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2. Is the intermediary an employment business, umbrella company or managed service company? If not, please seek advice as to what the entity is.
3. Is there only one intermediary (an individual's PSC (personal services company)), or is there more than one? A PSC is defined in Section B, paragraph 1 of the Guidance Note.
4. If the individual does work through an intermediary, do you make the PSC direct or via a third party? If "Yes", read on, and you will need to consider whether the IR35 rules apply to you or those rules: see the Guidance Note on the tests for when they do.
5. (a) Are you in the public sector?
(b) Are you in the private sector? (See Section C, paragraph 1 of the Guidance Note as to "small").
If "Yes" to (a) or (b), read on.
6. If you are within 5(a), you are an "employment business", i.e. whether you are responsible for making that decision before paying the PSC. If you are not, from 6 April 2021 you will (unless HMRC decides before then, or the law changes) be legally responsible for deciding whether IR35 rules apply to require you to deduct tax and NI before paying the PSC.
7. If you are NOT within 5(a), you are not an "employment business". You are legally responsible for deciding whether IR35 rules apply to require you to deduct tax and NI before paying the PSC.

For individual workers

Checklist C - Individual workers

1. Are you an individual (an "employee") or a company or partnership? If you are a company or partnership, you are not an individual for law and tax purposes. You are not an employee for employment law and tax purposes. You are not an employee in law but in order to have a better idea as to whether you are an employee for employment law and tax purposes, you should consider the following questions:
2. (a) Do you have a written contract of employment with the company or partnership?
(b) Do you receive payment for any payment that you make to the company or partnership?
(c) Do you receive payment for any payment that you make to the company or partnership?
If all answers are "Yes", it is likely that you are an employee for employment law and tax purposes. You are not an employee in law but in order to have a better idea as to whether you are an employee for employment law and tax purposes, you should consider the following questions:
If any of your answers is "No", you are not an employee for employment law and tax purposes. You are not an employee in law but in order to have a better idea as to whether you are an employee for employment law and tax purposes, you should consider the following questions:

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- the Guidance Note. If any of the above apply, you are not an employee. If not, there is a possibility that you are instead “self-employed” in which case you should read on.
3. Do you work directly for a client or through an intermediary entity is involved? If “Yes”, read on. If “No”, i.e. an employee, go to Checklist D (Intermediaries)
 4. (a) Do you have a written contract with your client entity which either does not describe your relationship as “employee” or “employment”? Or does it describe it in any way other than “employee” or “employment”? If “Yes”, read on. If “No”, go to Checklist D (Intermediaries)
 - (b) Do you invoice it in respect of the work you do for it (i.e. you are not an employee)? If “Yes”, read on. If “No”, go to Checklist D (Intermediaries)
 - (c) Do you only receive payments from it rather than any other entity? If “Yes”, read on. If “No”, go to Checklist D (Intermediaries)
 - (d) Do you have any other work in the same period (week or month) that you would not be able to do if you were employed? If “Yes”, read on. If “No”, go to Checklist D (Intermediaries)
 5. If all answers to “4” are “Yes”, you are an employee. If any answer is “No”, you are not an employee. If you are not an employee, but in order to have a better idea as to the likely position, see Section A of the Guidance Note.

Individual workers working through an intermediary

Checklist D - Individuals using an intermediary

1. If your answer to number 3 is “Yes”, do you work through an intermediary? If “Yes” read on. If “No”, go to Checklist A (Employees)
 2. Is the intermediary an employment business, umbrella company or managed service company? If “Yes”, check your status as a worker with the intermediary. If not sure, go to Checklist A (Employees). If “No”, read on.
 3. Is the intermediary a Personal Service Company (PSC)? If “Yes”, read on. If “No”, go to Checklist A (Employees). A PSC is defined in Section B, paragraphs 2 and 4 of the Guidance Note.
 4. Do you work for a particular client or through a particular intermediary? If “Yes”, check your status as a worker with the PSC receiving any gross payments either from that client or through that intermediary. If “Yes”, read on, and you also need to consider whether the intermediary is an employment business, umbrella company or managed service company. If “No”, go to Checklist A (Employees). You need to consider whether the intermediary is an employment business, umbrella company or managed service company. If “Yes”, check your status as a worker with the intermediary. If not sure, go to Checklist A (Employees). If “No”, read on. You need to consider whether the intermediary is an employment business, umbrella company or managed service company. If “Yes”, check your status as a worker with the intermediary. If not sure, go to Checklist A (Employees). If “No”, read on.
 5. (a) Is your client in the “small”, “medium” or “large” category? (i.e. not “small” - see Section C, paragraph 2 of the Guidance Note as to “small”). If “Yes”, read on. If “No”, go to Checklist A (Employees).
 - (b) Is your client in the “small”, “medium” or “large” category? (i.e. not “small” - see Section C, paragraph 2 of the Guidance Note as to “small”). If “Yes”, read on. If “No”, go to Checklist A (Employees).
- If “Yes” to (a) or (b), read on. If “No”, go to Checklist A (Employees).

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6. If your client is within 5(a), "disguised employment", i.e. whether the client is an employee before paying your PSC. If not, then from 6 April 2021 it will be (unless HMG decides before then from 6 April 2021 it will be such a change to the law), be legally responsible for making

deciding whether there is disguised employment, require it to deduct tax and NI from the payments made to the PSC. If not, then from 6 April 2021 it will be (unless HMG decides before then from 6 April 2021 it will be such a change to the law), be legally responsible for making

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7. If your client is NOT within 5(a), "disguised employment", i.e. whether the client is an employee before paying your PSC. If not, then from 6 April 2021 it will be (unless HMG decides before then from 6 April 2021 it will be such a change to the law), be legally responsible for making

deciding whether there is disguised employment, require it to deduct tax and NI from the payments made to the PSC. If not, then from 6 April 2021 it will be (unless HMG decides before then from 6 April 2021 it will be such a change to the law), be legally responsible for making

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