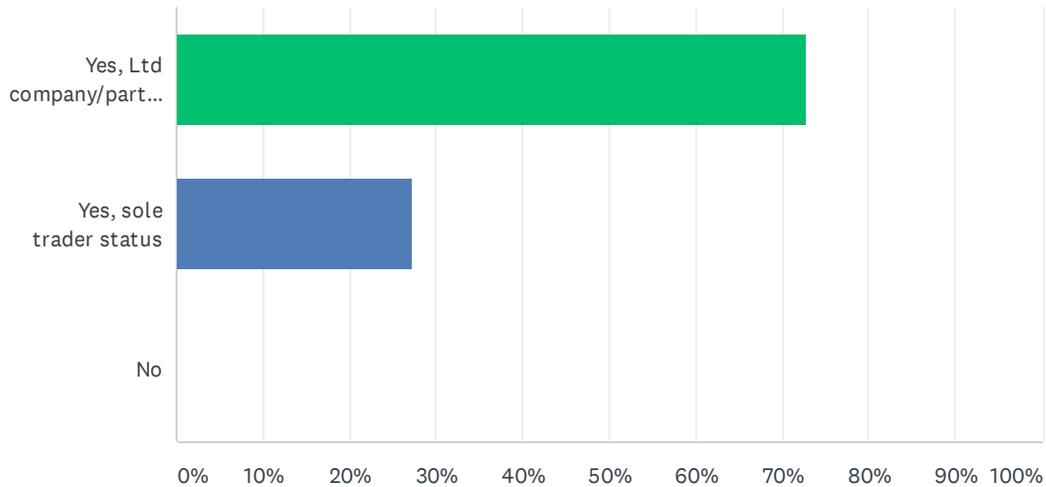


Q1 Terminology varies but for the purposes of this exercise, are you happy to describe yourself as a MedComms freelancer working in the UK?

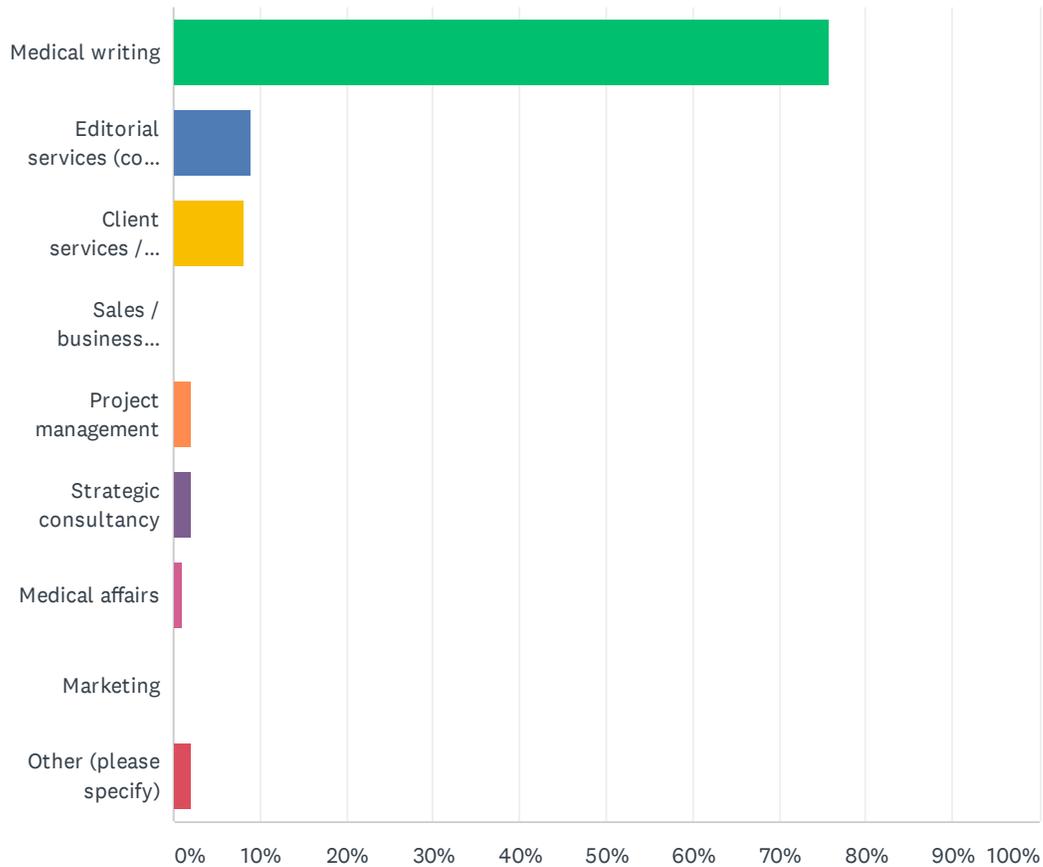
Answered: 99 Skipped: 0



| ANSWER CHOICES | RESPONSES | |
|-------------------------------------|-----------|-----------|
| Yes, Ltd company/partnership status | 72.73% | 72 |
| Yes, sole trader status | 27.27% | 27 |
| No | 0.00% | 0 |
| TOTAL | | 99 |

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: 99 Skipped: 0



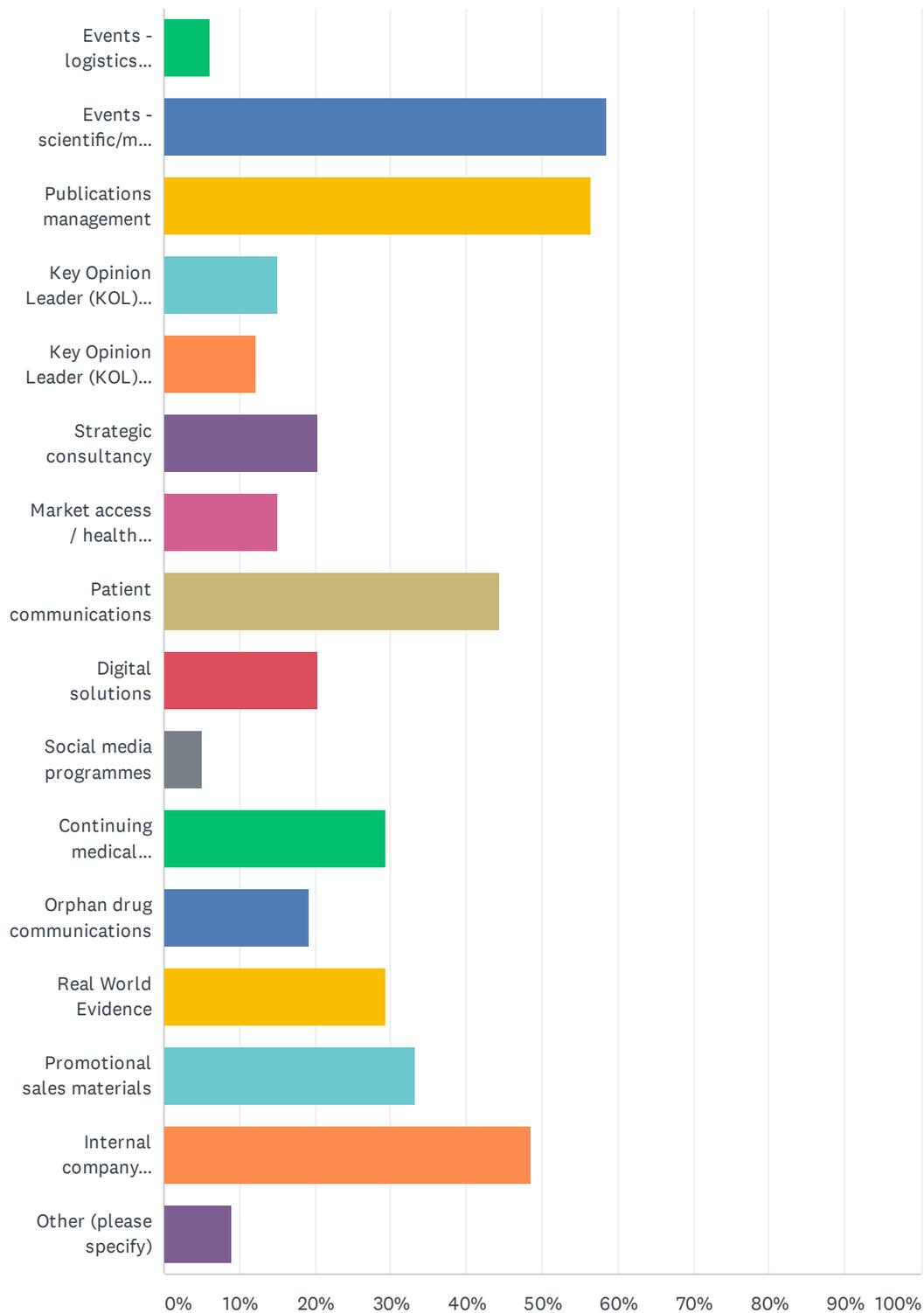
| ANSWER CHOICES | RESPONSES | |
|--|-----------|-----------|
| Medical writing | 75.76% | 75 |
| Editorial services (copy / production editing / proof-reading) | 9.09% | 9 |
| Client services / account management | 8.08% | 8 |
| Sales / business development | 0.00% | 0 |
| Project management | 2.02% | 2 |
| Strategic consultancy | 2.02% | 2 |
| Medical affairs | 1.01% | 1 |
| Marketing | 0.00% | 0 |
| Other (please specify) | 2.02% | 2 |
| TOTAL | | 99 |

