



Global



Market Information and Forecasts

Contractor Payrolling and Independent Contractor Evaluation and Compliance Landscape Summary 2020

January 18, 2020 | Matt Norton, Global Workforce Solutions Research Manager mnorton@staffingindustry.com



Contents

Executive summary.....3

How to use this information4

Research methodology5

What is contractor payroll?6

Variation in terminology by region.....7

Global landscape by provider9

Technology partnerships and integrations.....21

Contractor payrolling service features22

ICEC service features25

Contractor payrolling regional coverage31

ICEC regional coverage37

Appendix A: Definitions43

Appendix B: IC Compliance and Payrolling Global Legal Summary46

Appendix C: Global Directory of Providers52

Executive summary

- While roughly \$4 billion in global contractor payrolling spend has been reported by participants in our study, the actual market is much larger. On a global basis, we estimate a market size of between \$21 billion and \$31 billion. A closer estimate is not possible given the lack of available market data. Among participants in our study, gross payrolling spend grew by 23% globally between 2018 and 2019.
- Approximately \$1.3 billion in global agent-of-record spend was reported by participants in our study. Based on 2019 spend, we estimate the global market at roughly \$3.75 billion. Among participants, agent-of-record spend grew by 41% between 2018 and 2019.
- Of the 13 companies participating in this study, all provide contractor payrolling services and all provide some form of independent contractor evaluation and compliance (ICEC) although two providers offer ICEC only as an extension to their payrolling service.
- Healthy growth in both services is driven by a number of factors including an increasingly complex legislative landscape driving concerns about misclassification risk, and a growth in the use of human-cloud platforms to directly source and manage workers. As both the platform providers and buyers have realized, making the connection to the talent is one thing. Ensuring that talent is correctly classified, on-boarded and paid is quite another. This realization has given rise to a number of formal partnerships between contractor payrolling and ICEC providers and various technology platforms.
- There has been a substantial amount of M&A and investment activity in both this area and the broader PEO category in the period 2019/20, with 11 transactions recorded. US based People 2.0 has been particularly active, announcing a merger with Switzerland based Capital GES in Q3 2019, and the subsequent acquisition of Netherlands based WePayPeople in Q1 2020. More information on market activity is available by accessing SIA's [Staffing and Workforce Solutions M&A Interactive Tool](#).
- In line with the wider staffing industry, we anticipate a reported reduction in spend under management in the period 2019-20 as a result of the impact of the ongoing COVID-19 pandemic on the employment market, although we expect growth will return to pre-COVID levels in the period 2020-2021 as businesses adapt, and look to leverage all types of worker as part of a more agile workforce strategy.

This Payroll and IC Evaluation and Compliance Landscape provides an overview of the market with profiles of some of the main providers, together with insights into best practices, tech partnerships, service features, regional insights and market trends.

Data and analysis included in this report are based primarily on our 2020 Contractor Payrolling and IC Evaluation & Compliance Survey conducted between March and May 2020. There were 13 providers across the globe that participated in this year's study.

In addition to the 13 participants, the report includes a directory of global providers.

How to use this information

This report is designed for contingent workforce program managers and other users to enable them to:

- Understand the services offered by contractor payroll and ICEC providers
- Gain insight into best practice when launching a payroll or ICEC program
- Create a shortlist of prospective providers
- Identify strengths and weaknesses of providers

We recommend that you read this report in conjunction with SIA's report [IC Compliance and Payrolling Global Legal Overview](#)

Along with other relevant terms, “payrolling”, “independent contractor (or “IC”)", “ICEC”, “spend” and “agent of record” are explained more fully in the Definitions section at [Appendix A](#).

Throughout the report we use the term “contractor payrolling” to define any arrangement in which a provider serves as the employer of a contingent worker on an assignment with another company, and is not responsible for recruiting. This common definition links together substantially different business models across the globe, such as the typical US payrolling model and umbrella service found in the UK. Because part of the definition is that the payrolling provider be the worker's employer, the engagement of independent contractors (ICs) does not apply to contractor payrolling.

We use the term “ICEC” to define a service requiring a provider to evaluate whether a particular worker for a particular assignment meets the legal requirements to perform as an independent contractor. If so, the ICEC provider might become the “agent of record” and pay the IC on behalf of the client company. Although the term “agent of record” is not as commonly used in all regions as it is in the US, we apply this term to any arrangement across the globe in which a provider is paying an internally sourced, self-employed worker on behalf of a client company.

The full unabridged version of this report: [Contractor Payrolling and ICEC Landscape](#) was published in July 2020 and is available exclusively to SIA CWS Council members.

Research Methodology

A total of 13 providers submitted sufficient data to qualify for inclusion in this report which, we believe, provides useful insight into trends in the contractor payrolling and ICEC market. Individual provider profiles are included at the end of this report. The data and analysis are based on the results of a detailed survey regarding providers' geographic footprint, customer segments and service capabilities. A common set of definitions and assumptions were included in the survey. These were reviewed and analyzed for discrepancies and followed up and cross-checked with providers.

Growth rates are calculated based on a weighted growth of vendors who participated. The reporting period is calendar year 2019 and all references to 2019 relate to this period. The currency used is USD, unless otherwise stated. Exchange rates used are GBP/USD 1.2769 which is the average for 2019 according to www.oanda.com.

Participants were not obliged to complete all survey sections.

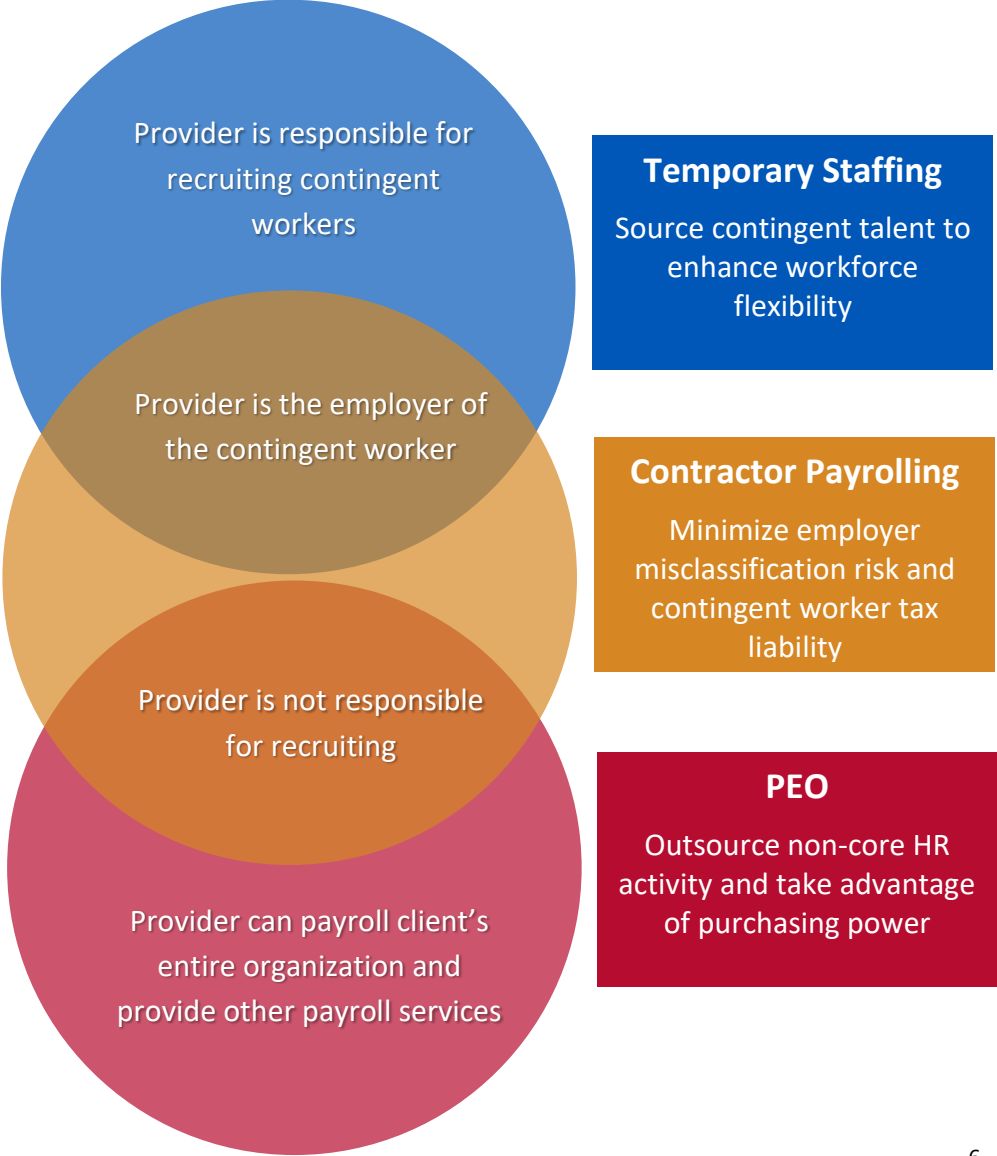
What is contractor payrolling?

It is important for readers approaching this topic for the first time to understand what we mean by contractor payrolling, particularly in global terms. On the following page, we discuss the difference between the US payrolling model, and the umbrella company model found in countries such as the UK and the Netherlands. Despite these differences, both models would fall under what we call “contractor payrolling” because, in both cases, the payrolling/umbrella company is the employer of a contingent worker on an assignment with another company, and is not responsible for recruiting. Note that firms that provide payroll services such as payroll processing, paycheck writing, and payroll tax administration, but are not the employer, would not fall under our definition of contractor payrolling.

Unlike temporary staffing companies, contractor payrolling providers are not responsible for recruiting. In the typical US model, the end-client (or MSP) uses a payrolling provider for an internally or external directly sourced contingent worker. In the umbrella model, a staffing agency often recruits a candidate and the umbrella company serves as the employer. In addition to marketing to staffing agencies, umbrella companies do market to individuals, but these companies are not recruiting on behalf of the client.

Unlike Professional Service Organizations, (PEOs) a prevalent model in the US, contractor payrolling firms are typically used to act as the employer for a contingent worker. Not only do PEOs payroll traditional, non-contingent workers, but they are often the employer or co-employer for a client company’s entire organization, often handling broader HR administration for smaller companies providing them with a larger entity’s purchasing power for employee benefits.

In the illustration to the right, there are certain overlaps among the three models where they share common characteristics.



Variation in terminology by region

As explained further in SIA's [IC Compliance and Payrolling Global Legal Overview](#), whether someone is regarded as employed or not is normally judged, not by their defined status in a contract, but by the factual nature of their employment. Even so, the ways in which the law classifies employed v self-employed status (and subsequently the different models independent contractors use to provide their services) varies from country to country. Similarly, the services provided to employers for the assessment, payrolling and administration of contingent workers have unique characteristics dependent on the country of operation.

Because this variety exists, some providers that market their services to multiple countries use the more general terms “employed” and “self-employed” as noted in the illustration on the following page. To illustrate the variety of models and services across the globe, we highlight below the differences between the US and UK markets. A country by country summary of employment status tests, and IC and payroll models is at [Appendix B](#) of this report, and each country is explored in further detail in SIA's [IC Compliance and Payrolling Global Legal Overview](#).

United States

In the US, self-employed individual independent contractors are referred to as “1099” after the form that must be given to such individuals to enable them to complete their tax return (Employees are referred to as W-2 after the form filed by employers with the Inland Revenue Service). Services are sometimes provided through a single-person corporate entity, known as a ‘corp-to-corp’ arrangement, though this is less common.

Greater scrutiny on misclassification has driven greater demand for ICEC services. ICEC providers evaluate whether or not a candidate for a particular assignment would qualify as an independent contractor. If the candidate passes the relevant tests, the ICEC provider may also act as an “agent of record”, assuming ongoing responsibilities such as paying the contractor and serving as an intermediary between the contractor and the client.

If the candidate fails the test, the ICEC provider might be able to work with the client to restructure the assignment so the individual does qualify for independent contractor status. Otherwise, the provider may provide a payrolling service where the worker becomes a W-2 employee of the provider.

United Kingdom

It is common for independent contractors to provide their services through a single-person corporate entity such as a private limited company or limited liability partnership which, in the UK are known as ‘personal service companies’ (PSC). The individual is referred to as a ‘PSC’ or ‘limited company’ contractor. Often such contractors find assignments, and are supplied to end clients, by a staffing agency. Self-employed sole traders are also common but tend to be engaged directly by the clients seeking to hire their services. This model is most like the ‘corp to corp’ arrangement in the US.

There are no limitations on the use of independent contractors in the UK. However, staffing firms that engage with independent contractors are bound by certain statutory rules set out in the Conduct of Employment Agency and Employment Businesses Regulations 2003 (as amended) (the “Conduct Regulations”).

In the UK, the closest arrangement to that of an employer of record is an umbrella company service provider. The umbrella company employs workers who are supplied by staffing firms to work on assignments with a client. The workers are employed by the umbrella company on contracts of employment, and it provides a payroll service to its employees, processes all timesheets and invoices, and pays its employees a salary after allowing for deductions. There is no direct or contractual relationship between the umbrella company and the client hirer. Instead, typically, umbrella companies market to workers and have contracts with one or more staffing agencies covering the supply of their employees to the staffing agencies’ clients.



