CHECKLISTS FOR I

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For client businesses

Checklist A For client business

- Are you a business or othe Checklist C below.
- (a) Do you have a writt not an incorporated entity s described as an employee,
 - (b) Do you make paym
 - (c) Do you make paym make to them?

If all answers are "Yes", it i law and tax purposes. You

If any of your answers is "N to have a better idea as to our Guidance Note. If any instead "self-employed" in

- Does the individual work d intermediary entity is involved.
- 4. (a) Do you have a writt describe your relati "employee" or "emp
 - (b) Do they invoice you for the work they do else)?
 - (c) Do you allow them and whenever they
 - (d) Do you allow them
- 5. If all answers to "4" are "Ye "employee" for employmen as to the likely position, se

taff? If so, read on. If not, see

dual worker (an "individual") i.e. rtnership, in which they are

E after deduction of tax and NI?

Ig you for any payment that you

e an "employee" for employment

be an employee in law but in order aragraphs 4 and 5 of Section A of there is a possibility that they are

ead on. If "No", i.e. an ecklist B (PSCs)

ndividual which either does not ribes them in any way other than

eceive gross payments from you uctions of tax, NI or anything

d in practice, to work wherever

son to carry out any of the work?

nployed" rather than an out in order to have a better idea Section A of the Guidance Note.

Client businesses engag

Checklist B - Client dealing with

 If your answer to number 3 through an intermediary? I

hrough their PSC

does the individual work for you

Is the intermediary an emp company or managed serv advice as to what the entity

- Is there only one intermedi company), or is there more is defined in Section B, par
- 4. If the individual does work intermediary), do you make If "Yes", read on, and you a to render the individual a "O Note on the tests for when
- 5. (a) Are you in the publi
 - (b) Are you in the priva (See Section C, pa

If "Yes" to (a) or (b), read d

- 6. If you are within 5(a), you a employment", i.e. whether before paying the PSC. If y HMG decides before then responsible for making tha
- If you are NOT within 5(a) whether there is "disguised to deduct tax and NI before

For individual workers

Checklist C - Individual workers

- Are you an individual (an "i company or partnership? I directly or through an inter
- (a) Do you have a writt you are described as being
 - (b) Do you receive pay
 - (c) Do you receive pay receive from the entity that

If all answers are "Yes", it i law and tax purposes. You

If any of your answers is "Note to have a better idea as to

ment business, umbrella ad on. If not sure, please seek

vidual's PSC (personal services which includes that PSC? A PSC suidance Note.

vith or without any other the PSC direct or via a third party. ether the IR35 rules apply to you er those rules: see the Guidance

m" or "large"? (i.e. not "small" e Note as to "small").

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ing whether there is disguised equire you to deduct tax and NI rom 6 April 2021 you will (unless change to the law), be legally

legally responsible for deciding er IR35 rules apply to require you

orporated entity such as a ces to a business or other entity

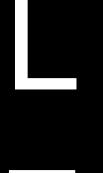
ess or other entity under which

deduction of tax and NI?

ng for any payment that you

an "employee" for employment

e an employee in law but in order aragraphs 4 and 5 of Section A of





the Guidance Note. If any instead "self-employed" in

- Do you work directly for a lintermediary entity is involved.
- 4. (a) Do you have a writt describe your relati "employee" or "emp
 - (b) Do you invoice it in work you do for it (i
 - (c) Do you only receive entity?
 - (d) Do you have any of month) that you wo
- 5. If all answers to "4" are "Ye "employee" for employmen as to the likely position, se

here is a possibility that you are

If "Yes", read on. If "No", i.e. an ecklist D (Intermediaries)

lient entity which either does not describes it in any way other than

eive gross payments from it for the tax, NI or anything else)?

from it rather than any other

work in the same period (week or

nployed" rather than an out in order to have a better idea Section A of the Guidance Note.

Individual workers worki

Checklist D - Individuals using a

- 1. If your answer to number 3 intermediary? If "Yes" read
- Is the intermediary an emp company or managed serv that intermediary. If not sur If "No", read on.
- Is the intermediary a PSC
 B, paragraphs 2 and 4 of tl
- Do you work for a particula payments either from that oneed to consider whether t employee" under those rule the rules apply.
- 5. (a) Is your client in the
 - (b) Is your client in the (See Section C, pa

If "Yes" to (a) or (b), read d

rmediary

do you work through an

ment business, umbrella neck your status as a worker with to what each of these entities is.

any)? A PSC is defined in Section

ith the PSC receiving any gross
If "Yes", read on, and you also
u to render you a "disguised
te on the tests for when and how

dium" or "large"? (i.e. not "small" e Note as to "small").

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- 6. If your client is within 5(a), employment", i.e. whether before paying your PSC. If (unless HMG decides befolegally responsible for mak
- If your client is NOT within responsible for deciding what rules apply to require it to one

ding whether there is disguised equire it to deduct tax and NI then from 6 April 2021 it will such a change to the law), be

nd your PSC are legally employment", i.e. whether IR35 paying your PSC.