MedComms Workbook IR35 Survey, 18-23 February 2020

| # | OTHER (PLEASE SPECIFY) | DATE |
|---|---|-------------------|
| 1 | Writing communications content (press releases, media materials, video scripts, surveys, plans etc) | 2/19/2020 2:55 PM |
| 2 | Training in medical communications | 2/19/2020 1:35 PM |

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

Answered: 99 Skipped: 0



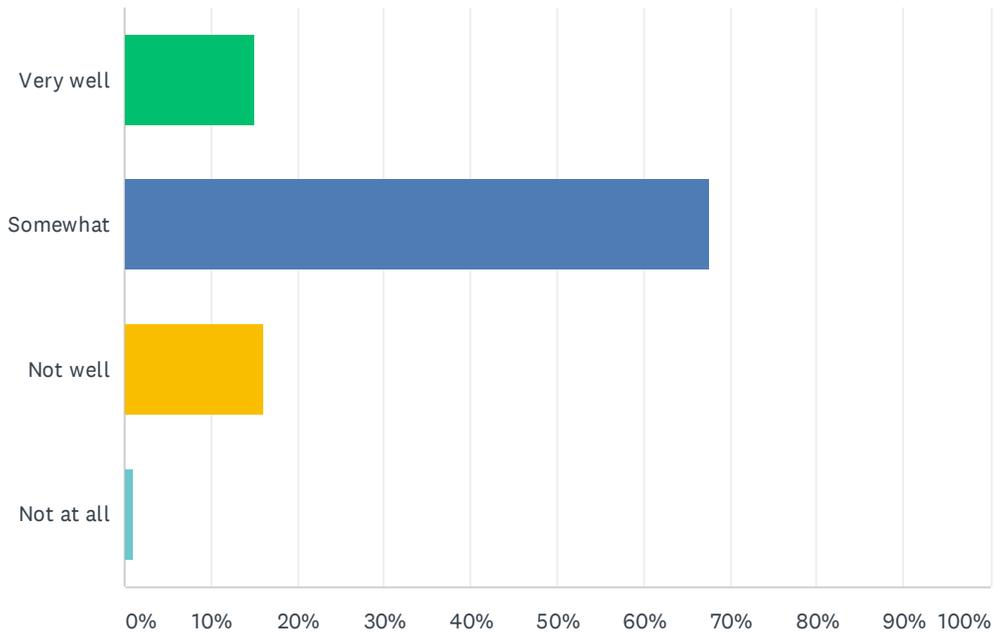
MedComms Workbook IR35 Survey, 18-23 February 2020

| ANSWER CHOICES | RESPONSES | |
|---|-----------|----|
| Events - logistics management | 6.06% | 6 |
| Events - scientific/medical programmes and content development | 58.59% | 58 |
| Publications management | 56.57% | 56 |
| Key Opinion Leader (KOL) / external expert profiling and identification | 15.15% | 15 |
| Key Opinion Leader (KOL) / external expert management | 12.12% | 12 |
| Strategic consultancy | 20.20% | 20 |
| Market access / health outcomes | 15.15% | 15 |
| Patient communications | 44.44% | 44 |
| Digital solutions | 20.20% | 20 |
| Social media programmes | 5.05% | 5 |
| Continuing medical education and professional development (CME / CPD) | 29.29% | 29 |
| Orphan drug communications | 19.19% | 19 |
| Real World Evidence | 29.29% | 29 |
| Promotional sales materials | 33.33% | 33 |
| Internal company training activities (MSLs, Reps and others) | 48.48% | 48 |
| Other (please specify) | 9.09% | 9 |
| Total Respondents: 99 | | |

| # | OTHER (PLEASE SPECIFY) | DATE |
|---|--|--------------------|
| 1 | Abstracts, posters, manuscripts | 2/24/2020 9:40 AM |
| 2 | Ad boards and meeting reports | 2/20/2020 9:01 AM |
| 3 | Advisory board meetings; manuscript development | 2/19/2020 3:51 PM |
| 4 | Development of media and digital content and communications materials / campaigns | 2/19/2020 2:55 PM |
| 5 | Regulatory writing | 2/19/2020 1:02 PM |
| 6 | Marketing & communications | 2/19/2020 10:26 AM |
| 7 | Scenario planning workshops, competitor intelligence | 2/19/2020 9:16 AM |
| 8 | journal articles, conference posters and abstracts, press releases, training packs, slide-sets for Ad Boards | 2/18/2020 5:37 PM |
| 9 | Healthcare Public Relations | 2/18/2020 3:19 PM |