Typically (but not always)
markets to end client



Typically markets to workers
and staffing agencies

<ul style="list-style-type: none">• Payrolling• Employer of record• Portable employer of record	Employed Contractor	<ul style="list-style-type: none">• Umbrella
<ul style="list-style-type: none">• Independent contractor (1099)• IC evaluation and compliance• Agent of record• Corp to corp	Self-employed Contractor	<ul style="list-style-type: none">• Sole trader• Personal Service Company

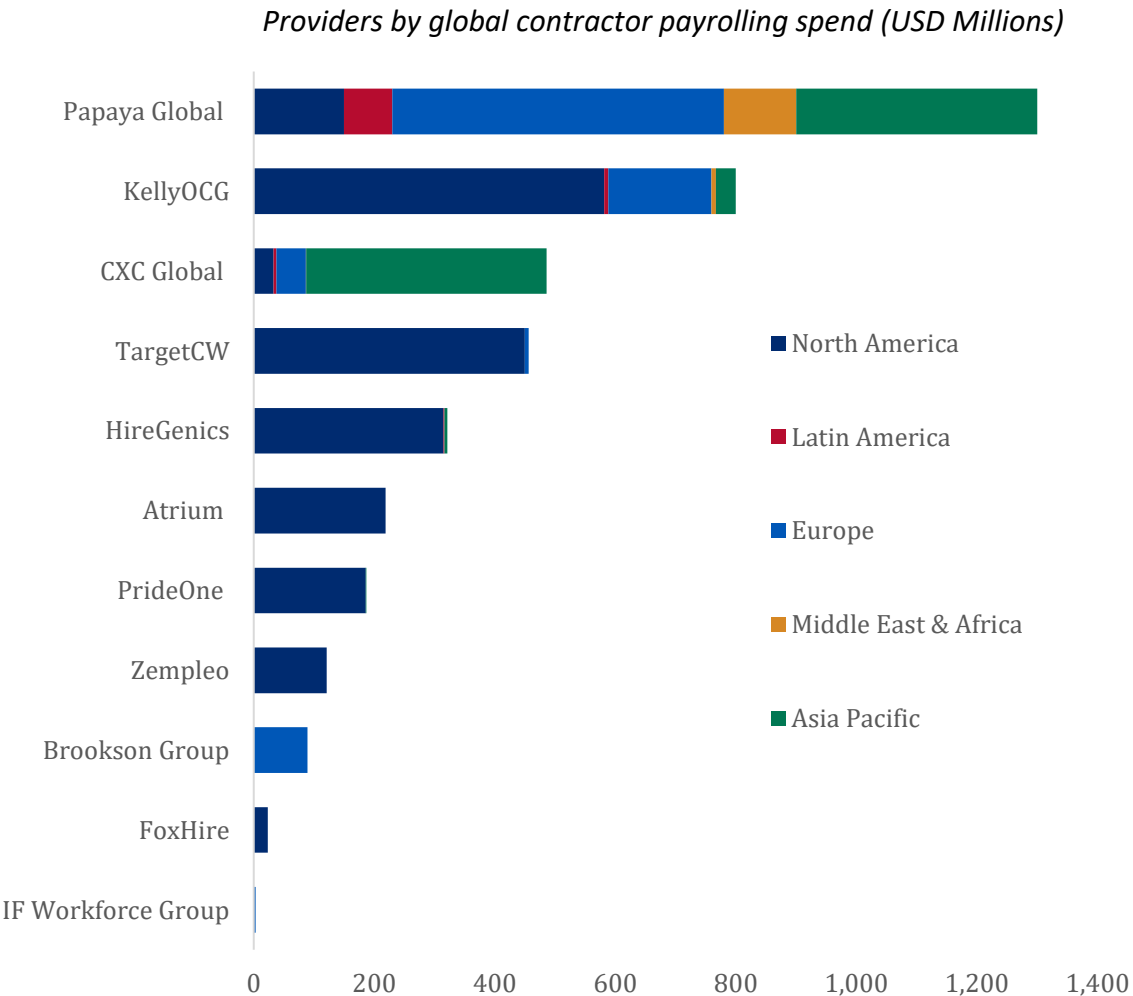
Global landscape by provider

Global contractor payrolling spend

The business model behind contractor payrolling can vary considerably based on the region. In the US, the end-client typically retains the services of a contractor payrolling provider when internally or directly sourcing a worker for a temporary assignment. In the umbrella model most commonly found in the UK, candidates are often sourced by staffing agencies but become the employees of the umbrella provider. The umbrella provider will typically charge the worker the administration costs of managing payroll and deducting taxes.

The graph to the right lists those contractor payrolling providers who provided data for this study, but this group represents a fraction of the global market. In the directory at [Appendix C](#) we identify over 100 companies providing contractor payroll services globally.

In the US, it is not unusual for companies to offer both contractor payrolling and staffing services (e.g., Atrium, Kelly, Randstad, AgileOne). In the UK, umbrella companies operate independently of staffing agencies, although some staffing agencies offer payroll services where they become the employer of the worker.



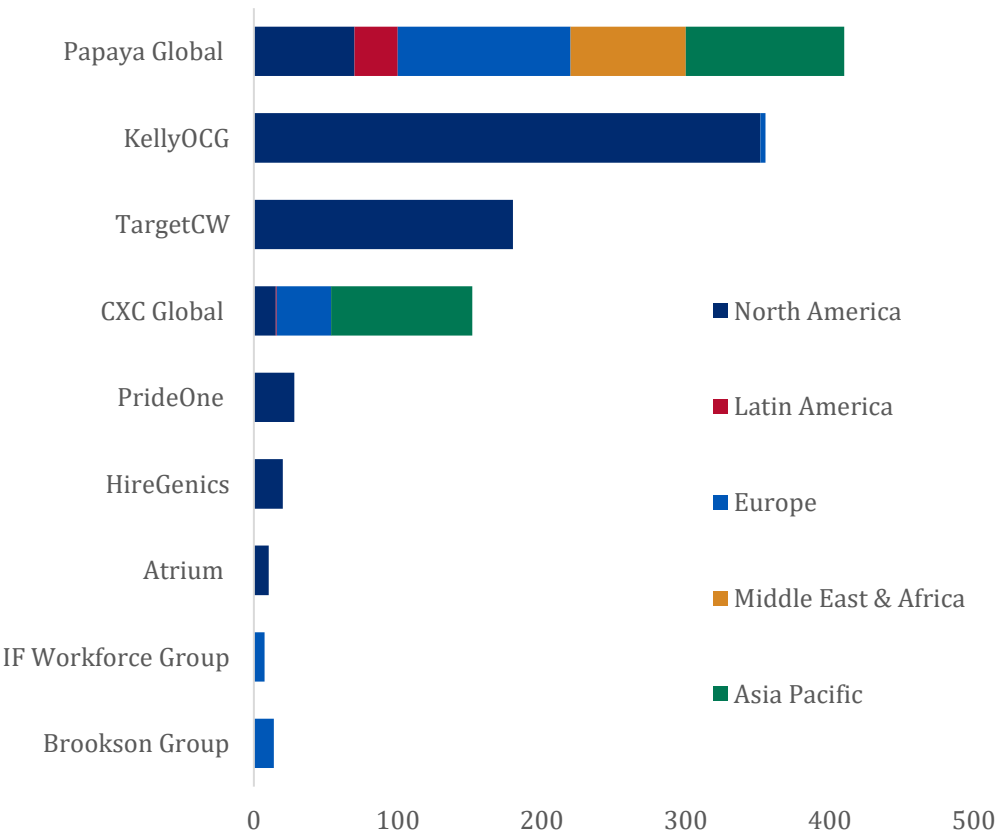
Global agent-of record spend

Although the term ‘agent-of-record’ is not as commonly used in all regions as it is in the US, we apply this term to any arrangement across the globe in which a provider is paying a (typically) internally sourced, self-employed worker on behalf of a client company.

It should be noted that agent-of-record is only a subset of independent contractor compliance and evaluation (ICEC) and thus not all revenue for ICEC is necessarily included in a company’s agent of record spend. Some providers in the US will provide IC evaluations for clients but the client will subsequently pay the IC directly. In the UK, in addition to an umbrella service, some companies help independent workers set up as personal service companies (which we count as ICEC), but do not pay the personal service company on behalf of the client.

The graph below lists participants by global agent-of-record spend. Both GreenLight and iWorkGlobal also offer an ICEC service including agent of record but have not reported spend by region.

Providers by Global Agent-of-Record Spend (USD millions)



2018-2019 growth in global contractor payrolling spend

The graph to the right plots each participant's growth in contractor payrolling spend from 2018-2019, showing providers reporting growth of more than the aggregated spend growth of 23%.

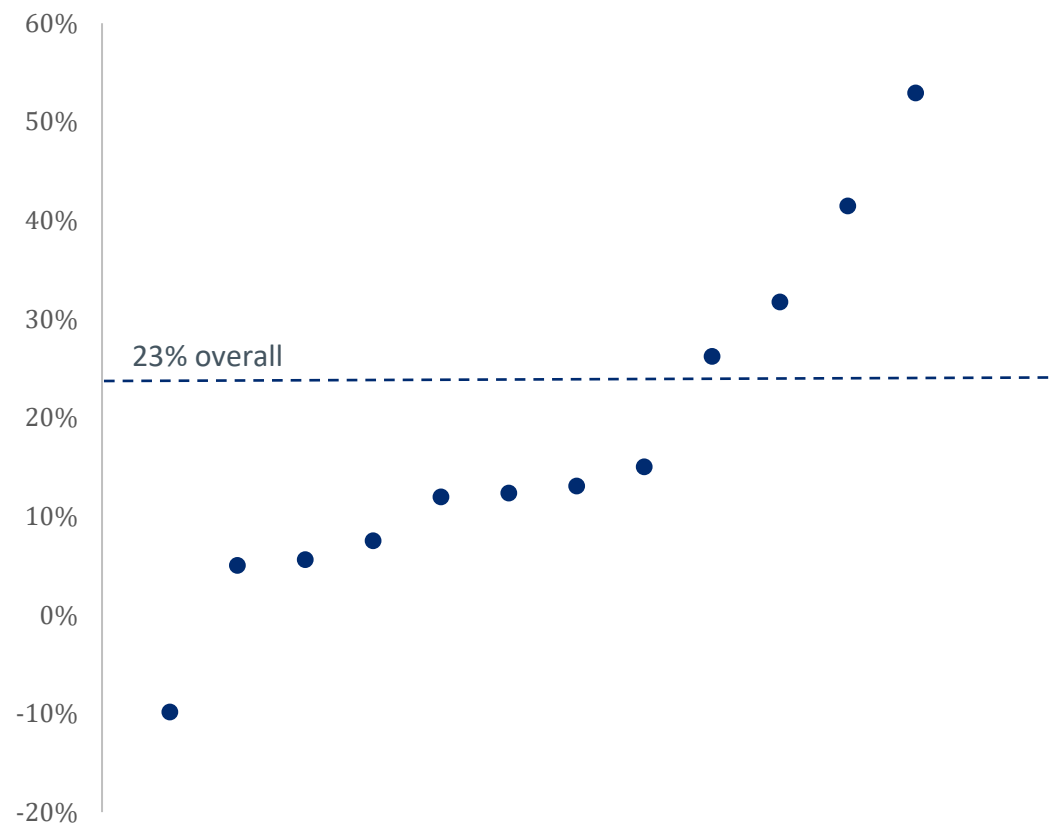
The overall growth of 23%, while attributed to a fraction of the entire global market, is driven by an increasing appetite within clients to formalize direct sourcing initiatives within their contingent workforce programs, often leveraging human cloud platforms including online staffing and freelancer management systems (FMS). Additionally, growth in the US ICEC market drives an increase in payroll spend as candidates who do not qualify as an IC following evaluation will often become a 'W-2 employee' of the payroll provider.

In the UK market, the 2017 application of off-payroll working rules in the public sector to existing IR35 legislation saw an increase in both the use of and number of umbrella companies. With the planned expansion of the rules to include medium and large private sector businesses in April 2021 we anticipate continued growth in umbrella spend in the UK, albeit now from an anticipated lower 2020 baseline as a result of the COVID-19 pandemic. Whilst the sector is not formally regulated, organizations such as the [FCSA](#) and [Professional Passport](#) accredit their members to a set of published standards.

For more information about the IR35 off-payroll working rules, EMEA members can refer to SIA's reports on the topic:

- [Supplier's Guide to IR35 Off-Payroll Working Rules](#)

Growth in global contractor payrolling spend by provider



2018/2019 growth in global agent-of record spend

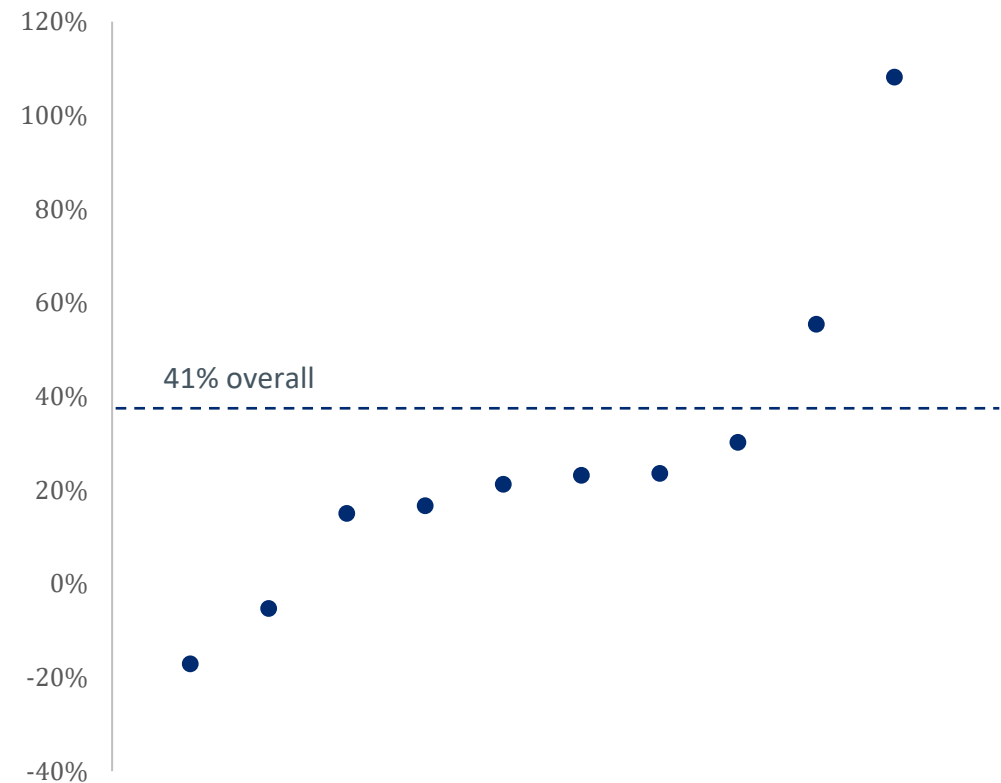
The graph to the right plots each provider's global growth in agent-of-record (AOR) spend from 2018-19, showing providers reporting growth of more than the aggregated spend growth of 41%.

