive working under them, and both paid my 'income' late. It was only when I threatened them with legal action that they paid me on time. I will not work with any umbrella companies again.	2/12/2021 9:24 AM
5	I work through my Ltd Company	2/12/2021 8:56 AM
6	If the fee is renegotiated to cover overheads, I would work through an umbrella company reluctantly. I am unsympathetic to clients who want to work in this way but don't want to cover the extra fees. It also depends on how far into the tax year the request comes - working as PAYE can mess up your tax planning. That said, if it becomes a standard way to work, I will have to 'suck it up'!	2/11/2021 9:02 AM
7	Hoping this will not be necessary with how we work	2/10/2021 9:55 PM
8	Perhaps for a higher rate, but I am reluctant to, especially as some work will continue to be outside of IR35. There are pros and cons to consider, but ongoing work/family commitments mean no time to think about it in detail until schools reopen. Given the demand for freelance medical writers, I am reasonably confident that there will be work opportunities in Q2 even if I do not decide until then	2/10/2021 3:40 PM
9	If I agree to work on a PAYE basis - no matter who for - I can't offset my business expenses. It makes no sense to do this.	2/10/2021 2:52 PM
10	I've done this before and it is too much hassle.	2/10/2021 10:37 AM
11	I say NO, but if it is a case of earning something or nothing and I have no choice, then I would consider it whilst looking for other work (which worse case scenario, could include a permanent position)	2/9/2021 4:59 PM
12	I will work through an umbrella company only if essential. If I have to do this I have a very strong preference to select an umbrella company of my choice. This would be the one offered by my accountants, because they can deal with different simultaneous projects inside and outside of IR35 and make sure that all the accounting is correct for both my personal and company tax (at no additional cost to the current fee).	2/9/2021 2:24 PM
13	If I have to and the UC fees are covered within newly negotiated day rates.	2/9/2021 1:52 PM
14	I have already identified one that I can use	2/9/2021 10:30 AM
15	One of the core reasons for me being freelance and under a Ltd Company is that I work for myself. Being under an umbrella company would very much undermine that and it's not something I would be willing to do.	2/9/2021 9:22 AM
16	Would prefer not to as will make my finances too complicated	2/8/2021 9:03 PM
17	I have serious reservations about this approach. I have many different clients - if they all adopt different umbrella companies then I would be worried about being able to keep track of all the paperwork. I have already decided not to renew my contract with one client who have decided to go in this direction. This seems like an avoidable layer of management but I admit that I don't understand how umbrella companies work from a tax / payment point of view.	2/8/2021 4:50 PM
18	I have my own company. So it's not relevant.	2/8/2021 3:55 PM
19	As yet, working as a Ltd company, I have seen no need or benefit for umbrella companies.	2/8/2021 2:31 PM
20	I already work as a Limited company	2/8/2021 2:20 PM
21	More information about how Umbrella companies work and whether I can still carry on as a	2/8/2021 10:38 AM

#MedComms Workbook IR35 Survey, 8-14 February 2021

	limited company would be appreciated.	
22	I am currently weighing up whether to take on work through an umbrella company or set up as Ltd	2/8/2021 10:27 AM
23	Perhaps occasionally, but not for all my income.	2/8/2021 9:57 AM
24	Already doing this	2/8/2021 9:50 AM
25	There would have to be no other options, as umbrella companies seem like a unnecessary and unwelcome level of bureaucracy to me and I want to continue operating as a Ltd company.	2/8/2021 9:49 AM

Q9 As of this moment, do you think the expected IR35 changes might lead you to abandon your freelance business?

Answered: 92 Skipped: 0



ANSWER CHOICES	RESPONSES
Yes	0.00% 0
Maybe	9.78% 9
No	83.70% 77
I've no idea yet	6.52% 6
TOTAL	92