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

Answered: 99 Skipped: 0



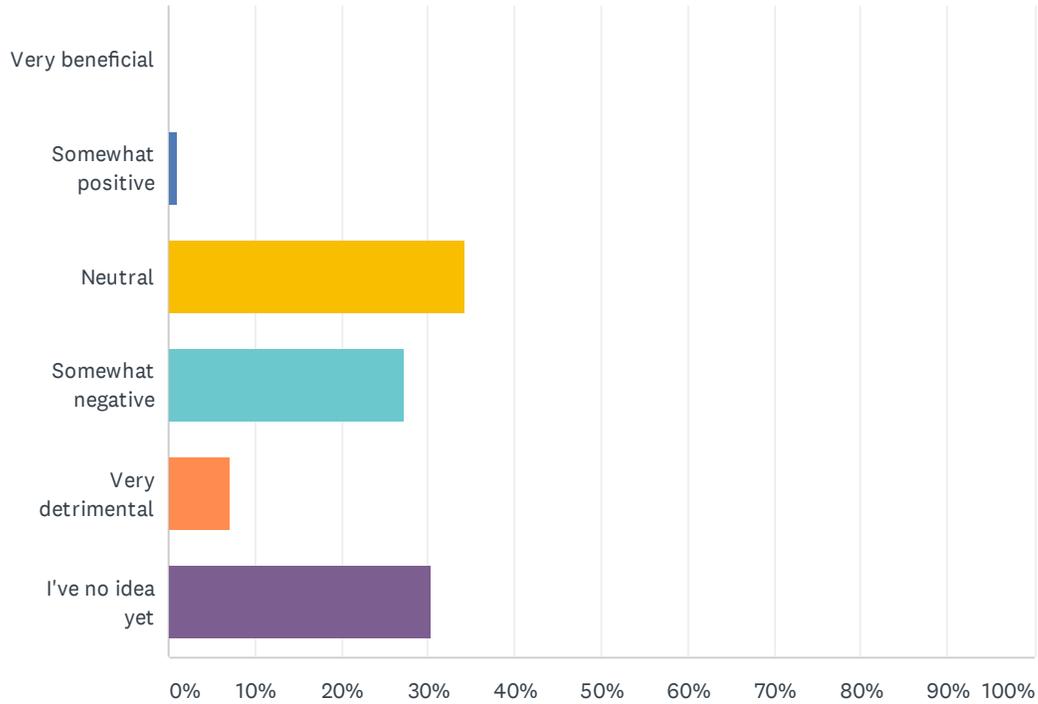
| ANSWER CHOICES | RESPONSES | |
|----------------|-----------|-----------|
| Very well | 15.15% | 15 |
| Somewhat | 67.68% | 67 |
| Not well | 16.16% | 16 |
| Not at all | 1.01% | 1 |
| TOTAL | | 99 |

MedComms Workbook IR35 Survey, 18-23 February 2020

| # | PLEASE ADD ANY FURTHER INSIGHTS HERE (REMEMBER THE COMMENTS HERE WILL BE MADE PUBLIC) | DATE |
|----|--|--------------------|
| 1 | As a sole trader I don't think they apply to me?? | 2/22/2020 10:58 AM |
| 2 | Not clear on distinction of the effects on sole trader vs Ltd company. Seem to be mixed messages. | 2/21/2020 3:28 PM |
| 3 | No-one seems to know what changes this is going to involve | 2/19/2020 5:52 PM |
| 4 | I'm not really sure how it affects the kind of freelancers that do work for different employers | 2/19/2020 10:20 AM |
| 5 | There has been no change to the actual assessment criteria for IR35, rather who is responsible. Consultants/freelancers have been working with it for years. Now the onus is on employees they are taking a very conservative and cautious view | 2/19/2020 10:16 AM |
| 6 | I'm hazy on the practicalities of how contracts and payments inside of IR35 would work | 2/19/2020 8:49 AM |
| 7 | I am struggling to understand who the end client is. If I work through a med comms agency who are providing a service to a pharmaceutical company, presumably the agency is my end client? How small does the agency have to be before it isn't counted as a company anymore. If a freelancer set themselves up as small med comms company and you do some work for them - do they count as end clients? If not, at what point does the small company become large enough to count as an end client - 2, 5, 10 members of staff? | 2/19/2020 8:28 AM |
| 8 | Having had helpful discussions with my accountant | 2/18/2020 10:50 PM |
| 9 | Done a lot of research, attended many webinars and read masses and finally think I understand it better | 2/18/2020 9:51 PM |
| 10 | I spoke to an advisor about a specific contract and completed the HMRC questionnaire - these activities gave be a better understanding but I am certain there is more information to learn | 2/18/2020 4:58 PM |
| 11 | I'm aware of various potential IR35 changes but these tend to be unclear and confusing. Even my accountant is advising me to wait and see what the actual changes are before making a decision on new projects. | 2/18/2020 4:43 PM |
| 12 | Does anyone really understand it? I get so many different opinions depending who I ask. Even HMRC was unable to determine whether I was off-payroll working when I took their test. It's a total and frustrating mess | 2/18/2020 3:50 PM |
| 13 | I feel I understand them very well, and based on the way I work I think they shouldn't impact me. However, I'm not sure the client side understand them, which I fear will mean the IR35 changes will impact me negatively. | 2/18/2020 3:43 PM |
| 14 | As I understand things, the main change is that the responsibility for determining whether a professional relationship is inside or outside IR35 is shifting from the contractor to the employer. | 2/18/2020 3:19 PM |

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: 99 Skipped: 0



| ANSWER CHOICES | RESPONSES | |
|-------------------|-----------|-----------|
| Very beneficial | 0.00% | 0 |
| Somewhat positive | 1.01% | 1 |
| Neutral | 34.34% | 34 |
| Somewhat negative | 27.27% | 27 |
| Very detrimental | 7.07% | 7 |
| I've no idea yet | 30.30% | 30 |
| TOTAL | | 99 |

MedComms Workbook IR35 Survey, 18-23 February 2020

| # | PLEASE ADD ANY FURTHER INSIGHTS HERE (REMEMBER THE COMMENTS HERE WILL BE MADE PUBLIC) | DATE |
|----|---|--------------------|
| 1 | I have a high percentage of overseas clients who will not be affected. During any one year I work for 5 to 10 clients so there is no way that any of them could be accused of avoiding employing me. | 2/24/2020 9:15 AM |
| 2 | My two main clients have contacted me to say there will be changes to the way they work with freelancers, but not yet confirmed any details. I am partly expecting that a permanent position may be offered, but it is unlikely that this will work for me, as the reason I work freelance is that I require highly flexible, changeable working hours due to aspects of my personal life and circumstances. Therefore, I am anticipating a drop in the amount of work I will be able to do. | 2/21/2020 4:29 PM |
| 3 | Very new to freelancing; I note my current contract seems to be worded to exclude me ie makes it very clear I have control, can substitute etc. | 2/21/2020 4:00 PM |
| 4 | I am not clear how this might effect an individual who works with more that one 'client' (if that is the correct terminology) in parallel over a time period. Under new IR35 rules would that individual be seen as an employee of several of these entities at once? | 2/21/2020 3:28 PM |
| 5 | I don't expect the IR35 changes will affect my business. I've used the online tool to check whether I would be affected under the terms of my current agreement with one of my largest clients. It appears that I will not, for the following reasons: - the contract explicitly states that I am not to be regarded as an employee, and prohibits me from describing myself as such - I have complete freedom to determine where I work on the client's business, and how I manage my time to ensure that any deadlines are met - Subject to my client's approval, I can subcontract or bring in additional resources to work on specific projects. Each of my current client agreements include similar provisions, and hence would presumably have no implications for the IR35 changes. | 2/19/2020 3:51 PM |
| 6 | I work on a series of short-term, project-based contracts with multiple clients. I work from home in my own time using my own equipment. I do not enjoy any of the perks of employment (staff entertainment, other benefits) I am confident that my work falls outside IR35 and my clients appear to agree. None of my clients have indicated that they will no longer work with freelancers or will change the way that they work with freelancers | 2/19/2020 3:30 PM |
| 7 | My plan is to find more work from clients who are not in the UK (currently most of my work is from non-UK companies anyway). | 2/19/2020 1:02 PM |
| 8 | I foresee that this will be a difficult year ahead both for freelancers and the companies they serve because of these changes. The current uncertainty is a killer for freelancers. My concern is that the industry will not act strategically and will have a knee jerk reaction, either calling contracts inside of IR35 regardless and/or reducing use of freelancers. Either way will be detrimental to freelancers. | 2/19/2020 11:21 AM |
| 9 | Currently my contracts have been short/project based, however due to some requirements of flexibility within contract role it appears there could be a resistance from some clients to employ outside IR35 basis | 2/19/2020 10:26 AM |
| 10 | I'm only just starting out so it's all very speculative for me. I a way, it's irrelevant, as it can only affect what I might have earned rather than actual earnings | 2/19/2020 10:20 AM |
| 11 | At the moment neutral if the feedback I am getting confirms that my main contract is outside of IR35. However, if it falls within I will negotiate for higher compensatory fees and if this is successful I will retire | 2/19/2020 10:16 AM |
| 12 | Despite asking some of my larger clients if I should expect any changes, I've yet to receive a response. They seem to be still discussing this internally and sorting out their processes for managing this. | 2/19/2020 9:15 AM |
| 13 | Although it coincides with a period of time when I want to be working less anyway | 2/19/2020 8:49 AM |
| 14 | No clarity or communication from clients re their intentions | 2/19/2020 8:37 AM |
| 15 | Not sure as the majority of my clients are small agency which fall outside of IR35 but one client doesn't and have yet still to announce how they will handle it | 2/18/2020 9:51 PM |
| 16 | Work for established clients from outside the UK will not be affected, and neither will work from smaller UK-based companies. Contracts with these types of clients formed a large proportion of | 2/18/2020 9:35 PM |

