



TOP TIPS For IR35

- 1 Check if you are caught**
IR35 will not apply to small businesses
- 2 Find out who works for you off-payroll**
is it personal or composite services supplied
- 3 Ask the questions**
undertake an employed v self employed assessment of each personal services arrangement, using established case law
- 4 Know the right responses**
having evaluated using case law run the answers through the HMRC Check Employment Status Tool (CEST)
- 5 Review the results**
who does CEST say are employed (within IR35), self-employed or undetermined
- 6 Get in to the detail**
look at those that are within IR35 or undetermined to see if there is anything that needs clarifying or changing
- 7 Do the maths**
calculate the potential impact of moving those within IR35 on to the 'payroll' for tax/NIC and apprenticeship levy
- 8 Move in the right direction**
for those that will be within IR35 start moving contracts and payment dates to some 'standard' dates and arrangements to make the admin easier
- 9 Get set up**
establish how you will run the 'payroll' for those within IR35 so you are ready to fulfil your new compliance responsibilities
- 10 It's good to talk**
don't leave it until later, ensure you clearly and regularly communicate throughout the 'process' with all internal and external stakeholders to ensure you minimise 'nasty surprises'

For more information please
contact your Local MHA Office