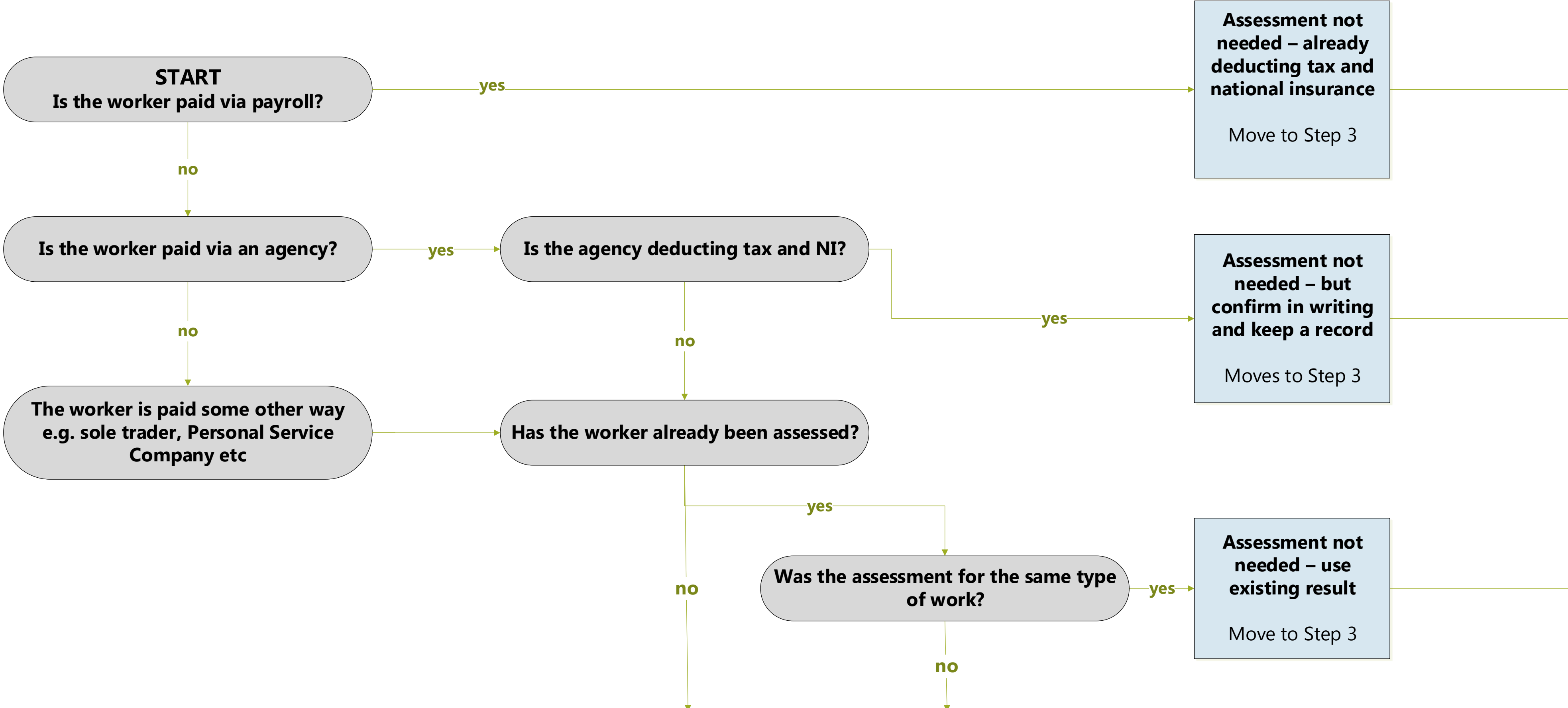


Step 1 – decide if an assessment is needed



Step 2 - employer completes the assessment

<https://www.gov.uk/guidance/check-employment-status-for-tax>

One of three results is possible

**IR35 APPLIES**

The worker is an employee.  
We deduct tax before payment.

**IR35 DOES NOT APPLY**

This worker is not an employee.  
We do not need to deduct tax before payment.

**TOOL CANNOT DECIDE**

Contact [IR35info@sussex.ac.uk](mailto:IR35info@sussex.ac.uk).  
We can help you reach a decision before making payment.

**PAID VIA PAYROLL**

Inform the worker and/or their agency – keep a written record of this

Collect & check documents e.g. right to work, Immigration Act form etc

Complete casual fees payment form And submit to Payroll

Payroll arrange payment and taxation

**ONE OFF PAYMENT**

Request a one-off payment via the Finance Service Desk

[rt-finance-servicedesk@sussex.ac.uk](mailto:rt-finance-servicedesk@sussex.ac.uk)

**EXISTING SUPPLIER**

Submit assessment to the IR35 team

[IR35info@sussex.ac.uk](mailto:IR35info@sussex.ac.uk)

**NEW SUPPLIER**

Contact the Finance Service Desk about creating a supplier

[rt-finance-servicedesk@sussex.ac.uk](mailto:rt-finance-servicedesk@sussex.ac.uk)

Step 3 – worker has been paid