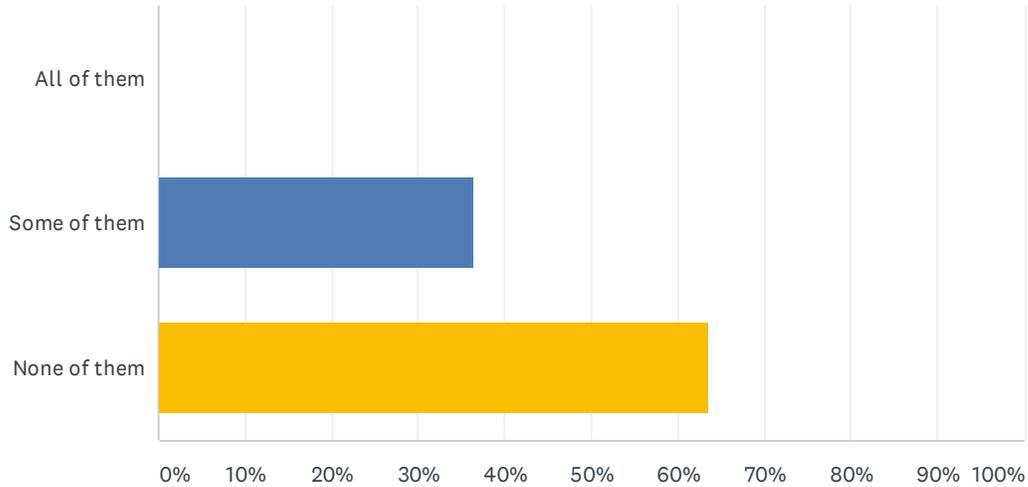
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my work from the last year and I'm hoping to continue in that vein.

| | | |
|----|--|-------------------|
| 17 | The changes will mean I'll need to be a lot more selective about the clients and projects I work with. This may mean working with small to medium-sized agencies rather than larger ones who want to classify all freelancers as inside IR35. These changes will also probably require more time and negotiation for me and my clients to confirm that new freelance contracts are outside IR35 before I take on the work. | 2/18/2020 4:43 PM |
| 18 | I think some clients, at least in the first few weeks/months from April, will either avoid freelancers completely or make incorrect or blanket IR35 assessments. | 2/18/2020 3:43 PM |
| 19 | I have run several current client relationship on www.gov.uk/guidance/check-employment-status-for-tax ; IR-35 applies to none of them. All are "working on a business to business basis". | 2/18/2020 3:27 PM |
| 20 | I plan to leave the UK in April. If I were staying, I would answer 'I've no idea yet' | 2/18/2020 3:19 PM |
| 21 | I'm hoping that being a sole trader will be a help. | 2/18/2020 3:14 PM |

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: 99 Skipped: 0



| ANSWER CHOICES | RESPONSES |
|----------------|-----------|
| All of them | 0.00% 0 |
| Some of them | 36.36% 36 |
| None of them | 63.64% 63 |
| TOTAL | 99 |

MedComms Workbook IR35 Survey, 18-23 February 2020

| # | PLEASE ADD ANY FURTHER INSIGHTS HERE (REMEMBER THE COMMENTS HERE WILL BE MADE PUBLIC) | DATE |
|----|--|--------------------|
| 1 | Most of my clients are small med comms/market access agencies. As I understand it, the 'end client', i.e. whoever the work is ultimately being done for, is responsible for deducting any tax at source if a project is within IR35, and therefore they are required to make the determination. To me, this means the pharma company who will ultimately use the materials I write. But, my contract is not with them, it is with the agency. So how can the end client make an assessment on me? I'm also not sure many agencies really understand what's happening. No one I have contracts with has been in touch with me about it. I have had a couple of approaches for work that would start after April; when I have reminded them about IR35 and the need to make a determination they have gone away and checked with their accountants, not with the end client. I'm very confused about how it works when it's not a direct pharma company - freelancer relationship. | 2/24/2020 9:40 AM |
| 2 | Some clients (less than 50% that I am aware of, but others may be also) are conducting assessments to determine IR35 status. | 2/24/2020 9:06 AM |
| 3 | I'm told that my main client has plans and I've asked about these. I'm hoping to be 'enlightened' this coming week. | 2/22/2020 4:39 PM |
| 4 | All have indicated that they are making plans, but none have provided any details at all. | 2/21/2020 4:29 PM |
| 5 | Despite my asking them -- the answer is always "yes, we are looking at it and will get back to you about our plans shortly". I've been hearing that since August last year. One told me that it would NOT affect limited companies, so there is clearly a lot of confusion out there! | 2/21/2020 2:33 PM |
| 6 | Some are currently still in discussion about what happens from April | 2/20/2020 9:01 AM |
| 7 | I have received no information on this potentially massive change to the way we both work from any of my clients. I intend to email them for information. | 2/19/2020 5:52 PM |
| 8 | Those clients who have responded agree that my work falls outside IR35 and do not plan to make any changes to our arrangement | 2/19/2020 3:30 PM |
| 9 | Each client is approaching the changes very differently - some are taking an extreme strategy to now only hire freelancers under permanent contract / on PAYE or under Umbrella companies. Others, on the other end of the scale, will only contract for limited periods with enforced breaks of set amounts of time (e.g. two months) between contracts | 2/19/2020 2:55 PM |
| 10 | Only one client (who I have not yet done any work for) has contacted me about their plans. This is their "progress to date": "Working closely with our clients, so that they can accurately determine a contractor's status, using the HMRC's online Check Employment Status for Tax tool (CEST) as our guide. Preparing a separate payroll solution for contractors to use, which would deduct Employers Tax, National Insurance and Income Tax from our freelancers, at the point of invoice payment. Commissioning a thorough review of our freelancer contract by a UK Employment solicitor to ensure that the clauses are as robust as possible." Then they went on to say their clients may feel it is too risky to work with freelancers and the "other option" is to consider becoming an employee with them (ie with my client). | 2/19/2020 1:02 PM |
| 11 | None of my clients have mentioned it. This may be because they are all very small agencies | 2/19/2020 12:55 PM |
| 12 | Two of many clients have replied to my requests about the proposed changes to indicate that they are considering their position. They have not yet indicated what that will be, when they will let me know and how it may affect me. | 2/19/2020 11:21 AM |
| 13 | One client has indicated that they are checking on the IR35 status of all of their freelancers and will be notifying each freelancer of the determination asap | 2/19/2020 10:48 AM |
| 14 | It appears many clients are still confused about what thhh IT s means to them | 2/19/2020 10:26 AM |
| 15 | Not relevant | 2/19/2020 10:20 AM |
| 16 | See above | 2/19/2020 10:16 AM |
| 17 | They are thinking about it, they just haven't got to a stage where they are communicating it. | 2/19/2020 9:15 AM |
| 18 | Though I'm aware it's on their radar. I think one of my UK clients is exempt from the changes (as a small company), though I'm not certain. A chunk of my current work is with overseas | 2/19/2020 8:49 AM |