The 41% growth aggregated across all participants is driven in the US by increased IC misclassification scrutiny at both a federal and state level. A recent example of legislation likely to increase interest in appointing a dedicated ICEC and AOR provider is California's Assembly Bill 5 (AB5) passed in 2019 and effective from January 1, 2020.

Further information on the country-specific legislation driving growth in agent-of record spend can be found at [Appendix B](#) of this report.

As with payrolling spend, we expect a contraction during 2020 in response to COVID-19 job losses, but anticipate a strong recovery as ongoing uncertainty drives organizations to seek more flexible ways of getting work done beyond traditional employment.

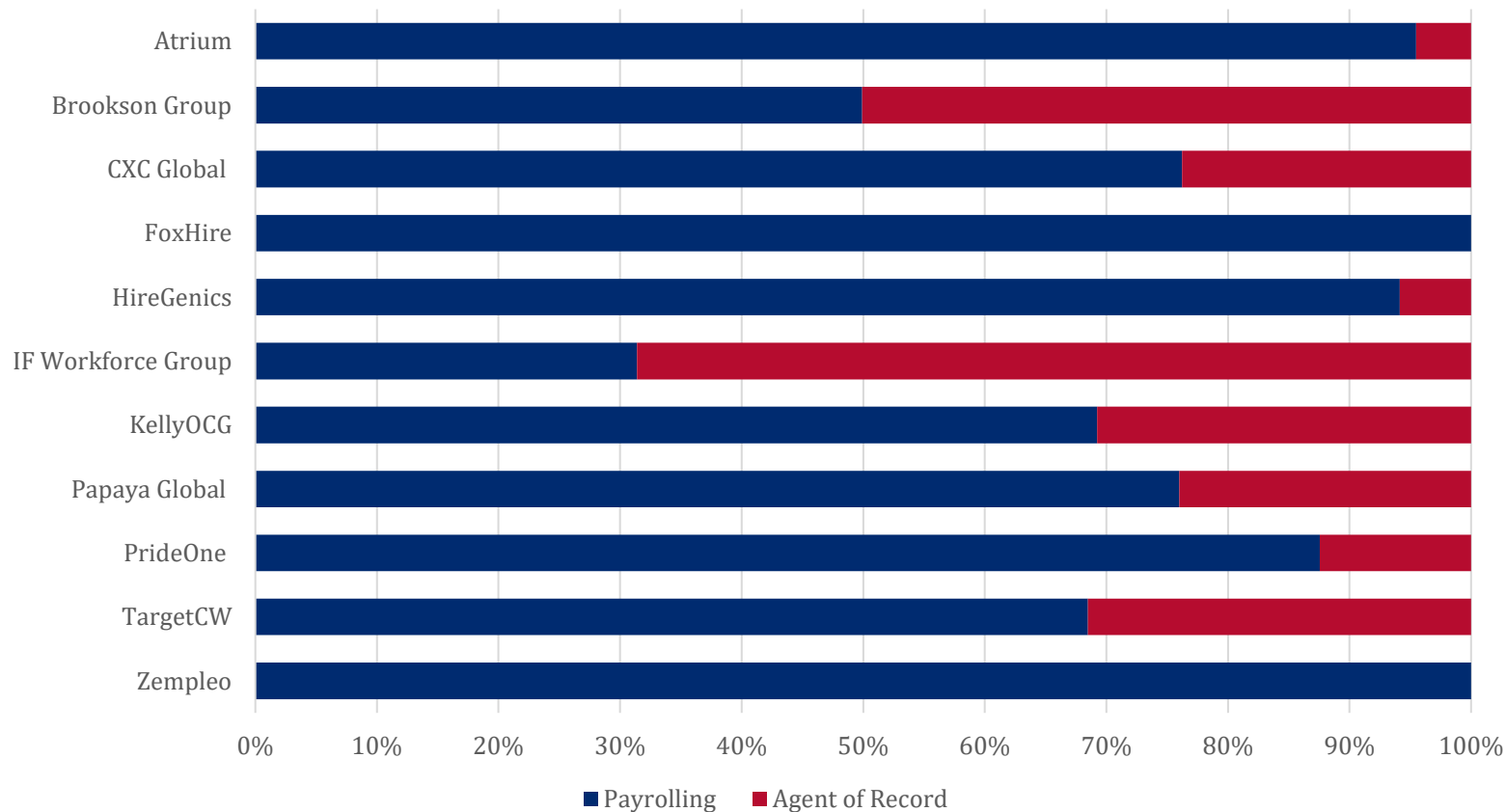
Growth in global agent-of-record spend by provider



Spend mix

In the context of this topic, participants in our study provide contractor payrolling as their primary service, both by client volume, and where reported, by overall spend under management. Eleven out of thirteen providers provide both payroll services and ICEC services including agent of record. FoxHire and Zempleo offer ICEC services, but do not act as agent of record. Most participants provide payroll and ICEC services as part of a portfolio of wider workforce solutions ranging from staffing and MSP to HR outsourcing including PEO, although the wider market includes providers such as US based TalentWave whose focus is technology enabled contractor payrolling and ICEC.

2019 Global Spend Mix by Provider

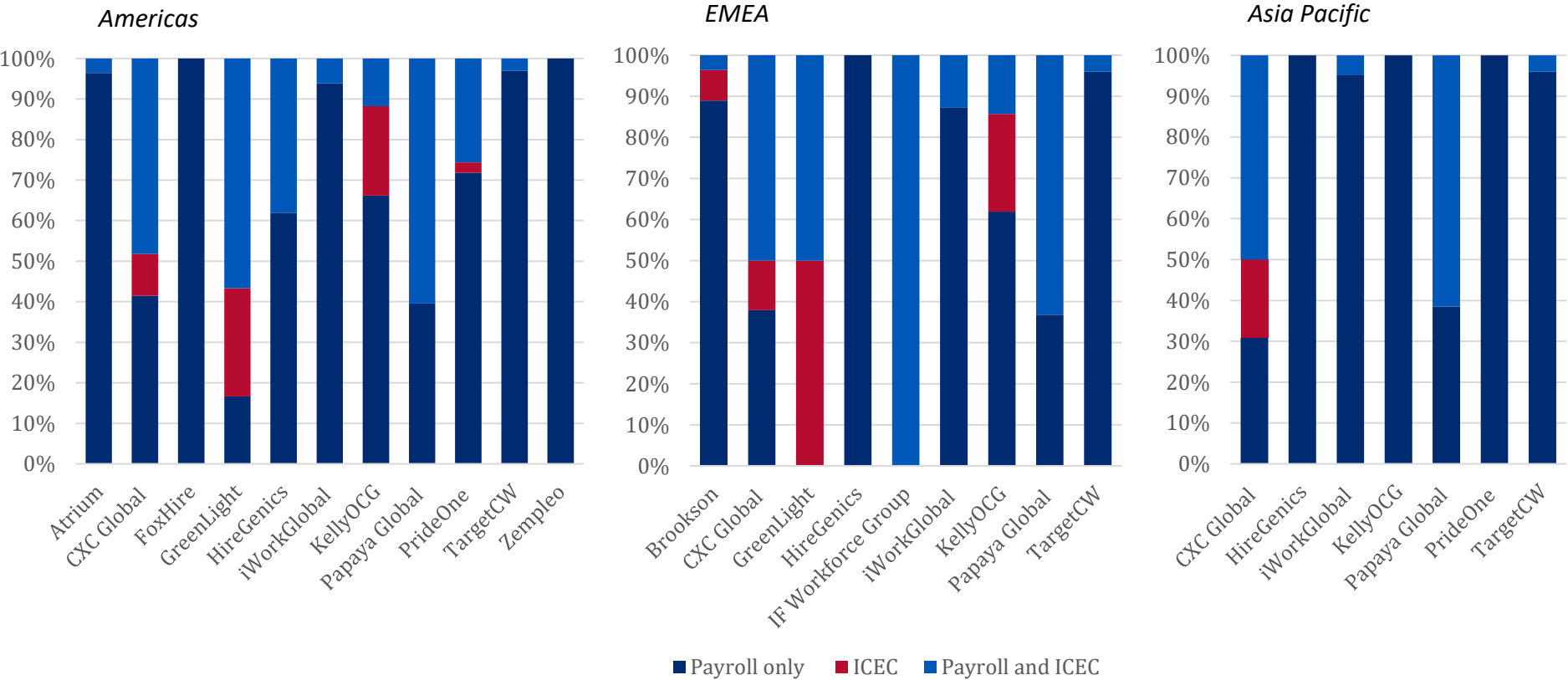


Client mix by region

The graphs below show each provider’s client mix by region, segmented into three categories: pure contractor payrolling (clients receiving contractor payrolling but not ICEC), pure ICEC (clients receiving ICEC but not contractor payrolling), and clients receiving both services.

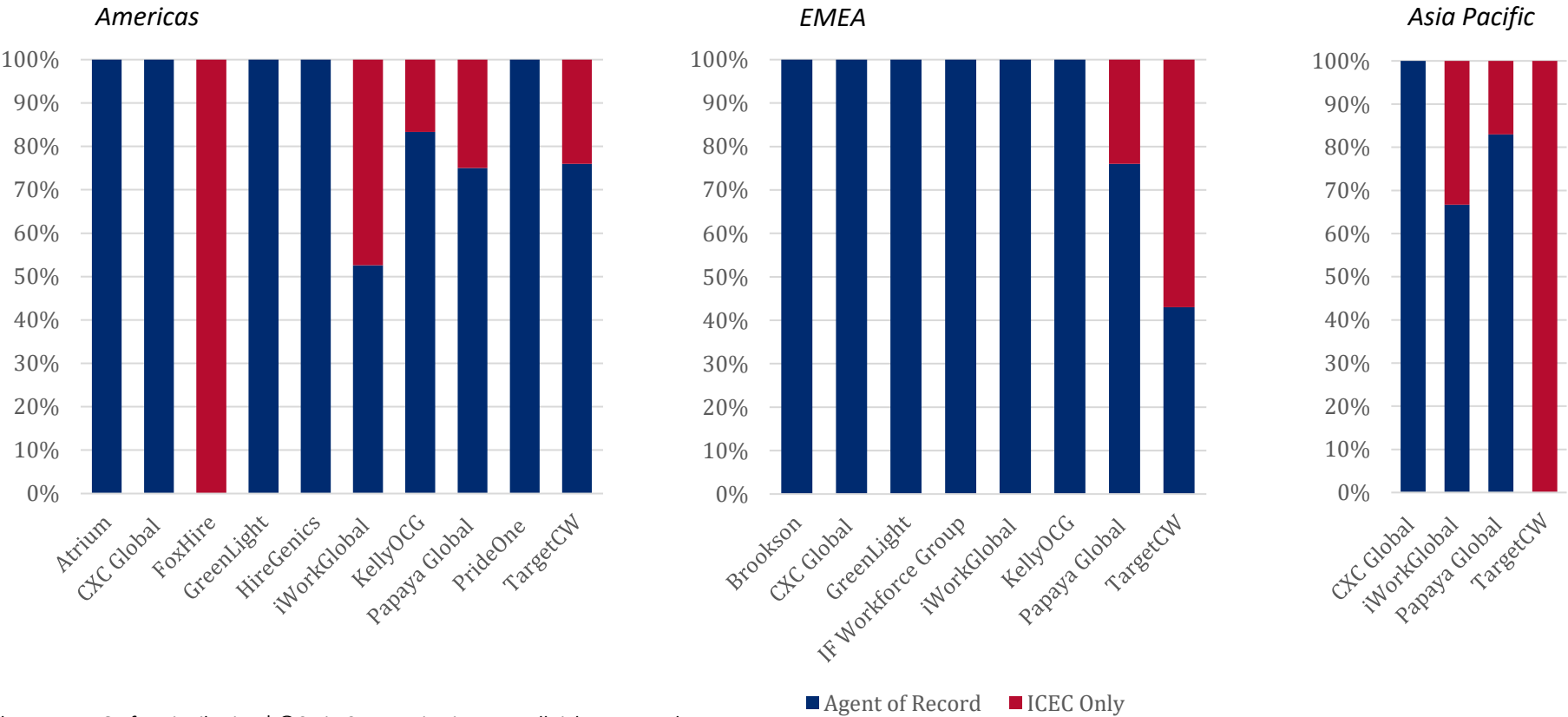
Client mix can be used as an indicator of whether the provider is primarily a contractor payrolling firm or whether it has its roots more in ICEC.

Focus for some participants varies per region. HireGenics for example, has a mix of payroll only and blended clients in the Americas, but provides only payroll services to clients in EMEA and Asia Pacific.



ICEC client mix

The graphs below illustrate the percentage of ICEC clients for which each provider is also the agent of record. Typically a provider is the agent of record for most, if not all of its clients, although some providers report a substantial percentage of cases in which they provide some IC services, such as evaluating the candidate’s IC status but do not pay the IC on behalf of the client as the agent of record. Only two participants reported an ICEC only services in a given region. In the case of FoxHire, ICEC is an occasional service offered as part of the contractor payrolling service that is FoxHire’s core business. TargetCW has a variation by region in service offering, acting as agent of record in some of its Americas and EMEA business, but providing ICEC-only services in Asia Pacific.