#MedComms Workbook IR35 Survey, 8-14 February 2021

#	PLEASE ADD ANY FURTHER INSIGHTS HERE (REMEMBER THE COMMENTS HERE WILL BE MADE PUBLIC)	DATE
1	The last time I checked before the pandemic, it seemed like I was ok as I'm a sole trader and not a limited company, and I'm not obliged to accept work. The test criteria on the HMRC website weren't very clear cut though, and it seemed liked quite subtle changes in my responses to their criteria could change the determination of whether I fell within IR35 or not.	2/12/2021 3:07 PM
2	Definitely not. I've worked freelance in med-comms for 15 years. The laws may change but that will not drive me out.	2/12/2021 9:24 AM
3	If demand for freelancers falls significantly, it will become increasingly hard to remain viable in this business. I work part time and so can't as easily fit into a temporary work contract.	2/11/2021 9:02 AM
4	I have recently been approached and offered a full time job, and the IR35 changes are definitely in the 'reasons to leave freelancing' column.	2/9/2021 10:15 PM
5	I hope not	2/9/2021 4:59 PM
6	I am considering alternative careers outside Med Comms	2/9/2021 1:52 PM
7	I love writing - that's what I want to do. But I find myself increasingly stressed about the admin side of running a business - tax, accounts, cybersecurity have all given me sleepless nights recently. The uncertainty and lack of clarity around this may just be the straw that breaks the camel's back - we'll see. I would just like to find someone who can guide me through what this means for me as someone who works mainly with smaller agencies. I couldn't find any clear advice last year and I still can't now.	2/9/2021 10:13 AM
8	I'll see how it goes. If it gets too difficult I'll go back in house	2/9/2021 9:42 AM
9	Most of the agencies I work with have said that they will continue to need to use freelance support particularly in light of the ongoing pandemic, we have had positive dialogue about IR35. Some recruiters seem to be fixated on trying to scare freelancers to consider permanent roles by sending out doom and gloom emails about IR35, but for most of us we need the flexibility of freelancing so this is not of interest. If I wanted a permanent role I would apply for one.	2/9/2021 9:24 AM
10	The benefits of working freelance would still far outweigh a potential reduction in earnings. I can't see my self ever being engaged or happy in an in house role.	2/9/2021 9:22 AM
11	It may make me change what I'm doing and move out of medcomms	2/8/2021 9:03 PM
12	It really depends on how the next year goes. Everything feels uncertain, because I don't know what my larger clients plan to do or how they will assess the projects I generally pick up from them.	2/8/2021 5:36 PM
13	Most of my work is so obviously project based that I'm not overly concerned from any potential tax investigation.	2/8/2021 4:50 PM
14	I asked my accountant whether I was at risk from the IR35 changes and he said he had not even considered me in relation to them. I work for multiple clients using my own equipment and I do not purport to represent my client's company. My bookings with my clients are flexible in both directions. In short, I am a freelancer, not a contractor. If you are worried about the IR35 changes, you should probably look at your working practices, and decide whether you are a freelancer, a contractor, or should be a permanent employee. I have little sympathy for anyone about to get "caught out" by IR35, as it suggests they are gaming the system (legitimately or otherwise).	2/8/2021 4:17 PM
15	I enjoy freelance writing and the flexibility it gives me too much to give up my business. I wouldn't consider going back to a permanent, inhouse role.	2/8/2021 10:38 AM
16	I don't have any immediate concerns but it will be interesting to see how things play out in the next year. My aim at the moment is to diversify and try to obtain more one-off fixed price contracts with direct end-clients rather than subcontracting for agencies. I am also trying to establish IR35-friendly working practices with existing clients.	2/8/2021 10:06 AM
17	Whatever changes I need to make, I would not consider going back to being employed. The benefits of being freelance go beyond working outside IR35.	2/8/2021 9:49 AM

Q10 Do you have any general comments at all to offer about the current state of the MedComms business, the Pharma industry, this survey or about life in general? All comments welcomed. Please remember the comments here will be made public.

