

OFF-PAYROLL WORKING (IR35) 4 KEY STEPS

PRIVATE SECTOR CHANGES EFFECTIVE APRIL 2021 - FOR MEDIUM
AND LARGE BUSINESSES

1

IDENTIFY WHO

Identify any individuals who provide their personal services through a PSC. Consider those who do so via an agency?



2

CHECK THEIR EMPLOYMENT STATUS

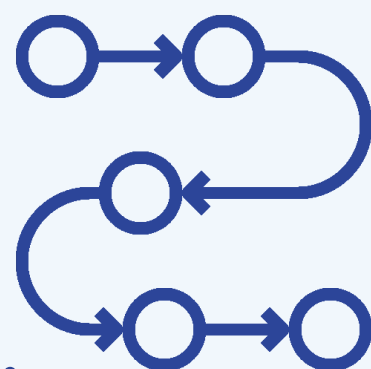
Use the HMRC Check Employment Status Tool (CEST) <https://www.tax.service.gov.uk/check-employment-status-for-tax/disclaimer>



3

DECIDE HOW TO PROCESS THE PSC

There are a number of options available <https://www.pierce.co.uk/insights/updates/ir35-options>



4

PROVIDE PAPERWORK

You may need to provide a Status Determination Statement (SDS).

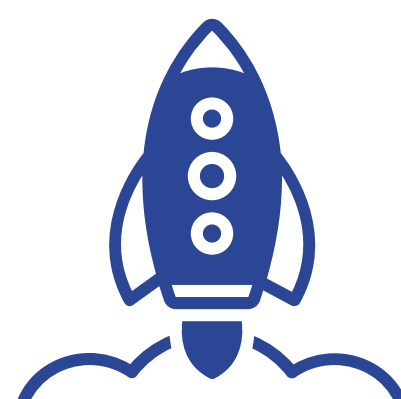


What is a PSC?

It is a company which provides personal services of a single contractor to end clients either directly or through an agency.

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