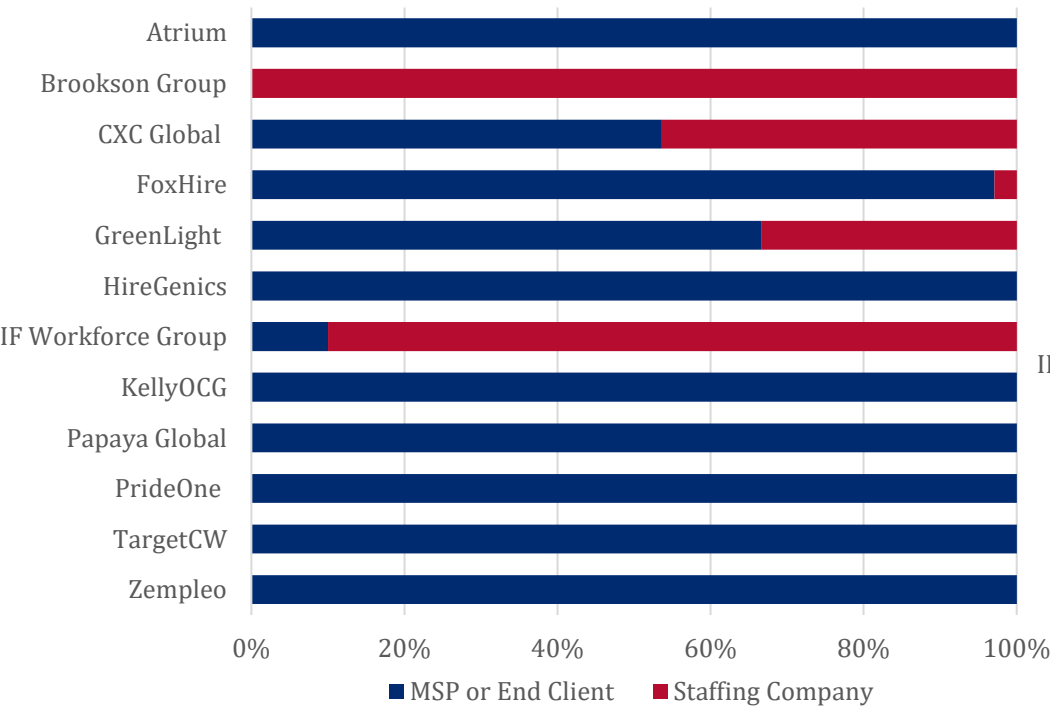


Global client mix by client type

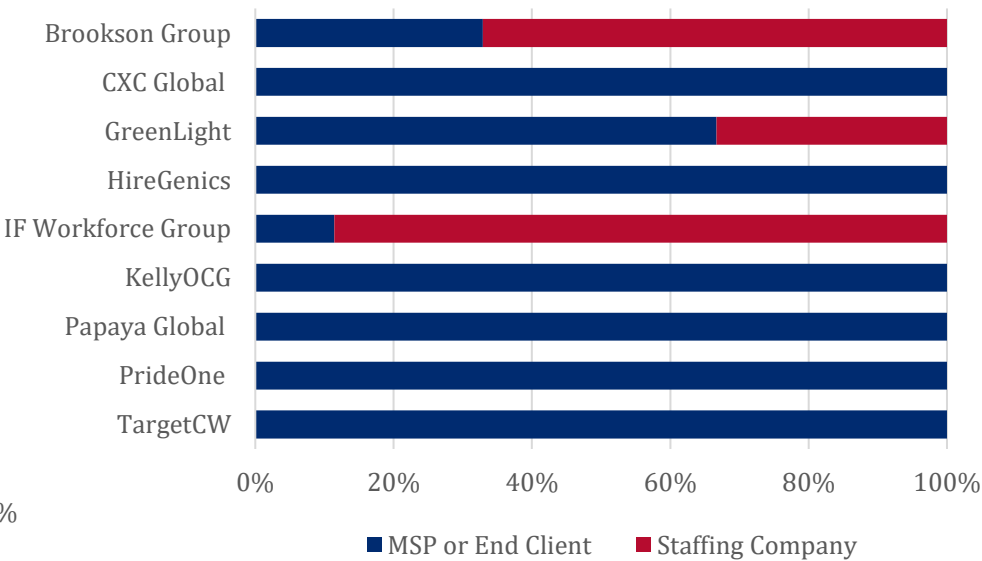
Participants were invited to note how many of their clients were staffing companies and how many were end-clients or MSPs (managed services providers managing a CW program on behalf of the end-client). The graph below left shows providers’ client mix for contractor payrolling and the graph below right shows the same for ICEC services.

The majority of providers report that most, if not all, of their clients are end-clients or MSPs. Brookson Group and IF Workforce Group, who both operate in Europe, derive most of their business from staffing companies, which is consistent with the umbrella company model prevalent in the UK market.

Payrolling client mix by type of client



ICEC client mix by type of client

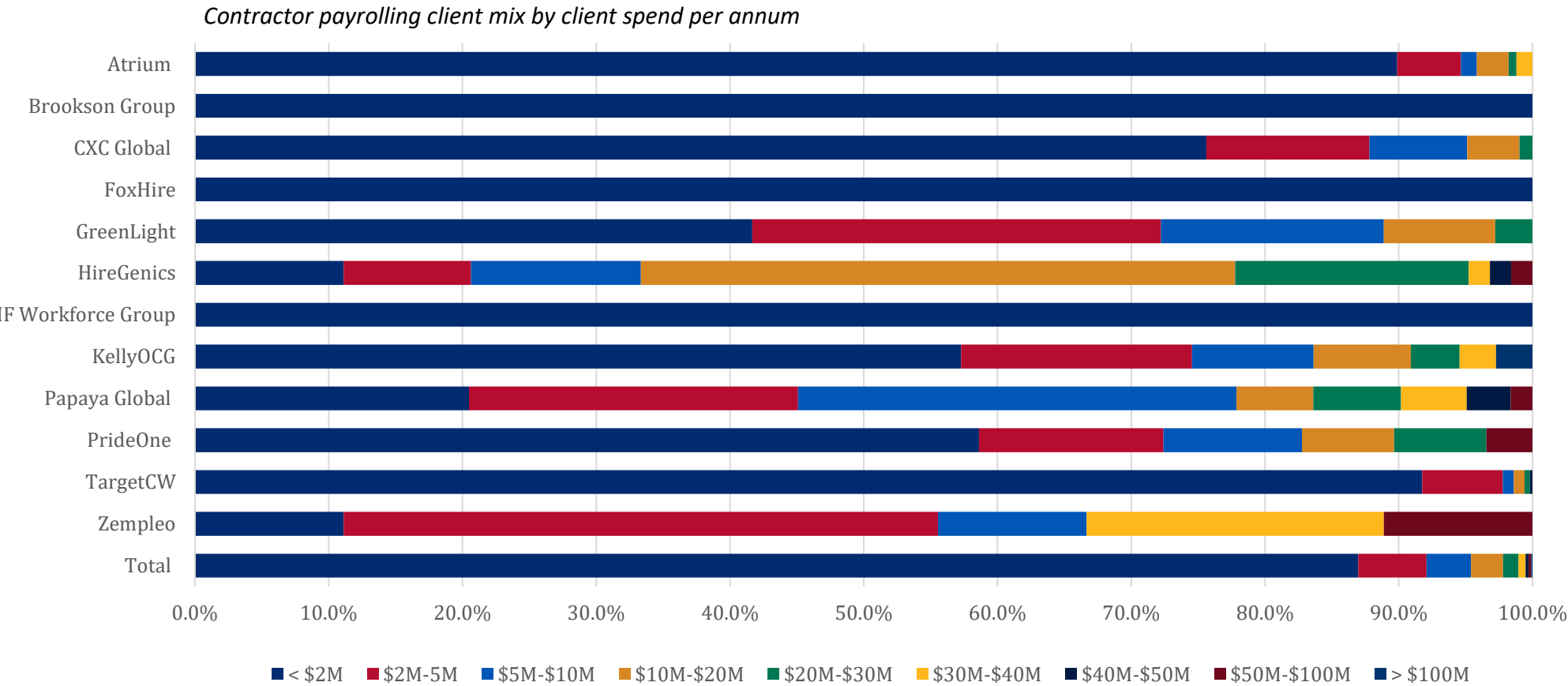




Global contractor payrolling client mix by client spend per annum

The graph below shows each provider’s contractor payroll client mix by client spend per annum. While not a perfect indicator, as some providers have many more clients than others, this is a useful indicator of the amount of payroll spend that a provider will typically manage on behalf of its clients. The bottom row of the graph shows the mix reported across all participants.

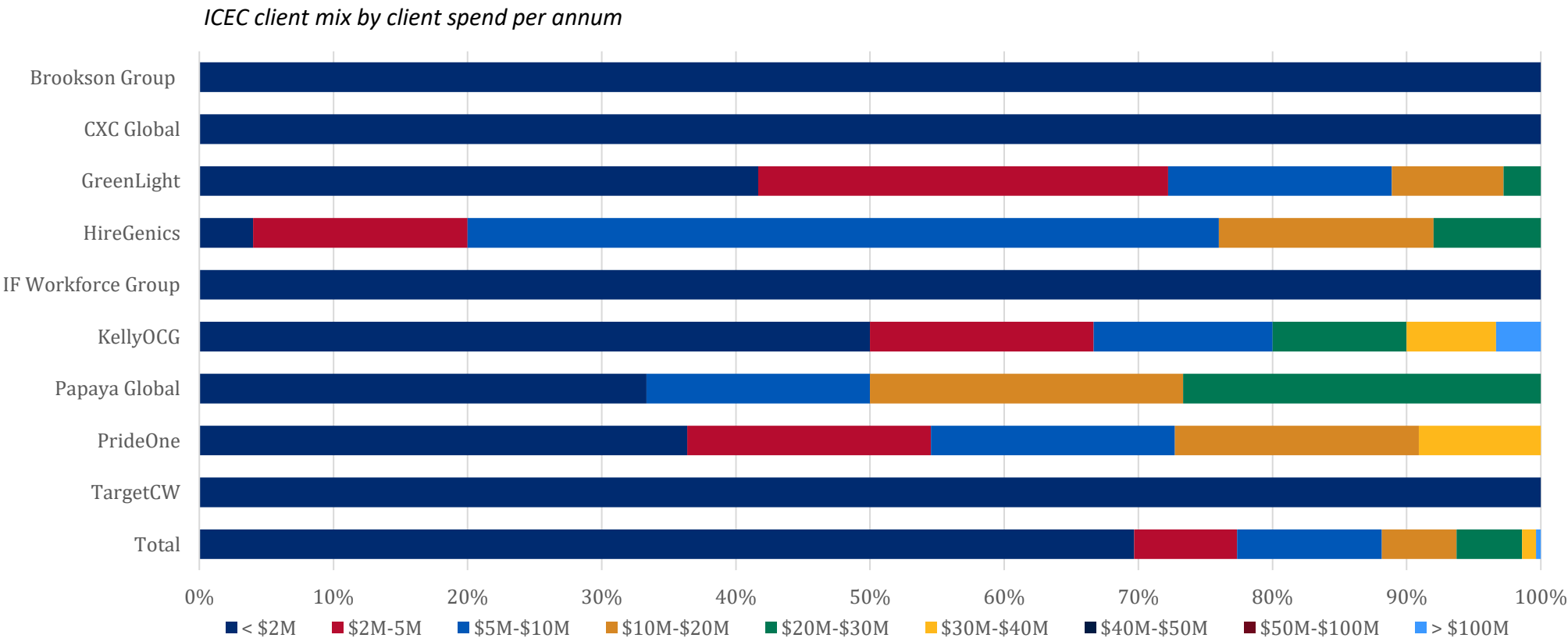
Eight participants have clients in which they are managing more than \$20 million of spend. Both Brookson and IF Workforce Group, whose clients are predominantly staffing companies have a high volume of clients managing a smaller value of spend.





Global ICEC client mix by client spend per annum

The graph below shows each provider’s ICEC client mix by client spend per annum. The bottom row of the graph shows the mix reported across all participants. Just over 30% of all reported clients are spending in excess of \$2 million per annum, but as with contractor payrolling, only KellyOCG has any clients spending in excess of \$100 million per annum.



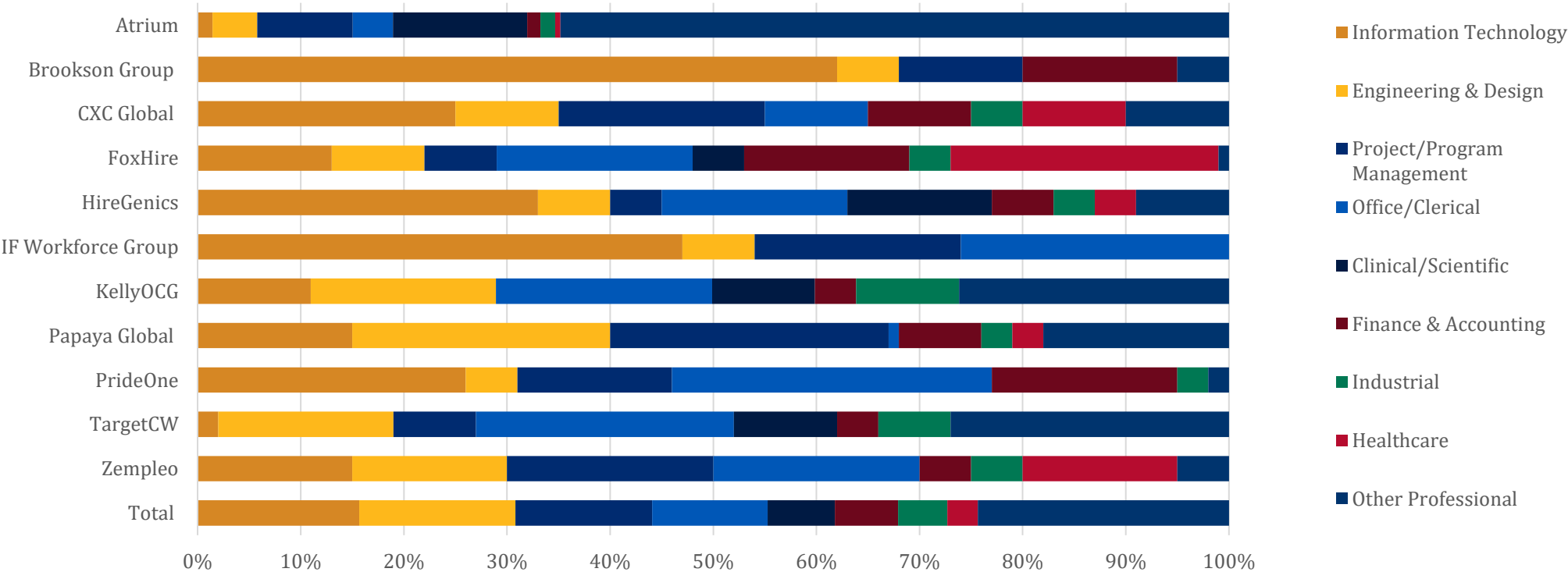


Contractor payrolling headcount by occupation

The graph below shows each provider’s contractor payrolling headcount mix by occupation, with the bottom row showing the mix of roles across all participants. There is no one occupational category that significantly dominates but all providers report IT workers within their payroll headcount and it represents the largest single occupation at 16%.