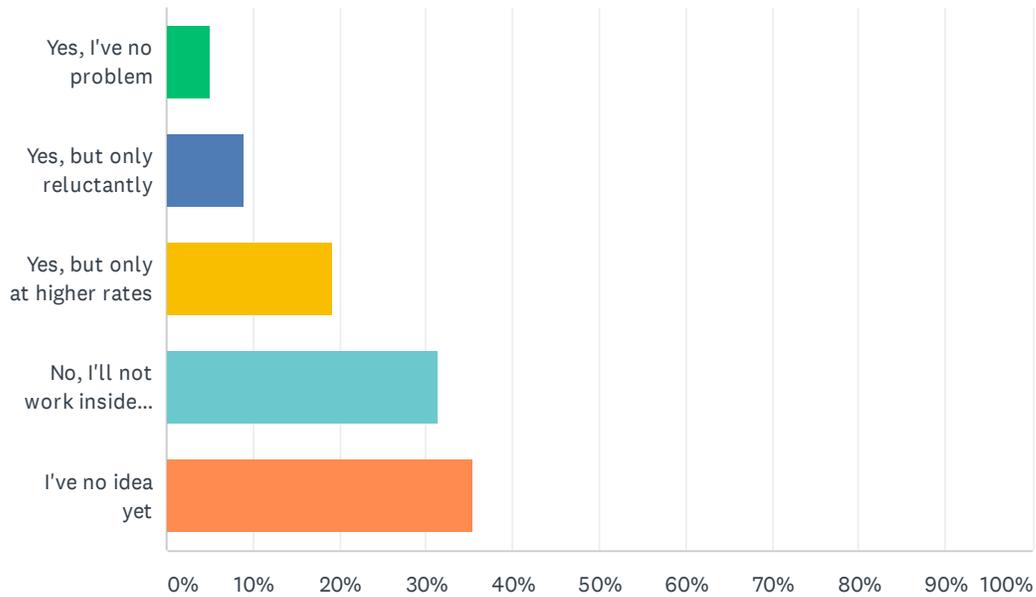
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clients, but as the bulk of my usual work is UK-based I probably should be being more proactive about this.

| | | |
|----|--|--------------------|
| 19 | A few of my clients count as small businesses and so this doesn't apply. Others I have asked what they are planning to do and I haven't yet received replies. | 2/19/2020 8:28 AM |
| 20 | I have asked both of my two main clients this question. Neither have responded. | 2/18/2020 11:54 PM |
| 21 | All the small agencies yes, the large agency with numerous smaller agencies attached to it have yet to announce it. | 2/18/2020 9:51 PM |
| 22 | Over the last year or so, I have signed contracts with multiple clients that include clauses that clearly are designed to address IR35 (e.g. substitution clauses and so on) but no one has been upfront about the implications of the changes on future use of freelancers, or the reasons why these clauses have been added. I've been reticent to ask in case it opens a can of worms! I'm also waiting for a new contract with a new client which is delayed - I am concerned that IR35 may be the cause of the delay. Should I broach the subject or not??? | 2/18/2020 9:35 PM |
| 23 | I know one is in the process of sorting out their policy, and another is redrafting their contracts - I don't know what either will be saying though or when they will let us know! | 2/18/2020 5:13 PM |
| 24 | Not all of my clients will be affected - I work for some very small agencies. Of the others, some have informed me that they are making changes (one got in touch last week to say that all existing contracts will terminate at the end of March) but none seem to have a plan for what happens after April 5th. | 2/18/2020 4:58 PM |
| 25 | Some clients seem unsure about where they stand, so they have not confirmed their changes to me. | 2/18/2020 4:43 PM |
| 26 | One client has decided not to work with UK freelancers any longer. | 2/18/2020 4:21 PM |
| 27 | One client is aware of IR35 due to her partner's profession but her company has no clear policy in relation to IR35 changes | 2/18/2020 3:50 PM |
| 28 | I've heard from a couple of clients that they are currently undergoing training re working with freelancers from April. I have seen some contract changes that indicate some clients are at least thinking about the upcoming changes. Once client informed me that from April onwards they will be ensuring all their contracts fall outside IR35, i.e. they are not planning on engaging in any projects that fall inside. | 2/18/2020 3:43 PM |
| 29 | I suspect there will be more ad hoc 'project working' rather than general contracts; most of my work has always been ad hoc. | 2/18/2020 3:27 PM |
| 30 | One has told me they are in the process of developing a plan and I will be informed shortly | 2/18/2020 3:07 PM |

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

Answered: 99 Skipped: 0



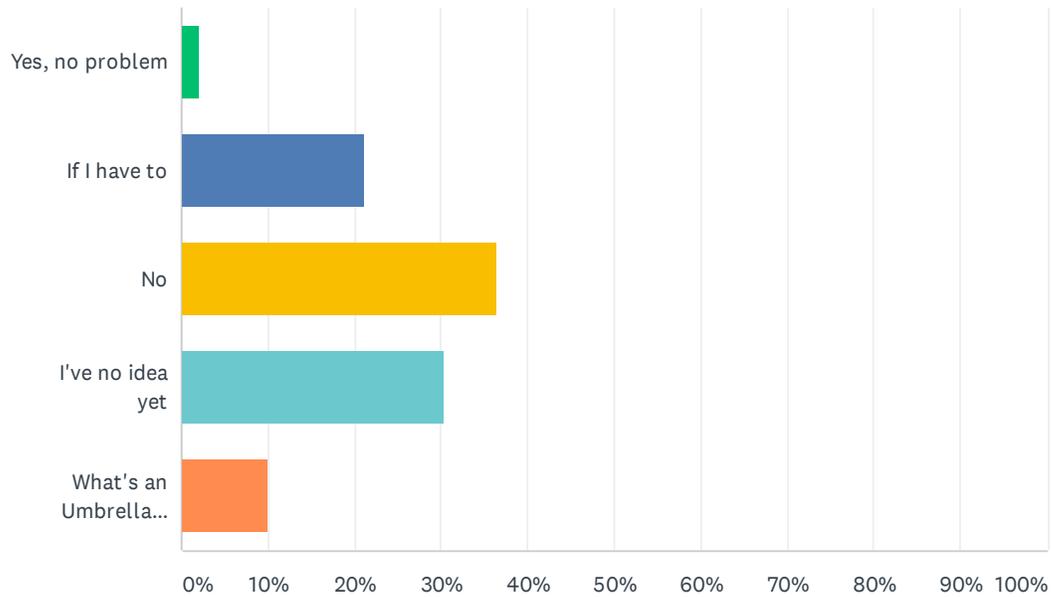
| ANSWER CHOICES | RESPONSES | |
|-------------------------------|-----------|-----------|
| Yes, I've no problem | 5.05% | 5 |
| Yes, but only reluctantly | 9.09% | 9 |
| Yes, but only at higher rates | 19.19% | 19 |
| No, I'll not work inside IR35 | 31.31% | 31 |
| I've no idea yet | 35.35% | 35 |
| TOTAL | | 99 |