Answered: 24 Skipped: 68

#MedComms Workbook IR35 Survey, 8-14 February 2021

#	RESPONSES	DATE
1	I've been busy over 2020 and so far into 2021, so fingers crossed that will continue.	2/12/2021 4:37 PM
2	I can't believe that agency finance teams aren't making plans for this - but if they are they are certainly not communicating them to the people who actually engage freelancers. I find this incredibly frustrating and worrying. It has been good to see you questioning recruiters about new contracts that will extend across the beginning of the new financial year. Even though HMRC has said it will not apply the law retrospectively, will that still apply to contracts entered into so close to the change date?	2/12/2021 10:34 AM
3	I seem to be getting more more agencies asking me if I'll go from freelance contracts to permanent work. But I'm not interested. I'd rather turn down the freelance projects than go back. I think the key is to find a variety of freelance clients that you can keep working with. None of which should dominate your business or time.	2/12/2021 9:24 AM
4	Contracting as a freelancer is getting increasingly tricky - the large agencies have strong legal teams/advice and I feel sometimes unfair risk and expectation (e.g. ever increasing indemnity limits!) is put on freelancers - wading through the contracts is time consuming and you can feel out your depth. Is a cost-effective service available to help freelancers sense check a contract?	2/11/2021 9:02 AM
5	I think the government will come to regret this change of rule and especially the way it has been brought in which has been a total fiasco (its own tool not working, its own employees not sure of the rules etc, and all of that pre-Covid). I am sure they will lose tax revenue overall once this has all shaken down over the next few years. They are always so proud of our agile economy based on lots of freelance workers in many industries, but they will soon find that they have shot themselves in the foot in that regard and it will make the economy much less responsive at just the moment when it needs to be as agile and flexible as possible. So stupid. There was undoubtedly a case to be made about concealed employment for some high-profile 'talent' in places like the BBC, and perhaps in a few other areas such as Uber drivers, but the unintended consequences that will result for freelancers and contractors across many industries will be immense and harmful to UK plc as well as to we freelancers personally. It is a pity the government didn't look at how other countries handle this and learn from examples such as France, where SMEs, entrepreneurs and freelancers are stifled by red tape, leading to much lower levels of self-employed people and much less flexibility all round.	2/10/2021 4:37 PM
6	Thanks Peter for driving this initiative.	2/10/2021 3:55 PM
7	Agencies need to recognise that sole traders are exempt from the IR35 new rules. But not from determination of status, which has been in place since 2000. But agencies would not be liable for wrong status of sole traders.	2/10/2021 2:52 PM
8	Pharma clients are still keeping very quiet on IR35 (I have only heard from one agency to date who we are going to be engaging an umbrella company to oversee all freelance assignments)	2/10/2021 9:57 AM
9	The industry seems to be thriving with many, many freelance opportunities. If clients need this work to be done, it won't dry up - even if the arrangements to conduct work change slightly.	2/9/2021 5:50 PM
10	The Government certainly isn't making life easy for freelancers - making tax digital and now IR35 just add more admin and red tape	2/9/2021 10:30 AM
11	I think this will have minimal impact - I was in a med comms company until a year ago and they have already prepared for this. Most client I am working with are on board as well with minimal changes to the way we work. This is likely to only affect my work with overseas clients (who have a base in the UK i.e. pharma) because there is very minimal guidance on what they should do.	2/9/2021 10:13 AM
12	Despite the expected changes, recruitment agencies still seem to be offering fixed-term contracts for roles in support services and do not mention how these types of role might be affected by IR35 in the future	2/9/2021 10:12 AM
13	It's busy. There's a lot of work so they need us. They'll have to make it work.	2/9/2021 9:42 AM
14	Another freelancer suggested I get IR35 insurance and I am looking into this at present. Kudos are offering a service which looks at contracts to ensure they are compliant with IR35, I think this may be helpful.	2/9/2021 9:24 AM
15	I am on the fence about whether IR35 will have far-reaching impacts on my freelance	2/9/2021 9:22 AM

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business. If it wasn't for the MedComms Workbook announcements, I probably wouldn't have been very aware and would have worried about it a lot less. Not sure whether that's a good or bad thing ... but I imagine it's best to be aware and as prepared as possible - although there seems to be not much that the individual freelancer can do to prepare. We seem to be at the whim of the hiring agencies.

16	No clients - agency or pharma - have mentioned IR35 last year or this year. My accountant says that, as long as you are a limited company and have more than one client, you have no issue with the tax man.	2/9/2021 9:16 AM
17	To be honest, I feel like there is not much I can do personally at the moment, as it is up to my clients and how they handle this, which is out of my hands. I have checked and I consider all my contracts to be outside of IR35 - however, it will be up to my clients as to whether they agree or not and what they do about it. To have repeated emails about it can be a bit stressful when there is not much we can do about it at the moment. I intend to see how the next year or two goes and try and be flexible. You would be better off hassling the companies about it and communicating what you hear from them to the freelancing community - although I appreciate you are probably already doing this and hearing nothing from them!	2/9/2021 9:03 AM
18	Stop worrying about it Peter	2/9/2021 9:01 AM
19	The industry seems to be alive and kicking. I wonder if demand will slow a bit when people can work 'normally' again and internal staff aren't juggling so many plates. But at the moment there seems to be plenty of work to go around!	2/9/2021 8:53 AM
20	I did try to bring up IR35 with one potential client. There was a clear tumbleweed moment - I got the distinct feeling that they thought I was being awkward by bringing it up. Needless to say, I didn't secure that particular project.... I chalked it up to experience and now wait until the client has agreed to work with me before mentioning anything about IR35.	2/8/2021 4:50 PM
21	Stop being hysterical about IR35!	2/8/2021 4:17 PM
22	My main editing is in the financial sector so far and I've never had to deal with IR35 as a sole trader. Once I start connecting with potential medcomms clients I'll have to gauge where I stand with IR35.	2/8/2021 1:07 PM
23	Med comms are booming. I've been freelance for 13 years and 2020 was my most profitable year yet. That is why it is so frustrating that the new rules are likely to negatively impact that.	2/8/2021 9:49 AM
24	The only constant in life is change. We all have to adapt to change, a very human quality.	2/8/2021 9:24 AM