Headcount is a measure of workforce size that counts all people equally, regardless of an individual’s hours of work or assignment length. Participants were asked for average headcount for 2013, not total throughput for the year. The Definitions section of this report provides further explanation of the occupational categories.

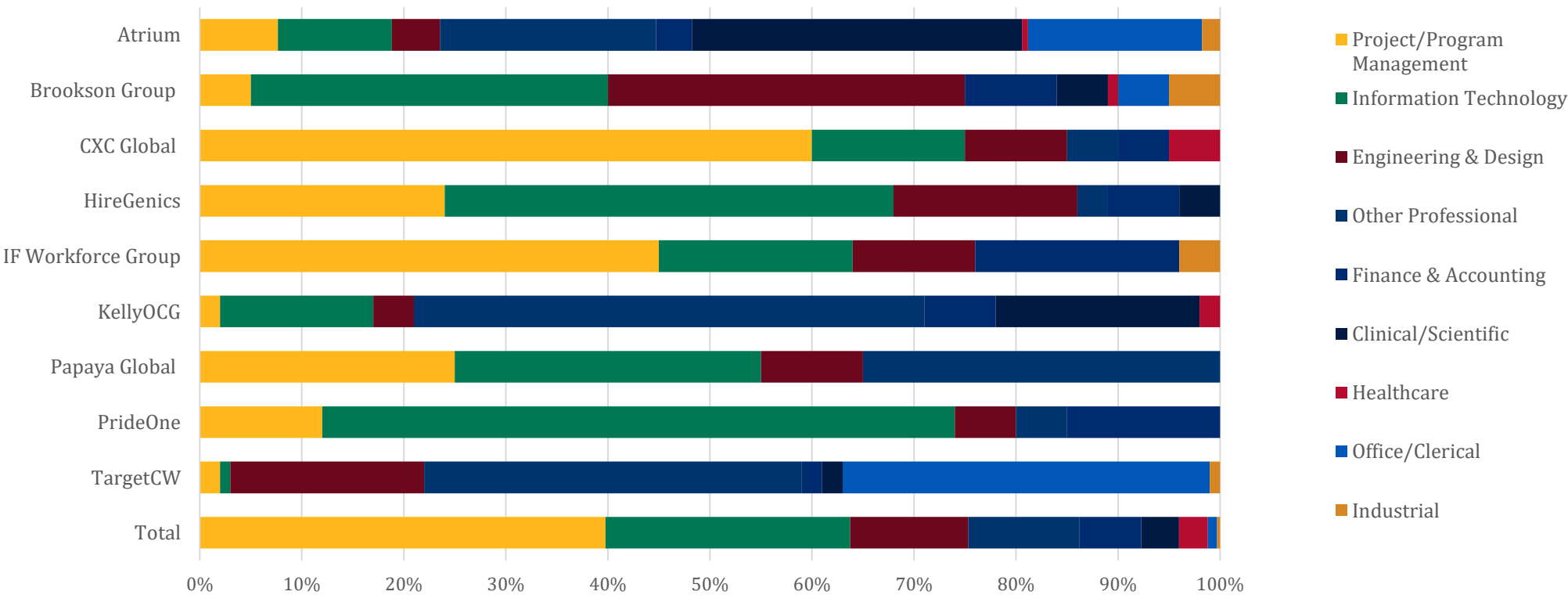
Contractor payrolling headcount by occupational category



Qualified IC headcount by occupation

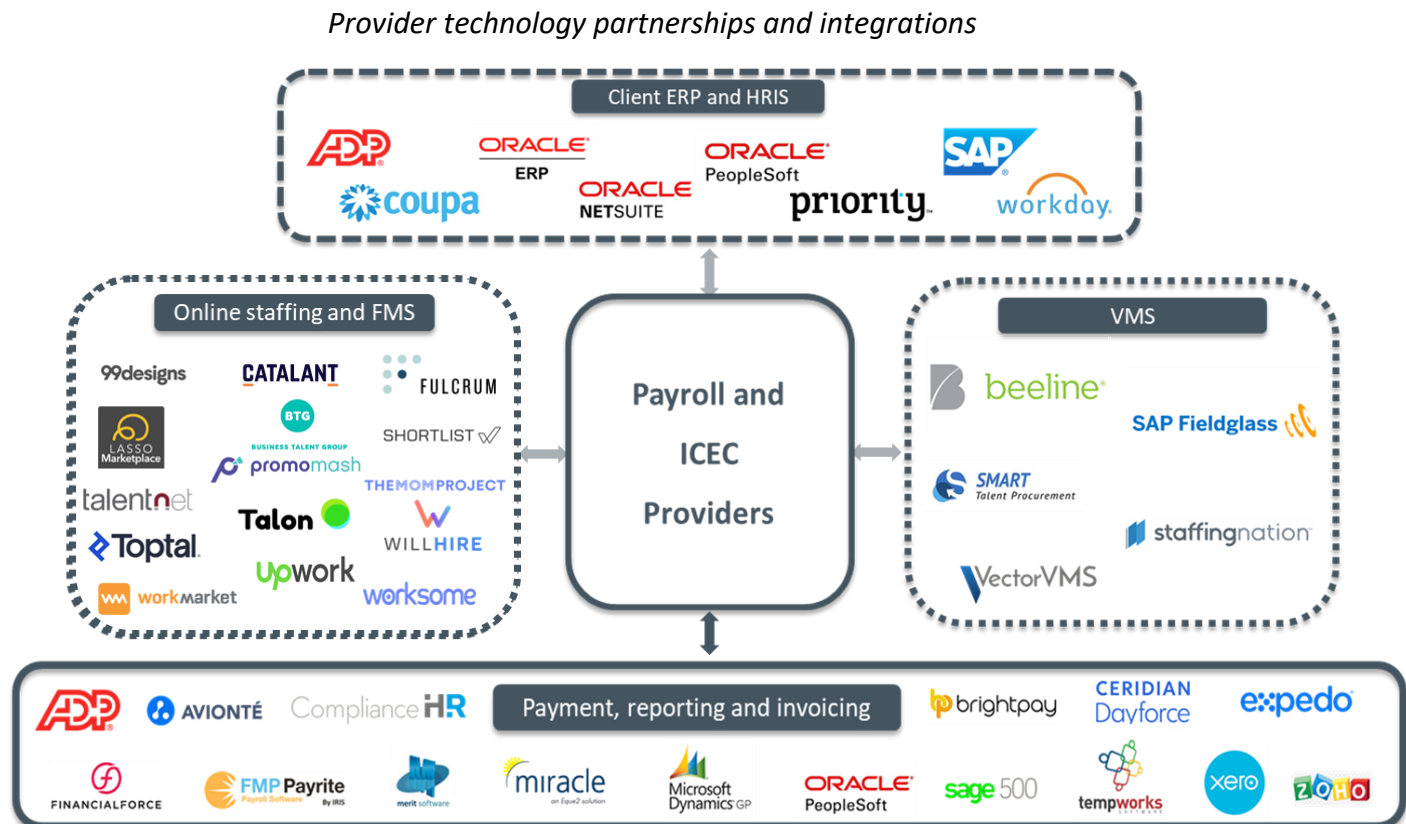
The graph below shows each provider’s contractor qualified IC headcount mix by occupation, with the bottom row showing the mix of roles across all participants. Unsurprisingly, professional categories make up more than 80% of occupations, with project/program management and IT accounting representing 64% of the total.

Qualified IC headcount by occupational category



Technology partnerships and integrations

- As the market for contractor payrolling and ICEC services has matured, solutions have evolved from service provision with access to payrolling and/or compliance software, to managing fairly complex technology stacks which typically include provision of proprietary or third party technology for payment, evaluation and reporting, and the integration of this technology with client ERP and HRIS systems as well as third party workforce management systems such as VMS platforms.
- Additionally, buyer appetite to implement direct sourcing has grown in recent years. 67% of respondents to SIA's most recent Workforce Solutions Buyer Survey have implemented direct sourcing or are planning to do so within the next two years.
- In response, contractor payrolling and ICEC providers have invested in partnerships and integrations with a range of human cloud providers including online staffing, freelancer management systems and private talent pool technology.
- Some contractor payrolling and ICEC providers, such as US based company MBO Partners go a stage further. They have developed proprietary independent talent marketplaces, and market to both enterprise and talent.
- The diagram to the right illustrates examples of the technologies utilized by participants and the existing integrations with third party systems and platforms.





Contractor payrolling service features

The tables on the following pages provide information on each participant by various payrolling service features. The features are self-reported and have not been validated by SIA.

We asked providers to choose one of the following responses for each feature in order to assess its relevant level of maturity:

- EXP

 (Experienced): Participant has provided this service to a client
- CAP

 (Capable): Participant is capable of providing this service to a client but has not yet been asked to do so
- DEV

 (Under development): Participant is actively designing a service feature that will be available to clients within six months
- NO

 (Don't offer/not under development): Participant does not offer the feature and is not developing the feature

Contractor payrolling service features

		Atrium	Brookson Group	CXC Global	FoxHire	GreenLight	HireGenics	IF Workforce Group	iWorkGlobal	KellyOCG	Papaya Global	PrideOne	TargetCW	Zempleo
General	Number of years providing payrolling services	10+	10+	10+	10+	< 3	10+	5-10	5-10	10+	3-5	10+	10+	10+
	Provide umbrella services	NO	EXP	CAP	NO	EXP	NO	EXP	NO	NO	EXP	NO	EXP	CAP ¹
	Provide portable employer of record services	NO	EXP	EXP	CAP	NO	EXP	EXP	EXP	NO	EXP	EXP	EXP	CAP
	Offer financial concessions related to performance against service level agreements	YES	YES	YES	NO	NO	YES	YES	YES	n/r	YES	YES	NO	YES
	Ability to provide background checks and drug /alcohol screening for payrolled workers	EXP	EXP	EXP	EXP	EXP	EXP	CAP	EXP	EXP	EXP	EXP	EXP	EXP
Rate Management	Provide services to benchmark pay rates for client-identified workers	EXP	CAP	EXP	CAP	DEV	EXP	NO	NO	CAP	EXP	EXP	EXP	EXP
	Negotiate pay rates of client-identified workers on behalf of client	EXP	EXP	CAP	NO	NO	EXP	NO	NO	CAP	EXP	EXP	EXP	EXP
	Rebate statutory costs to clients when tax wage bases are met ²	YES	NO	NO	NO	NO	YES	NO	YES	NO	YES	SOME	NO	YES

¹ through third party

² some providers offer a blended rate to account for statutory costs or calculate actual costs at the transaction level

Contractor payrolling service features (continued)

		Atrium	Brookson Group	CXC Global	FoxHire	GreenLight	HireGenics	IF Workforce Group	iWorkGlobal	KellyOCG	Papaya Global	PrideOne	TargetCW	Zempleo
Worker Management	Percentage of workers receiving electronic direct deposit	99%	100%	100% ³	98%	98%	93%	100%	95%	98%	100%	97%	98%	98%
	Offer health and welfare benefits to client-identified/payrolled worker	EXP	NO	EXP	EXP	EXP	EXP	CAP	EXP	EXP	EXP	EXP	EXP	EXP
	Offer retirement benefits/pension to client-identified/payrolled worker	EXP	CAP	EXP	EXP	EXP	EXP	EXP	EXP	EXP	EXP	EXP	EXP	EXP
	Offer payment advances to payrolled worker for a fee	NO	NO	YES	NO	YES	NO	NO	NO	NO	YES	NO	NO	NO
	Percentage of clients that elect to contribute to cost of benefits to client-identified/payrolled worker	<5%	100%	100%	0%	100%	10%	0%	0%	<5%	60%	50%	94%	90%
	Create specialized retiree programs on behalf of clients	EXP	NO	EXP	NO	CAP	EXP	NO	NO	CAP	NO	EXP	DEV	CAP
	- If experienced, please indicate the number of clients for which your company has created retiree programs	30		8			11			2		2		
Payroll Software	Payroll software provision: proprietary (PROP), third party (TP) or hybrid of the two (HYB)	TP	TP	HYB	TP	HYB	HYB	TP	TP	PROP	HYB	HYB	TP	TP
	Workers can submit timesheets online/via mobile	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES
	Workers can view and download payslips online/via mobile	YES	YES	NO	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES

³ USA and Canada



ICEC service features

The tables on the following pages provide information on each participant by various ICEC service features. The features are self-reported and have not been validated by SIA.