MedComms Workbook IR35 Survey, 18-23 February 2020

| # | PLEASE ADD ANY FURTHER INSIGHTS HERE (REMEMBER THE COMMENTS HERE WILL BE MADE PUBLIC) | DATE |
|----|---|--------------------|
| 1 | I'd have to see what the implications were. | 2/22/2020 10:58 AM |
| 2 | If I have to I suppose I will have to. I'm not keen, though. | 2/21/2020 2:33 PM |
| 3 | The information about what may be involved is very limited | 2/19/2020 5:52 PM |
| 4 | I do not wish to give up the freedoms that working as a freelancer under a ltd company give me (complete autonomy on how and when i work, no involvement in corporate politics or management, as much holiday / time off as I need, the ability to leave a contract with just a week's notice if I need to, the lack of stress, the variety of working across different projects and clients) | 2/19/2020 2:55 PM |
| 5 | I will accept assignments inside IR35 as long as the flexibility for me remains the same as it is now - I will only do short term projects from home in my own hours/around other non-work commitments, and will not commit to working full time or even part time for a company on an ongoing basis, for pre-defined hours. | 2/19/2020 12:55 PM |
| 6 | I will be very reluctant to accept assignments inside IR35, and will proactively seek contracts that are outside of IR35. If I have to work on a contract inside of IR35 I will need to increase my rates to at least reduce the financial impact of this. | 2/19/2020 11:21 AM |
| 7 | however I have yet to determine the rate increase | 2/19/2020 10:26 AM |
| 8 | I would if the project is clearly inside IR35, but I'm looking at increasing my rates for these projects to offset some of the income I may loose. I've always considered my work up to now outside of IR35 based on the criteria shared by HMRC. | 2/19/2020 9:15 AM |
| 9 | My accountant has lots of IR35 resources and according to them it is still beneficial to work inside IR35 as a limited company, e.g. extra income gained from Flat Rate VAT scheme, home expenses | 2/19/2020 9:00 AM |
| 10 | This will depend on how much other work I have on that is assessed outside of IR35. It would be a last resort for me (preferable only to moving in-house), but may prove necessary | 2/19/2020 8:49 AM |
| 11 | At the moment, I am planning to keep with clients that can work outside IR35. If I do have trouble getting work then I would consider working inside IR35 at higher rates, or perhaps take an employed role. | 2/19/2020 8:28 AM |
| 12 | I don't know how much being inside IR35 would change my role, freedom or pay. | 2/18/2020 10:53 PM |
| 13 | I don't understand the tax implications of doing this so would not consider it. | 2/18/2020 9:35 PM |
| 14 | At this point, I can't see the benefits in working inside IR35 if I've still got new freelance business opportunities outside IR35. | 2/18/2020 4:43 PM |
| 15 | As long as I can negotiate a compromise rate that reflects my current rate minus the benefit of paid leave. | 2/18/2020 4:20 PM |
| 16 | I suspect that I will still work ad hoc rather than on contract. | 2/18/2020 3:27 PM |
| 17 | I don't mind being PAYE as long as the length of contract is what I am happy to commit to (maximum 6 months, ideally 3-4 months. | 2/18/2020 3:19 PM |
| 18 | I don't know, but at the moment I feel it unlikely I would accept any inside IR35 role. | 2/18/2020 3:14 PM |

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

Answered: 99 Skipped: 0



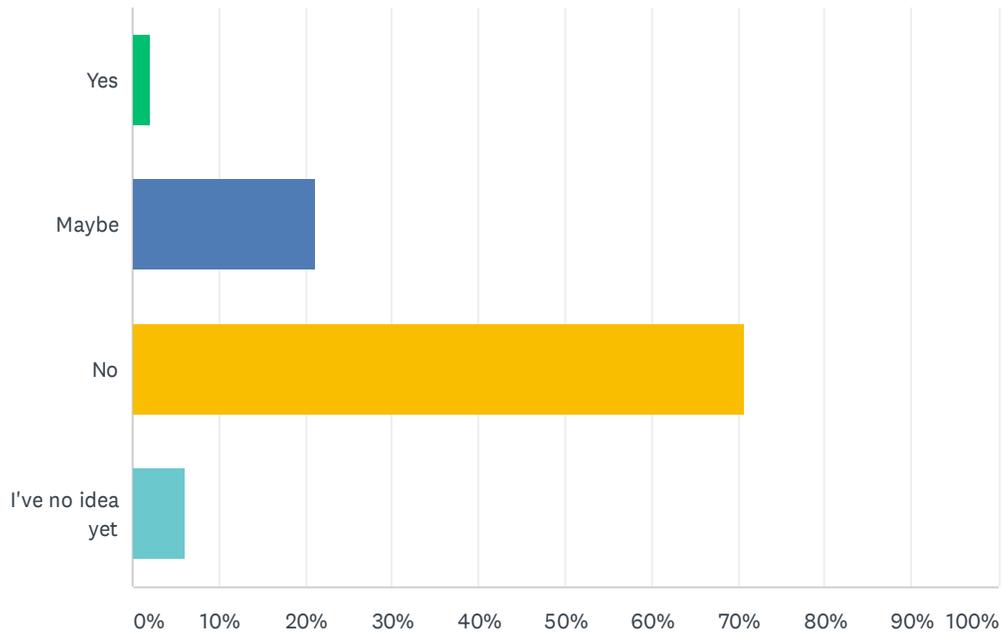
| ANSWER CHOICES | RESPONSES | |
|-----------------------------|-----------|-----------|
| Yes, no problem | 2.02% | 2 |
| If I have to | 21.21% | 21 |
| No | 36.36% | 36 |
| I've no idea yet | 30.30% | 30 |
| What's an Umbrella company? | 10.10% | 10 |
| TOTAL | | 99 |