As with payrolling, we asked providers to choose one of the following responses for each feature in order to assess its relevant level of maturity :

- EXP

 (Experienced): Participant has provided this service to a client
- CAP

 (Capable): Participant is capable of providing this service to a client but has not yet been asked to do so
- DEV

 (Under development): Participant is actively designing a service feature that will be available to clients within six months
- NO

 (Don't offer/not under development): Participant does not offer the feature and is not developing the feature

ICEC service features

		Atrium	Brookson Group	CXC Global	FoxHire	GreenLight	HireGenics	IF Workforce Group	iWorkGlobal	KellyOCG	Papaya Global	PrideOne	TargetCW	Zempleo
General	Number of years providing ICEC services	3-5	10+	10+	10+	< 3	5-10	5-10	5-10	10+	3-5	10+	10+	10+
	Provide corp-to-corp services	EXP	EXP	EXP	EXP	EXP	EXP	EXP	EXP	EXP	EXP	EXP	EXP	EXP
	Offer financial concessions related to your company's performance against service level agreements	EXP	EXP	EXP	NO	NO	CAP	CAP	DEV	EXP	EXP	EXP	DEV	EXP
	Hours of customer service and technical support are standard (ST) or customizable (CUS)	CUS	ST	CUS	ST	CUS	CUS	CUS	ST	CUS	ST	CUS	ST	CUS
	Support client alumni/retiree program	EXP	NO	EXP	EXP	CAP	EXP	NO	CAP	EXP	NO	DEV	EXP	CAP
	Support client audits by regulatory agencies	CAP	EXP	EXP	EXP	EXP	EXP	CAP	EXP	CAP	EXP	EXP	CAP	CAP
	If experienced, number of audits supported in 2019	N/A	3	1	1	0	1500	N/A	0	N/A	30	2	N/A	N/A
Implementation & training	Number of ICEC program implementations completed in 2019	1	102	27	0	32	3	1	2	4	56	2	0	0
	Number of dedicated ICEC implementation personnel	12	18	35	0	N/A ¹	12	10	3	5	7	11	2	0
	Types of end-user training for ICEC services: instructor-led online (ILOL), instructor-led in-person (ILIP), self training online (STOL), all types (ALL)	ALL	ALL	ALL	N/A	ALL	ALL	ILIP	STOL	ALL	STOL	ALL	STOL	ALL
	Training flexibility: standard (ST) or custom by client (CUS)	CUS	CUS	CUS	N/A	CUS	CUS	CUS	CUS	CUS	ST	CUS	ST	CUS

¹ ICEC is automated through the platform

ICEC service features (continued)

		Atrium	Brookson Group	CXC Global	FoxHire	GreenLight	HireGenics	IF Workforce Group	iWorkGlobal	KellyOCG	Papaya Global	PrideOne	TargetCW	Zempleo
IC Evaluations	Number of employees (FTE) that conduct IC evaluations	4	4	35	1	N/A	12	4	5	5	8	4	2	10
	Average years of experience of evaluators	EXP	NO	EXP	EXP	EXP	EXP	CAP	EXP	EXP	EXP	EXP	EXP	EXP
	Indemnify the client against liabilities resulting from misclassification of an IC	YES	NO	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES
	Percentage of locations in which the indemnification is offered	100%	N/A	100%	100%	100%	100%	100%	100%	15%	70%	100%	100%	100%
	Restructure the work and/or working relationship between the client and the IC so that the worker qualifies as an IC	EXP	EXP	EXP	NO	NO	EXP	EXP	EXP	EXP	EXP	EXP	NO	EXP
	Percentage of IC evaluations that "fail" (assignment doesn't qualify for IC status)	25%	55%	5%	nr	80%	10%	50%	10%	17%	68%	18%	80%	nr
	Percentage of the above that subsequently pass an IC evaluation following a restructure of the assignment and/or working relationship	25%	20%	0%	nr	N/A	40%	25%	20% ²	0% ²	12%	75%	0%	nr
	Evaluation procedures have been validated by third parties	YES	YES	NO	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES
	Provide guidance and tools to IC to set up in business as a corp to corp	EXP	EXP	EXP	NO	CAP	EXP	EXP	CAP	CAP	EXP	EXP	EXP	EXP

² recommendations and adjustments are made throughout the evaluation process

ICEC service features (continued)

		Atrium	Brookson Group	CXC Global	FoxHire	GreenLight	HireGenics	IF Workforce Group	iWorkGlobal	KellyOCG	Papaya Global	PrideOne	TargetCW	Zempleo
IC on-boarding and management	Facilitate background checks and drug screens for ICs	EXP	EXP	EXP	EXP	EXP ³	EXP	CAP	EXP	CAP	EXP	EXP	EXP	EXP
	Negotiate IC rates on behalf of clients	EXP	EXP	CAP	NO	NO	EXP	NO	NO	NO	EXP	EXP	NO	EXP
	Workers can view and download payslips online/via mobile	YES	YES	NO	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES
	Formal relationship with external law or accounting firm utilised when providing ICEC service or audit support	YES	YES	YES	YES	YES	NO ⁴	NO	YES	YES	YES	YES	YES	YES
	Track & report on progress of milestones and deliverables of IC as part of standard agent of record service	EXP	EXP	EXP	NO	EXP	EXP	EXP	EXP	EXP	EXP	CAP	EXP	CAP

³ through an integration with Checkr

⁴ HireGenics has a team of in-house attorneys

ICEC service features (continued)

		Atrium	Brookson Group	CXC Global	FoxHire	GreenLight	HireGenics	IF Workforce Group	iWorkGlobal	KellyOCG	Papaya Global	PrideOne	TargetCW	Zempleo
ICEC technology	Provision of IC compliance technology which creates a system-generated recommendation as to whether an IC qualifies	EXP	EXP	EXP	NO	EXP	EXP	EXP	EXP	NO	EXP	NO	EXP	CAP
	Technology tracks and notifies users of time-sensitive events (e.g. insurance expirations)	EXP	EXP	EXP	NO	EXP	EXP	EXP	CAP	EXP	EXP	EXP	EXP	CAP
	Reporting system is proprietary (PROP), third party (TP) or a hybrid of the two (HYB)	PROP	TP	PROP	PROP	PROP	PROP	HYB	TP	HYB	PROP	HYB	PROP	TP
	Client end-user is able to run reports on a self-service basis	YES	NO	NO	YES	YES	YES	NO	NO	YES	YES	YES	YES	YES
	Technology tracks milestones and deliverables of IC engagements	EXP	EXP	EXP	NO	EXP	EXP	EXP	CAP	EXP	NO	DEV	EXP	EXP
	Technology creates statements of work (SOWs)	CAP	EXP	EXP	EXP	DEV	EXP	NO	DEV	EXP	EXP	NO	EXP	EXP
	Integrations with third party vendor management systems (VMS)	DEV	EXP	CAP	CAP	CAP	EXP	DEV	EXP	EXP	EXP	DEV	EXP	CAP
	Integrations with client systems (ERP, HRIS etc.)	NO	EXP	DEV	DEV	EXP	NO	DEV	CAP	CAP	EXP	EXP	EXP	CAP
	Integrations with third party online staffing platform and/or freelancer management system	EXP	EXP	DEV	DEV	EXP	EXP	EXP	DEV	CAP	NO	NO	DEV	CAP
Invoicing & Payment	Provide complete, end-to-end invoicing automation (no manual segments)	EXP	EXP	EXP	EXP	EXP	EXP	EXP	NO	EXP	EXP	DEV	EXP	EXP
	Technology used to facilitate invoicing: proprietary (PROP), third party (TP) or hybrid of the two (HYB)	TP	HYB	HYB	HYB	HYB	PROP	HYB	PROP	HYB	PROP	HYB	TP	TP
	Average number of days to pay IC from receipt of client payment	5-7	1	3-5	N/A ⁵	2	2-5	1	5	5	5	<10	N/A ⁵	1

⁵ payment is funded upfront

ICEC service features (continued)

		Atrium	Brookson Group	CXC Global	FoxHire	GreenLight	HireGenics	IF Workforce Group	iWorkGlobal	KellyOCG	Papaya Global	PrideOne	TargetCW
Percent of ICEC Programs	Funded entirely by client	75%		100%	100%	100%	55%	5%	100%	5%	100%	100%	100%
	Funded entirely by the ICs	25%					35%	95%		50%			
	Funded by both clients and ICs						10%			45%			
	Charge evaluation fees only		80%	4%				5%	1%	5%		10%	
	Charge ongoing compliance fees only		10%	4%		100%	100%	95%		50%			
	Charge both evaluation and ongoing fees	100%	10%	92%					6%	45%	100%		
	Other (including charging mark up fees on the IC)								93%			90%	100%
	Establish IC evaluation process for new ICs and new assignments only		5%				70%			90%		90%	
	Evaluate IC status of existing or embedded based of ICs only		40%										
	Evaluate IC status of both existing and new ICs	100%	55%	100%			30%	100%		10%	100%	10%	100%



Contractor payrolling regional coverage

The tables on the following pages show each participant’s payrolling coverage by country in each region, including whether the service is provided directly by the provider, or via third party partnership. The final column shows how many participants have reported direct (i.e. not via third party) coverage in each location.

Contractor payrolling coverage - Americas

Country	Atrium		CXC Global		FoxHire		GreenLight		HireGenics		iWork Global		KellyOCG		Papaya Global		PrideOne		TargetCW		Zempleo		# of providers operating directly in this location
	Direct	Third party	Direct	Third party	Direct	Third party	Direct	Third party	Direct	Third party	Direct	Third party	Direct	Third party	Direct	Third party	Direct	Third party	Direct	Third party	Direct	Third party	
U.S.	168		78		172		32		63		224		77	44	45		28	22	498		5	4	11
Canada			20				4		12		50		18	10	78		8		51				8
Argentina			2	2								9			5				5				2
Bolivia															1				1				1
Brazil			8				2				2	19			9				13				3
Chile			1	1								7			2				5				2
Colombia			3	3								5			2				9				2
Ecuador			2	2											1				1				2
Paraguay												1			1								1
Peru			2	2							2				2				1				2
Uruguay																			1				0
Costa Rica			3	3					1		3			1	3				1				3
El Salvador			2	2															3				1
Guatemala			1	1					1						1				2				3
Honduras											1								1				0
Mexico			5						1		9			1	32				18				3
Nicaragua																			2				0
Panama			3								1								1				1
Dominican			1	1					1		3												2
Jamaica			2	2							2												1
Puerto Rico			4						6		1		1	2					6				3

Contractor payrolling coverage – Europe

Country	Brookson Group		CXC Global		GreenLight		HireGenics		IF Workforce Group		iWork Global		KellyOCG		Papaya Global		TargetCW		# of providers operating directly in this location
	Direct	Third party	Direct	Third party	Direct	Third party	Direct	Third party	Direct	Third party	Direct	Third party	Direct	Third party	Direct	Third party	Direct	Third party	
Austria											7		2		12				1
Belarus											4				3				1
Belgium				1							5		2		13		2		1
Bosnia-											1								0
Bulgaria											4				8		2		1
Croatia											1				2		2		1
Cyprus											3				6				1
Czech Rep.				1							6		1		5		3		1
Denmark				2							4		1		7		3		1
Estonia											1				1		2		1
Finland				1					4		1				5		3		2
France				4							13		2		28		16		1
Georgia											1		1		1				1
Germany			6								16		2	6	35		23		3
Greece				2							4				17		4		2
Hungary											7				4		3		1
Iceland															1		1		1
Ireland		1	16				1		3		2		2	2	6		5		5
Italy				2							12				22		3		2
Latvia											1						1		0
Lithuania																	1		0
Luxembourg											5				2		1		1

Contractor payrolling coverage - Europe (continued)

Country	Brookson Group		CXC Global		GreenLight		HireGenics		IF Workforce Group		iWork Global		KellyOCG		Papaya Global		TargetCW		# of providers operating directly in this location
	Direct	Third party	Direct	Third party	Direct	Third party	Direct	Third party	Direct	Third party	Direct	Third party	Direct	Third party	Direct	Third party	Direct	Third party	
Macedonia				1															0
Malta												2							0
Montenegro												1							0
Netherlands			9				1					11	2	2	43		16		4
Norway			2						5			2	2	3	20		3		4
Poland			5									8		1	11		9		2
Portugal				3								7			38		5		1
Romania												5			7		1		1
Russia			7									7			25		6		2
Serbia												2			2		1		1
Slovakia												2			1				1
Slovenia												1			1				1
Spain				6								18		1	42		18		1
Sweden			4						3			6		3	8		8		3
Switzerland				2								6	1	5	19		3		2
Turkey				2								7			14		5		1
Ukraine			3									6			2		3		2
U.K.	1126		17		6		1		25		6	27	8	9	65		48		9

Contractor payrolling coverage - Middle East and Africa

Country	CXC Global		iWork Global		KellyOCG		Papaya Global		TargetCW		# of providers operating directly in this location
	Direct	Third party	Direct	Third party	Direct	Third party	Direct	Third party	Direct	Third party	
Iraq						2					0
Israel		4				1	87			6	1
Jordan							2				1
Kuwait		2		2							0
Lebanon				3			1				1
Oman						1					0
Palestine							3				1
Qatar		2					5				1
Saudi Arabia		1		4			4			1	1
U.A.E		3		4	1	2	10			1	2
Algeria										1	0
Angola						1					0
Botswana										1	0
Cameroon				1							0
Congo				2							0
Egypt				6						3	0
Ghana				1							0
Kenya				3							0
Libya						1					0
Morocco				3						2	0
Nigeria				2							0

Contractor payrolling coverage – Asia Pacific

Country	CXC Global		iWork Global		KellyOCG		Papaya Global		PrideOne		TargetCW		# of providers operating directly in this location
	Direct	Third party	Direct	Third party	Direct	Third party	Direct	Third party	Direct	Third party	Direct	Third party	
Armenia				1			2						1
Australia	127			16	2	5	46					20	3
Brunei				1									0
Cambodia				1									0
China (incl HK)		3		13		1	53						1
India	9			15		2	68		4			21	3
Indonesia		2		10			3					7	1
Japan	5			10			12					7	2
Malaysia	9			6		2	2					5	2
Mongolia				1									0
New Zealand	14			6	1		5					7	3
Pakistan				3								1	0
Philippines	6			8			2					6	2
Singapore	14			11		3	76					12	2
South Korea	5					2	2					5	2
Sri Lanka		1										1	0
Taiwan		1		6			1					3	1
Thailand	6			11			2					5	2
Vietnam	5			3								3	1



ICEC regional coverage

The tables on the following pages show each participant’s ICEC coverage by country in each region, including whether the service is provided directly by the provider, or via third party partnership. The final column shows how many participants have reported direct (i.e. not via third party) coverage in each location.

ICEC coverage - Americas

Country	Atrium		CXC Global		GreenLight		HireGenics		iWorkGlobal		KellyOCG		Papaya Global		PrideOne		TargetCW		# of providers operating directly in this location
	Direct	Third Party	Direct	Third Party	Direct	Third Party	Direct	Third Party	Direct	Third Party	Direct	Third Party	Direct	Third Party	Direct	Third Party	Direct	Third Party	
U.S.	6	0	18		32		25		5		30		15	32	11		10		9
Canada			2		4		7			4	1		26	43	3		3		7
Argentina													2	17				1	1
Bolivia													1	2					1
Brazil			2		2					3			3	25			2		3
Chile													1	3					1
Colombia													1	4					1
Ecuador													1						1
Paraguay													1						1
Peru													2	2					1
Uruguay														1					0
Venezuela														1					0
Costa Rica							1						2	7					2
El Salvador			1																1
Guatemala							1						1	1					2
Honduras														1					0
Mexico			2										12	66			1		2
Nicaragua														1					0
Panama			1											1					1
Cuba													1	1					1
Dominican							1												1
Puerto Rico														1					0

ICEC coverage - Europe

Country	Brookson Group		CXC Global		GreenLight		HireGenics		iWorkGlobal		Kelly OCG		Papaya Global		TargetCW		# of providers operating directly in this location
	Direct	Third Party	Direct	Third Party	Direct	Third Party	Direct	Third Party	Direct	Third Party	Direct	Third Party	Direct	Third Party	Direct	Third Party	
Albania														1			0
Austria													1	5			1
Belarus													3	9			1
Belgium			1						1		2	1	11	23	1		3
Bulgaria													1	9			1
Croatia													2	7			1
Cyprus													1	11			1
Czech Rep.													5	13			1
Denmark									1				11	20	1		1
Estonia														2			0
Finland													5	7			1
France			2						1		2		12	34	1		3
Georgia													1	1			1
Germany			2						2		1	1	25	43	1		3
Greece			1						1				5	19			2
Hungary													3	10			1
Iceland														2			0
Ireland	0	0	12								2		4	12	1		4
Italy			1						2				5	34	1		2
Lithuania														2			0
Luxembourg									1					3			0

ICEC coverage – Europe (continued)

Country	Brookson Group		CXC Global		GreenLight		HireGenics		iWorkGlobal		KellyOCG		Papaya Global		TargetCW		# of providers operating directly in this location
	Direct	Third Party	Direct	Third Party	Direct	Third Party	Direct	Third Party	Direct	Third Party	Direct	Third Party	Direct	Third Party	Direct	Third Party	
Macedonia													1	1			1
Malta										1				1			0
Netherlands			5								2		38	67		1	3
Norway			1										11	16			2
Poland			3							2			3	14		1	2
Portugal			1							1			1	11		1	2
Romania										1				9			0
Russia			2											10		1	1
Serbia													1	2			1
Slovakia													1	1			1
Slovenia														1			0
Spain			2							2			16	34		1	2
Sweden			2							1	2		11	19			3
Switzerland			1								2		12	17			3
Turkey										1				7			0
Ukraine										1				12			0
U.K.	102	0	9		6		1			4	4		44	78	2		7

ICEC coverage – Middle East and Africa

Country	CXC Global		iWorkGlobal		Papaya Global		TargetCW	
	Direct	Third Party	Direct	Third Party	Direct	Third Party	Direct	Third Party
Israel	2				4	92		2
Jordan						12		
Lebanon					1	1		
Palestine						10		
Qatar						3		
Saudi Arabia					1	14		
U.A.E.					1	13		
Angola						4		
Congo						2		
Egypt				1		3		
Eq. Guinea						2		
Ethiopia						1		
Gabon					1	1		
Gambia						1		
Ghana						5		
Guinea						2		
Ivory Coast						1		
Kenya						3		

Country	CXC Global		Papaya Global	
	Direct	Third Party	Direct	Third Party
Libya				1
Morocco			1	1
Mozambique				1
Namibia				2
Niger			2	14
Nigeria				1
Rwanda			1	1
Senegal			1	1
Somalia				19
S. Africa	2			
Sudan				1
Tanzania			1	1
Zimbabwe				2

ICEC Regional Coverage - Asia Pacific

Country	CXC Global		iWorkGlobal		Papaya Global		TargetCW	
	Direct	Third Party	Direct	Third Party	Direct	Third Party	Direct	Third Party
Armenia						2		
Australia	93			1	5	27		3
Azerbaijan					1	12		
Cambodia						1		
China (incl HK)				1	5	75		
India	5			2	4	33		2
Indonesia						14		
Japan	1			1	11	25		
Kazakhstan						2		
Malaysia	2					3		
Nepal						1		
New Zealand	6				5	13		
North Korea				1				
Philippines	2				3	45		
Singapore	3				35	54		1
South Korea	2					5		
Sri Lanka						8		
Taiwan					5	15		
Thailand	2				1	21		
Uzbekistan						3		
Vietnam	1					4		

Appendix A: Definitions

Agent of record

A term used in the US to describe a service whereby the provider acts as a third-party intermediary between a staffing firm or client and one or more independent contractors, administering the back-office functions related to engaging independent contractors, including payroll and government reporting requirements. It is often used in conjunction with ICEC (Independent Contractor Evaluation and Compliance) services.

Client

Any company that has the service provided on its behalf. Only in situations where a supplier has a separate contract with a different business unit or division of a client company, should these two organizations count as separate clients.

Corp to corp

An arrangement between an organization and an independent contractor that has established itself as a legal entity (LLC, corporation, or S corporation) rather than a sole proprietor independent contractor (1099). In the UK, a limited company established by an IC which is owned and controlled by the independent contractor is known as a “personal services company.”

Contractor management company

A service provider that offers a range of services to independent contractors and the self-employed. These include acting as employer to a contractor (called umbrella company in the UK and Netherlands and some other jurisdictions) where the contractor is free to find work assignments either direct from employers or through staffing agencies. Other common services include the setting up and administration of personal service companies for individual contractors, and the provision of payroll and accounting services.

Contractor payrolling

An arrangement in which a service provider acts as the employer of a contingent worker recruited by and working for a third-party hirer. This arrangement is found in different business models across the globe, such as the typical US “payrolling” model also found in the Netherlands. Payrolling services are typically billed at significantly lower mark-ups than traditional temporary staffing because the staffing firm or other intermediary has not incurred any recruiting costs.

Direct Sourcing

A term commonly used to refer to the process by which a company leverages its own internal candidate pool (i.e.: former employees, retirees, applicants from own ATS) to place within the company as temporary employees. These temporary employees are most often placed on the payroll of a third party payroll provider.

Employer of record

An entity that serves as employer for tax purposes while an employee performs work for an end-user hirer or a staffing firm or other business. An employer of record handles all personnel functions, including payroll processing and funding; tax deposits and filing; and employment contracts and paperwork. An employer of record also administers or provides benefits; terminates employment; and may perform background checks including drug screenings and handle worker performance issues. In the US the Employer of Record will also be responsible for maintaining a Certificate of Insurance, I-9, and E-Verify forms; unemployment insurance; and workers' compensation.

Independent contractor (IC)

A self-employed individual performing services for a company under a contract for services. The individual may provide their services as a freelance self-employed person (1099 in the US) or through the intermediary of a single-person corporate entity (in the UK, a limited company known as a "personal service company" or "PSC"; in the US, an LLC, corporation, or S corporation). Unlike employees, independent contractors are free to perform their work as they see fit, with limited or no control over the manner in which the work is performed. Tax authorities in many countries use the concept of "control" with respect to behavior, together with financial autonomy and a range of other tests to determine the true nature of the relationship between the parties for tax liability purposes. These tests vary by country but follow broadly similar principles.

IC evaluation and compliance (ICEC)

A service segment of the Payrolling/Compliance Industry, Independent Contractor Evaluation and Compliance (ICEC) describes a service provided to a hirer to ensure the hirer is not exposed to any legal and/or financial risk related to the sourcing, recruiting, hiring and/or management of independent contractors. Independent contractor evaluation and compliance (ICEC) service providers will evaluate a hirer's processes and worker status to ensure that the hirer has commercially viable risk mitigation programs in place with regard to the classification of independent contractors. Depending on the legislative environment within a particular country, employee misclassification risk (and the liabilities imposed) can vary as it relates to the independent contractor, the staffing intermediary and the end-user.

Managed service provider (MSP)

A company that takes on primary responsibility for managing an organization's contingent workforce program. An MSP may or may not be independent of a staffing supplier. Typical responsibilities of an MSP include overall program management, reporting and tracking metrics, supplier selection and management, order distribution, and consolidated billing across program suppliers.

Mark-up

A pricing model whereby a percentage is added to a temporary worker's hourly rate to determine a bill rate. (For example, a \$15.00 bill rate and a \$10.00 pay rate would equate to a 50% mark-up).

Payrolling

An arrangement whereby a client recruits or otherwise identifies personnel whose services it needs and refers them to a (staffing firm) supplier, to be employed by the firm and assigned back to the client. In this case, the workers become, in effect, employees of the supplier providing the payroll services (also known as employer of record services). Payrolling arrangements usually involve a specific client function or position, not the whole or a significant portion of a client's workforce as in a "PEO" relationship (See Professional Employer Organization). See also "Contractor Payrolling."

Portable employer of record

A US term for a business that provides employer-like services to independent contractors and freelancers, in exchange for a percentage of the fees collected. See "umbrella company" in the UK and the Netherlands.

Professional Employment Organization (PEO)

A service segment of the Payrolling/Compliance Industry, a PEO provides human resource services and co-employs part or all of a client's workforce, assuming liability for a significant proportion of an employer's responsibilities and associated risk. This involves a contractual allocation and sharing of employer responsibilities between the PEO and the client pursuant to a client service agreement (CSA). As a co-employer, the PEO will often provide a complete human resource and benefit package for worksite employees.

Qualified Independent Contractor

Any worker that has been evaluated and determined to meet the legal requirements to perform work as an IC.

Spend

The amount in US dollars that was actually invoiced by suppliers for work performed. From the perspective of the provider, this is a gross revenue measure (as opposed to net revenue) which includes pay rate, statutory costs, etc.

Statutory-plus

A pricing model whereby a payrolling provider charges its clients the actual statutory costs legally required by any government body for acting as a worker's employer, plus the provider's overhead costs and profit.

Umbrella company

In the UK and the Netherlands, an umbrella company acts as an employer to contingent workers, in exchange for a fee paid by the workers, who are free to find their own work, usually through one or more staffing agencies. The umbrella company invoices the staffing firm for the services of the workers and handles all administrative, taxation, payrolling and legal issues pertaining to employing workers.

VMS

An internet-enabled application that acts as a mechanism for business to manage and procure staffing services through third party staffing suppliers (temporary help as well as, in some cases, permanent placement services) as well as outside contract or contingent labor. VMS systems now often include the management of Statement of Work (SOW) consultants and outsourced services within their scope of coverage.

Appendix B: IC Compliance and Payrolling Global Legal Summary

The summary on the following pages is an extract from SIA's [IC Compliance and Payrolling Global Legal Overview](#).

Country	Independent Contractor/Employment Status Tests	IC Models	Payroll Models
Australia	Common law: multi-factor “totality” test; control – the most significant factor	Self-employed sole trader; partnership; private limited company	Outsourced payroll; payrolling by labor hire agencies; and contractor management services, including employer of record and/or administration of payroll, accounting and HR
Belgium	Employment Relations Act 2006: a lack of hierarchical control and autonomy in doing the work	Self-employed sole traders are the majority	Outsourced payroll; payrolling by registered temporary employment agencies; and contractor management services, including employer of record and/or administration of payroll, accounting and HR
Brazil	Labor Code and common law “prevalence of facts” test	Self-employed sole trader “micro empreendedor individual” (MEI) and self-employed workers “profissional autônomo” are the majority	Outsourced payroll; payrolling by registered temporary employment agencies; and PEO, accounting and HR
Canada	Common law: multi-factor test	Self-employed sole trader; partnership; private limited company	Outsourced payroll; payrolling by temporary employment agencies; and contractor management services, including employer of record and/or administration of payroll, accounting and HR
China	Circular of the Ministry of Labor and Social Security on the Establishment of Employment Relationships determines the criteria for employment. Control; financial risk; autonomy and lack of subordination are key criteria.	Self-employed sole traders are the majority	Outsourced payroll; labor dispatch agencies; FESCO (Foreign Enterprise Service Company) providing employer of record services

Denmark	Common law: The extent to which an individual is bound by instructions from the employer	Self-employed sole trader; private limited company	Outsourced payroll; payrolling by temporary employment agencies; and contractor management services, including employer of record and/or administration of payroll, accounting and HR
France	Case law: working under supervision and a superior-subordinate relationship exists between the parties	Micro-entreprise (entreprise individuelle); personal service company (Entreprise Unipersonnelle à Responsabilité Limitée – EURL); portage salarial (umbrella); limited liability company (Société à responsabilité limitée SARL)	Outsourced payroll; payrolling by registered temporary employment agencies; and contractor management services, including portage salarial and/or administration of payroll, accounting and HR
Germany	Commercial Code (Handelsgesetzbuch – HGB): whether a contractor is able to freely determine his/her performance as well as his/her working time	Business enterprise (Gewerbetreibender); Freiberufler; or Freier Mitarbeiter	Outsourced payroll; payrolling by temporary employment agencies; and contractor management services, including employer of record (AÜG licensed) and/or administration of payroll, accounting and HR
India	Common law: multi-factor test looking at the whole relationship; control is the most important factor	Self-employed sole trader; private limited company	Outsourced payroll; payrolling by contract labour providers; and contractor management services, including employer of record and/or administration of payroll, accounting and HR