MedComms Workbook IR35 Survey, 18-23 February 2020

| # | PLEASE ADD ANY FURTHER INSIGHTS HERE (REMEMBER THE COMMENTS HERE WILL BE MADE PUBLIC) | DATE |
|----|---|--------------------|
| 1 | Do you mean an agency? That was one of the options being thrown around. That arrangement would mean that an agency benefits from our skills for, in effect, doing nothing except enabling us to continue working. | 2/24/2020 9:15 AM |
| 2 | The information about what may be involved is very limited | 2/19/2020 5:52 PM |
| 3 | I have been asked to work in this way in the past, but I don't think I would accept it in the future, given the apparent uncertainty around IR35. | 2/19/2020 3:51 PM |
| 4 | I don't think this will be necessary in my situation, and is not really suitable as I work for multiple clients in parallel | 2/19/2020 3:30 PM |
| 5 | Working through an umbrella company will mean that I lose the control of my tax affairs that I enjoy with my limited company. Without a limited company I will also lose access to certain business services that are important for me e.g. small business IT solutions, and also tax relief on the investments I make for my work e.g. a top-spec work computer and software. If a contract is deemed to be within IR35 I would effectively be paying the umbrella company to do the PAYE admin of my client and this would be another financial hit. Having a limited company gives you the option to do your accounting yourself if you chose. With an umbrella company you have to pay their admin charges. | 2/19/2020 11:21 AM |
| 6 | Ideally not, however if required I will at a higher rate to cover costs | 2/19/2020 10:26 AM |
| 7 | This would not solve the issue. If within IR35 tax and NI would be due either way. | 2/19/2020 10:16 AM |
| 8 | I'm not sure how this works. | 2/19/2020 9:15 AM |
| 9 | I need to look into this and understand it better to see if it could be an option | 2/19/2020 8:49 AM |
| 10 | It would be a last resort and would also involve higher rates | 2/18/2020 9:51 PM |
| 11 | I don't understand how they work. If they take a cut of my pay in return for very little effort on their part, then I would resent any system that forced me to go down that road. | 2/18/2020 9:35 PM |
| 12 | I have a limited company which I'll need to maintain, why should I pay for an umbrella arrangement as well? | 2/18/2020 5:13 PM |
| 13 | I've always regarded umbrella companies as a fudge. I suspect that going that way is just kicking the can down the road - HMRC will close that loophole if it is serious about making the originator companies pay more tax and NI | 2/18/2020 4:58 PM |
| 14 | I definitely will not use an umbrella company again. Before becoming a limited company, I worked with two umbrella companies. Both involved a lot of extra time and paperwork. Both were late payers and I lost money. | 2/18/2020 4:43 PM |
| 15 | Will certainly avoid if at all possible. | 2/18/2020 4:21 PM |
| 16 | I have worked through YunoJuno before during one contract with a WPP agency. | 2/18/2020 4:20 PM |
| 17 | It depends on how that would impact my income and/or the feasibility of working through my limited company. Does umbrella company mean no limited company? Is that more admin? | 2/18/2020 3:43 PM |
| 18 | I have a company and the www.gov.uk/guidance/check-employment-status-for-tax suggests all my gigs are business to business; so it's not needed. About half my work is as sole trader. Question #1 didn't allow for both. | 2/18/2020 3:27 PM |

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

Answered: 99 Skipped: 0



| ANSWER CHOICES | RESPONSES |
|------------------|-----------|
| Yes | 2.02% 2 |
| Maybe | 21.21% 21 |
| No | 70.71% 70 |
| I've no idea yet | 6.06% 6 |
| TOTAL | 99 |

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| # | PLEASE ADD ANY FURTHER INSIGHTS HERE (REMEMBER THE COMMENTS HERE WILL BE MADE PUBLIC) | DATE |
|----|---|--------------------|
| 1 | It's just another added stress that makes me seriously wonder whether to just go back into employment | 2/24/2020 9:40 AM |
| 2 | I have been making plans to change sector and approach, if the work I currently do is majorly affected by changes in IR35 | 2/21/2020 4:29 PM |
| 3 | I haven't been concerned about IR35 as I work regularly for a number of different companies rather than exclusively for one. However, after reading your questions I'm beginning to wonder if I've missed something important! | 2/20/2020 7:06 PM |
| 4 | It will all depend on my individual clients' stance on IR35 from April and the contractual/tax repercussions for me, so tbc | 2/20/2020 9:01 AM |
| 5 | I don't think I could ever go back to full-time employment. I enjoy my independence, my freedom, too much. | 2/19/2020 5:52 PM |
| 6 | It depends on whether clients will make it difficult for me to continue working under a ltd company as I am doing. I do not wish to have permanent employment and may seek to retrain to do something that still allows me the freedom I have as a freelancer to take as much time off as i wish, when i wish / to work when i want to. | 2/19/2020 2:55 PM |
| 7 | I suspect smaller agencies will not change their practices. As a sole trader, as long as the work is available (which is my main concern), I don't believe the tax situation would change for me, except that companies may be required to pay additional employee tax. | 2/19/2020 12:55 PM |
| 8 | I will continue to work as a freelancer if this is at all financially feasible and I do not intend to abandon my business unless it is the only option. When I consider the possibility of returning to being an employee I am filled with dread. I can do my best and most focussed work as a freelancer without the constraints of the corporate machinery. I realize that this has a place, but often things just need to get done well once by an experienced medical writer without all the internal politics and grief. | 2/19/2020 11:21 AM |
| 9 | I'm doing this because I'm also studying and need the freedom to vary workload to accommodate coursework and a busy social life. I don't need the kind of income I used to when I had a mortgage, and the true flexibility and control is most important to me. | 2/19/2020 10:20 AM |
| 10 | I may retire | 2/19/2020 10:16 AM |
| 11 | At this moment in time I'm hoping I can still continue my freelance business. | 2/19/2020 9:15 AM |
| 12 | Things would have to get pretty dire for me to do that, as for me the benefits of freelance working outweigh the potential loss of income (although there's a limit, so I'll have to wait and see how it goes) | 2/19/2020 8:49 AM |
| 13 | I can see a situation where it might be easier to take on a 'flexible' working from home, employed role (although probably not as flexible as I would like). | 2/19/2020 8:28 AM |
| 14 | I hope not as I know I do not want to be employed again, but if the compromises I have to make are too great I might be forced to. | 2/18/2020 10:53 PM |
| 15 | I'm going to ride it out and hope not | 2/18/2020 9:51 PM |
| 16 | I don't believe I fall inside IR35 as I work for several different clients at any one time on a document by document basis. My contracts clearly state I'm not an employee and that I can substitute another writer. If a client wanted to reduce my rate to compensate for tax, and not allow me to increase my rate, then I would decline the offer of working with them | 2/18/2020 5:37 PM |
| 17 | No way. | 2/18/2020 4:35 PM |
| 18 | I would be willing to accept a reduced income if it meant I could continue being a freelancer | 2/18/2020 4:23 PM |
| 19 | No, but it might be an added factor | 2/18/2020 3:07 PM |