Ireland	Common law: multi-factor test looking at the whole relationship; and, specifically facts relating to control, whether the contractor is 'in enterprise on one's own account', mutuality of obligation, integration, and a right of substitution.	Self-employed sole trader; partnership; or private limited company	Outsourced payroll; payrolling by licensed temporary employment agencies; and contractor management services, including employer of record and/or administration of payroll, accounting and HR
Italy	Sections 2104 and 2106 of the Italian Civil Code: an employee is subject to the executive power, control and discipline of the employer with limited autonomy	Freelance professionals; "VAT number consultants" (stabilizzazioni); co.co.co which amount to genuine self-employment; and commercial agents	Outsourced payroll; payrolling by licensed temporary employment agencies; and contractor management services, including employer of record and/or administration of payroll, accounting and HR
Japan	Common law: multi-factor test looking at the whole relationship; control is the most important factor	Self-employed sole trader; partnership; or private limited company; or outsourced 'ukeoi' contracts for services with staffing providers	Outsourced payroll; payrolling by licensed labor dispatch agencies; and contractor management services, including employer of record and/or administration of payroll, accounting and HR
Malaysia	Common law: multi-factor test looking at the whole relationship; control is an important factor plus nature and duration of the work, contract terms and treatment	Self-employed sole trader; partnership; or private limited company	Outsourced payroll; payrolling by licensed temporary employment agencies; and contractor management services, including employer of record and/or administration of payroll, accounting and HR
Mexico	Federal Labor Law: subordination is the most important factor	'persona física con actividad empresarial'	Outsourced payroll; payrolling by licensed temporary employment agencies; and contractor management services, including employer of record and/or administration of payroll, accounting and HR

Netherlands	Common law: multi-factor test looking at the whole relationship including control; financial risk; independence and lack of subordination	ZZP (self-employed worker) operate as either a sole trader (eenmanszaak) or a private limited company (besloten vennootschap, BV)	Outsourced payroll; payroll employment; payrolling by licensed temporary employment agencies; and contractor management services, including employer of record and/or administration of payroll, accounting and HR
Philippines	Common law: multi-factor test looking at the whole relationship; control is the most important factor	Self-employed sole trader; partnership; or private limited company subject to the strict conditions in D.O. 174	Outsourcing subject to the strict conditions in D.O. 174; and/or administration of payroll, accounting and HR
South Africa	Common law: “dominant impression” test looking at the whole relationship; and specifically: control; integration and economic dependence	Self-employed sole trader; private limited company (PTY Ltd); via a labor broker (TES)	Outsourced payroll; payrolling by licensed labor brokers; and contractor management services, including employer of record and/or administration of payroll, accounting and HR
Spain	Statute of Autonomous Work applies to individuals carrying out remunerated economic or professional activities in a continuous, personal, direct and independent manner and beyond the direction and organizational control of a third person, regardless of whether they hire other employees.	Freelancer (autonomo profesional); sole trader (autonomo empresarial); private limited company (sociedad limitada /S.L.)	Outsourced payroll; payrolling by licensed temporary employment agencies (ETT); and contractor management services, including employer of record and/or administration of payroll, accounting and HR
Switzerland	Articles 18 and 319 of the Code of Obligations and common law: multi-factor test looking at the whole relationship; and specifically: autonomy; financial risk; payment related to outcomes.	Self-employed sole trader; partnership; private limited company (Sàrl)	Outsourced payroll; payrolling by licensed labor leasing providers; and contractor management services, including employer of record and/or administration of payroll, accounting and HR

UK	Common law: multi-factor test looking at the whole relationship; and specifically: mutuality of obligation; control; and substitution	Self-employed sole trader; partnership; private limited company (PSC)	Outsourced payroll; payrolling by temporary employment agencies; and contractor management services, including employer of record and/or administration of payroll, accounting and HR
U.S.	The relevant test is dependent on the legal context: common law control test; IRS right to control test; economic realities test; ABC test	Self-employed sole trader (“1099”); private limited company (“corp to corp”)	Outsourced payroll; payrolling by temporary employment agencies; and contractor management services, including employer of record; agent of record, and/or administration of payroll, accounting and HR

Appendix C: Global Directory of Providers

Company Name	Website	Provides services outside country of HQ	HQ
3C Global	https://3cglobalgroup.com	YES	Ireland
6CATS International	https://https://6catsint.com	YES	UK
aame	https://https://aame.nl		Netherlands
ABS Payroll Services	https://abspayroll.com		USA
Access Financial	https://https://accessfinancial.com	YES	Switzerland
Accounting Freedom	https://https://accountingfreedom.co.uk		UK
Accuratus	https://accuratusaccounting.com		UK
Advance	https://advance.online		UK
AgileOne: AllSource PPS	https://agile-one.com/services/pps	YES	USA
Alpha Pay Limited	https://alphapaylimited.co.uk		UK
Amaze	https://amazeumbrella.com		UK
Atrium	https://atriumworks.com		USA
Azebra	https://azebra.co.uk		UK
Black Diamond Accountancy and Umbrella	https://blackdiamondumbrella.co.uk		UK
BrightSky	https://brightskycontracting.co.uk		UK
Brolly Lolly	https://brollylolly.co		UK
BrooksonOne	https://brooksonone.co.uk		UK
Carrington	https://carringtonumbrella.co.uk		UK
Churchill Knight & Associates	https://churchill-knight.co.uk		UK
ClearPath	https://clearpathwm.com		USA
Clipper	https://clippercontracting.co.uk		UK
Cloud9 Umbrella	https://cloud9umbrella.com		UK
Compandben	https://compandben.com	YES	Switzerland
Constellation Global	https://constellation-global.com	YES	UK
Contracting Plus	https://contractingplus.co.uk	YES	UK

Company Name	Website	Provides services outside country of HQ	HQ
ContractorUmbrella	https://contractorumbrella.com		UK
Crest Plus	https://crestplus.com		UK
Crisp Contractor	https://crispcontractor.co.uk		UK
CWC Solutions	https://cwcsolutions.co.uk		UK
CXC Global	https://cxcglobal.com	YES	Singapore
Dahl	https://dahlconsulting.com/		USA
Danbro	https://danbro.co.uk		UK
DNS	https://dnsumbrella.co.uk		UK
Doherty Staffing Solutions	https://doherty.com		USA
Dolan Accountancy	https://dolanaccountancy.com		UK
Eastridge Workforce Solutions	https://eastridge.com	YES	USA
Easy Payroll	https://easy-payroll.de	YES	GERMANY
Elements Global Services	https://elementsgs.com	YES	SPAIN
Elevated Resources	https://elevatedresources.com	YES	USA
Employment Contractor Services Inc	https://ecshome.com		USA
Epayme	https://epayme.co.uk		UK
Exact Payroll	https://exactpayroll.co.uk		UK
Exchequer Solutions	https://exchequersolutions.co.uk		UK
Exroasia	https://exroasia.com	YES	Sri Lanka
E-Z Payroll	https://ezpayrollstaffing.com		USA
Fenero	https://fenero.ie/		Ireland
Focused	https://focusedumbrella.co.uk		UK
Fore: Two	https://foretwogroup.co.uk		uk
FoxHire	https://foxhire.com		USA
Generate	https://generate-fs.co.uk	YES	UK
Giant Group	https://giantgroup.com		UK
Global Group	https://globaluk.co.uk		UK

Company Name	Website	Provides services outside country of HQ	HQ
Globalization Partners	https://globalization-partners.com	YES	USA
GreenLight Workforce Solutions Inc.	https://www.greenlight.ai		USA
Handle Payroll Solutions	https://handle.co.uk		UK
HCM Works	https://hcmworks.com		USA
HireGenics	https://www.hiregenics.com		USA
iConsult	https://iconsult.uk.com		UK
ICS	https://infinity-cs.com		USA
IF Workforce Group	https://ifworkforcegroup.com	YES	UK
InGenesis	https://ingenesis.com		USA
Innovare Group.com	https://innovare-group.com	YES	Singapore
Innovative Employee Solutions	https://innovativeemployeesolutions.com		USA
International Staffing Consultants	https://iscworld.com	YES	USA
International Umbrella	https://internationalumbrella.com	YES	UK
Intouch	https://intouchaccounting.com		UK
iSymphony	https://isymphony.com		USA
iWorkGlobal	https://iworkglobal.com	YES	USA
JSA Group	https://jsagroup.co.uk		UK
KellyOCG	https://kellyocg.com	YES	USA
Key	https://key.co.com		UK
Kudos	https://kudosumbrella.co.uk		UK
Leaststaff	https://leaststaff.com		USA
Lesters	https://lesters-uk.com		UK
Liberty Bishop	https://libertybishop.co.uk	YES	UK
Liquid Friday	https://liquidfriday.co.uk		UK
Mango Pay	https://mangopay.co.uk		UK
Mauve Group	https://mauvegroup.com	YES	UK
Mazura	https://mazura.com		Netherlands

Company Name	Website	Provides services outside country of HQ	HQ
MBO Partners	https://mbopartners.com	TBC	USA
Metasys Technologies	https://www.metasysinc.com		USA
Mindlance	https://mindlance.com		USA
Mortimer Childe	https://mortimerchilde.co.uk		UK
MyAccountant	https://myaccountant.co.uk		UK
MyPay	https://mypay.uk.com		UK
Nasa Consulting	https://nasaconsulting.com		UK
Nextsource	https://nextsource.com		USA
Nexus Contingent Workforce	https://nexuscw.com	YES	USA
Nnroad	https://nnroad.com	YES	USA
NPI Entertainment Payroll Inc	https://npipayroll.com		USA
Number Mill	https://numbermill.co.uk		UK
NWM Solutions	https://nwmsolutions.co.uk		UK
Optionis	https://https://optionis.co.uk/		UK
Orange Genie	https://orangeenie.com		UK
Orbital Services	https://orbitalservices.co.uk		UK
Papaya Global	https://papayaglobal.com	YES	USA
Payments Pro	https://paymentspro.co.uk		UK
Payroll Centre	https://payrollcentre.nl		Netherlands
Payroll Select BV	https://payrollselect.nl		Netherlands
Payrollplaats B.V.	https://payrollplaats.nl		Netherlands
PayStream	https://paystream.co.uk		UK
Pendragon	https://pendragon.net.au		Australia
People 2.0	https://people20.com	YES	USA
People 2.0: Capital GES	https://capital-ges.com	YES	Switzerland
PeopleGroup Services	https://peoplegroupservices.com		UK
PEOWorldwide	https://peoworldwide.com	YES	UK

Company Name	Website	Provides services outside country of HQ	HQ
Placers	https://myplacers.com		USA
Polyglot Group	https://thepolyglotgroup.com	YES	Australia
Populus Group	https://populusgroup.com	YES	USA
Precision Global Consulting	https://pgcgroup.com	YES	USA
PrideOne	https://prideone.com		USA
PRO Unlimited Inc	https://prounlimited.com	YES	USA
Quest Pay	https://quest-pay.co.uk		UK
Sable International	https://sableinternational.com	YES	UK
Safeguard Global	https://safeguardglobal.com	YES	USA
Sapphire	https://sapphireaccounting.co.uk		UK
SFS Compliance Solutions	https://sfscompliance.com		USA
ShieldGeo	https://shieldgeo.com	YES	USA
Ship Shape Pay	https://shipshapepay.com		UK
SmartWork	https://smartwork.com		UK
Stonebridge Payment Solutions	https://sbukpay.com		UK
TalentBurst	https://talentburst.com		USA
Talentwave	https://talentwave.com	YES	USA
TargetCW	https://targetcw.com	YES	USA
TASC	https://tascoutsourcing.com		UAE
TCP Solutions	https://tcpolutions.com	YES	UK
Tentoo Payroll Services NV	https://tentoo.be		Belgium
The Sterling Group	https://thesterlinggroup.co.uk		UK
Trafalgar Contractor Solutions	https://trafalgaraccounting.co.uk		UK
Umbrella.co.uk	https://umbrella.co.uk		UK
Unified Payroll	https://unifiedpayroll.co.uk		UK
Velocity Global	https://velocityglobal.com	YES	USA
WeContract	https://we-contract.com		UK



Company Name	Website	Provides services outside country of HQ	HQ
Workforce Logiq	https://workforcelogiq.com	YES	USA
Workr Group	https://workrgroup.com	YES	UK
Yellowstone	https://yellowstone.nl		Netherlands
Zempleo	https://zempleo.com		USA

Legal Disclaimer


The information contained in Appendix B of this report is provided solely for the purposes of information and should not be considered legal advice. It is always recommended to seek the advice of qualified legal counsel before acting on any of the information contained in this report.

About Staffing Industry Analysts

Founded in 1989, SIA is the global advisor on staffing and workforce solutions. Our proprietary research covers all categories of employed and non-employed work including temporary staffing, independent contracting and other types of contingent labor.

SIA's independent and objective analysis provides insights into the services and suppliers operating in the workforce solutions ecosystem including staffing firms, managed service providers, recruitment process outsourcers, payrolling/compliance firms and talent acquisition technology specialists such as vendor management systems, online staffing platforms, crowdsourcing and online work services. We also provide training and accreditation with our unique Certified Contingent Workforce Professional (CCWP) program.

Known for our award-winning content, data, support tools, publications, executive conferences and events, we help both suppliers and buyers of workforce solutions make better-informed decisions that improve business results and minimize risk. As a division of the international business media company, Crain Communications Inc., SIA is headquartered in Mountain View, California, with offices in London, England. For more information: www.staffingindustry.com

Global coverage across the workforce solutions ecosystem, and latest SIA research and related news, follow us  @SIAnalysts, @SIAResearch and connect via 