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: 22 Skipped: 77

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| # | RESPONSES | DATE |
|---|---|--------------------|
| 1 | Interesting times! | 2/21/2020 3:28 PM |
| 2 | People seem to be burying their heads about this, but it could have massive implications for all MedComms freelancers and the industry. | 2/19/2020 5:52 PM |
| 3 | I am not worried for me personally about the impending changes to IR35 because most of my work is from non-UK companies. So I will continue to seek work from non-UK companies, but it is a shame I feel this way. Nonetheless, I think the changes could be very detrimental to other freelancers and that really bothers me. And also our clients may find it difficult to resource projects effectively. | 2/19/2020 1:02 PM |
| 4 | I don't really believe that med comms agencies can survive without freelance help - there are always feast/famine times in agencies and in order to be cost efficient they need the flexible freelance resource. However if we are forced to go down the route of becoming employees, perhaps agencies can sign freelancers up to Zero Hours contracts, with no exclusivity clause (so no commitment on either side), and continue to operate in the same way in terms of requesting resource/allocating work. The only difference would then be that companies would need to pay the employer tax and NI (a cost which would probably be passed onto their clients in their fees, once the dust settles), and freelancers operating as ltd companies would need to pay tax differently. Sole traders would be unaffected. And we all keep our flexibility. Wouldn't that work? One way or another, I'm confident that a solution will be found which will enable freelancers to continue to operate with broadly the same practices. The legislation is really designed to catch those "freelancers" who work for years 9-5 full time at a company's premises, on rolling contracts, when both "freelancer" and employer are not paying employment tax - this is very different to the as hoc, often project-based, nature of med comms freelancing. | 2/19/2020 12:55 PM |
| 5 | I fear that the MedComms industry may take a short-sighted and what they believe is a low risk approach to these changes in the way that IR35 is managed. Many contracts are currently drafted by the legal and HR departments in such a way that would appear to bring the contract inside of IR35 and they may contain ridiculous clauses that no one working with the freelancer would ever even think about enforcing. However, HMRC looks not only at the written contract but the reality of the day-to-day arrangements, and often these fall outside of IR35. Contracts should be written to reflect the reality of the working relationship - inside or outside of IR35, and this is not that difficult. If MedComms agencies take what they believe to be the easy option and have a blanket policy that all their contracts are inside of IR35 regardless of the reality of the working situation, this is likely to have unforeseen consequences. The public sector has already seen the detrimental effect of blanket 'inside IR35' policies. I hope that MedComms agencies take a pragmatic and strategic approach to the changes and classify contracts according to the reality, not the hide-bound and sometimes meaningless written contracts offered. If they do not do read the situation correctly from both sides then they risk losing really good freelancers and that flexible option to help with their resourcing ups and downs. If a freelancer provides the best flexible service and is exposed to all the encumbant risks of that and running a Limited Company the contract should accurately reflect this independence, rather than making it appear that they are, but in name, an employee. Why would a freelancer want to continue the same working arrangements with a client but take a large cut in income if there is a misinterpreted change in IR35 status? I think that freelancers and their clients should appreciate that it is in everyone's best interest to get this right. If work is genuinely inside of IR35 then the freelancer should already be accounting for this as a deemed salary and the changes in the law should have no financial impact. The changes are only detrimental if the status is incorrectly assessed on the basis of a contract that does not reflect reality. I suggest that MedComms agencies think hard before declaring a contract inside of IR35; it may be that they have diverse resourcing requirements that would benefit from some contracts being inside of IR35 and some outside of IR35, depending upon the kind of commitment and control they require. I want to continue as a freelancer because that is how I can do my best work. I enjoy being able to help my clients when they are in a tight spot and will work late and at weekends if this is what is required. The downsides of an uncertain and sometimes erratic workflow, and the time and expense of company administration are compensated if the work is outside of IR35. If the work is taxed within IR35 then the balance shifts and everyone could lose out. A reduction in the willing freelance pool could meant that clients are forced to compete for the best freelancers on the basis of IR35 status. | 2/19/2020 11:21 AM |
| 6 | I don't feel that the work-life balance has yet been achieved, and for me freelance is the only way I see to get that in my control. It's still too busy to keep enough people in the job to make it tolerable for any length of time. | 2/19/2020 10:20 AM |

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|----|---|--------------------|
| 7 | Freelancing serves many people in this business well. There are significant financial advantages of running a Ltd company and contracting using this entity. There is no comparison between working for your own business and an employee in terms of freedom of work, choice, availability etc. Med comms agencies may be willing to be flexible but not to the same extent that running your own business allows. | 2/19/2020 10:16 AM |
| 8 | Very little information available as yet. Can't seem to find how it affect sole trader's as opposed to Ltd companies. Difficult to plan ahead when the situation seems unclear | 2/19/2020 10:13 AM |
| 9 | I have used the HMRC IR35 status checker on my last two contracts and neither has been assessed as being inside the scope of IR35. These are typical contracts for me, so I don't see my business being directly affected by IR35. | 2/19/2020 9:24 AM |
| 10 | I feel that the MedComms companies should think carefully before blanket assessing all freelance work as inside IR35. Some of consider that we work very clearly on a project basis, with terms and conditions that keep us outside of IR35. That is not to say that all freelance contracts should be outside IR35, many I appreciate should be inside IR35. But I feel that decisions would be better made on a person-by-person (individual project or wider contract) basis, not as a blanket assessment... This fuller appreciation of the freelance sector will be beneficial to all, I feel! | 2/19/2020 8:29 AM |
| 11 | My understanding is that the IR-35 rules have not actually changed in themselves, just that the responsibility will transfer from the supplier to the company contracting them. I have always had to consider IR-35 when considering new clients/contracts to ensure that the work is outside IR35 and will continue to do so, even though the responsibility will transfer. | 2/19/2020 8:24 AM |
| 12 | I think MedComms need for freelance support is high so it'll be interesting what they decide is the best solution. My current client thought IR35 didn't apply to me as I'm a Ltd company, so they are clearly not prepared! | 2/18/2020 10:53 PM |
| 13 | As it stands, work remains busy, I haven't received any information from clients, and I think (!?) all of my work at the moment is "safe" from IR35 due to its nature | 2/18/2020 4:58 PM |
| 14 | If pharma companies and med-comms agencies want to work with experienced, talented freelancers, then they need to be prepared to negotiate and review new contracts on a case-by-case basis, rather than assuming everyone will work to standard company conditions. | 2/18/2020 4:43 PM |
| 15 | It will be heavily role-dependent, but from what I've seen there are adequate grounds to class standard medical writing assignments done by a freelancer as outside IR35 and no change will be needed. I can see more issues with the way freelance account management is performed, but medical writing tasks generally have a different level of autonomy from the clinet. | 2/18/2020 4:36 PM |
| 16 | I don't think it's going to be a big deal for me as I've always been careful about these criteria anyway and so have my clients. Thank goodness I took my accountant's advice and did not set up a limited company in the first place. | 2/18/2020 4:35 PM |
| 17 | Thank you for driving this research and for your endeavours to seek clarification from UK-based clients on their IR35 plans. | 2/18/2020 4:20 PM |
| 18 | I switched from being a sole trader to a limited company partly on the advice that this would protect me from being viewed as a 'disguised employee'. Now it seems to offer no protection. IR35 seems to be a retrograde step in a digital world where people wish to work flexibly. I have no problem with paying fair taxes but IR35 seems to be very burdensome for clients and freelancers alike. | 2/18/2020 3:50 PM |
| 19 | I think that a lot of companies are panicking unnecessarily about the IR35 changes and are perhaps being a bit 'lazy' in the sense of not assessing people individually and implementing a blanket approach instead. I've not been directly affected in my work for this year but it will be interesting to see what happens next year. I will remain being a freelancer for as long as I can and even if I take a loss financially, as the benefits of freelancing are more than just financial. | 2/18/2020 3:46 PM |
| 20 | The MedComms industry relies on freelancers, so we all have to adapt and come to some kind of reasonable solution with regards to IR35. | 2/18/2020 3:43 PM |
| 21 | I expected the IR35 to will lead to less of the 'X days/week' or full time freelancing work - but I still see plenty of adverts (especially those you forward). It will be interesting to see the impact on this going forward. I have moved away from such work to projects-based and so hope (perhaps naively) that this will avoid any issues with IR35. | 2/18/2020 3:26 PM |

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I have heard absolutely nothing from my clients as to what they plan to do, although I have asked The work is not going to suddenly dry up on April 6, so they will need to find a solution that both meets their business needs and that freelancers will find acceptable. Personally I would be reluctant to accept a drop in income for doing the same work, so I would probably look to negotiate a higher rate to compensate for any loss.

2/18/2020 3:19 PM