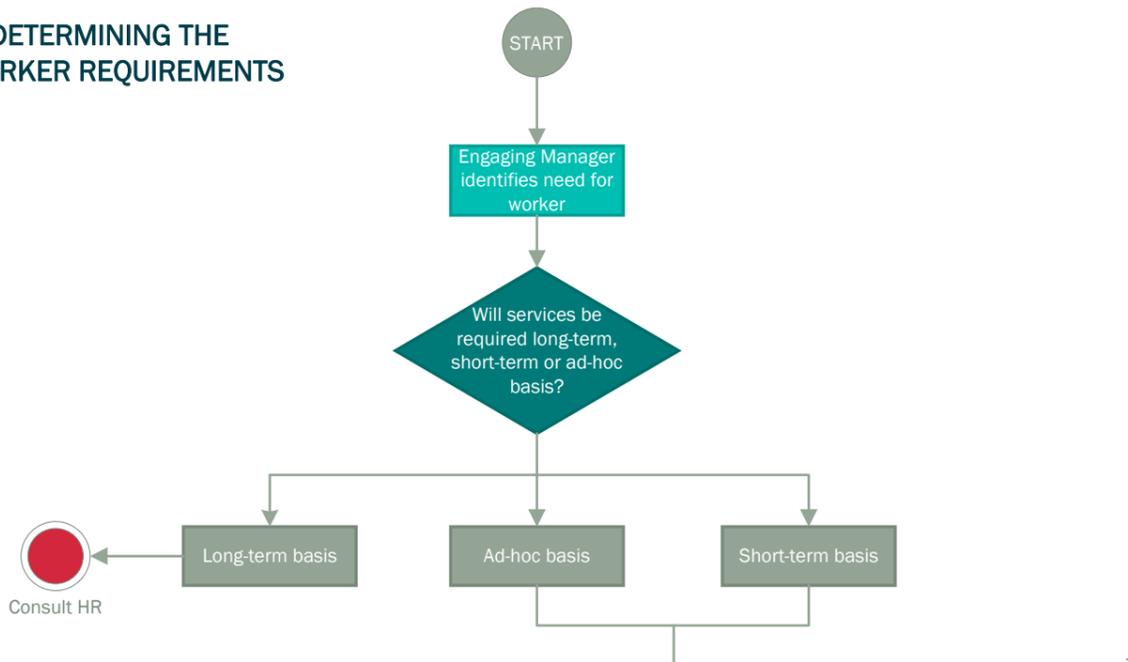


## 1. DETERMINING THE WORKER REQUIREMENTS



## ROLES & RESPONSIBILITIES

Engaging Manager responsibilities highlighted in green

IR35 Team responsibilities highlighted in yellow

## KEY

Start Event

End/ Event Not in Flowchart

Process/ Task

Document/ Info/ Data

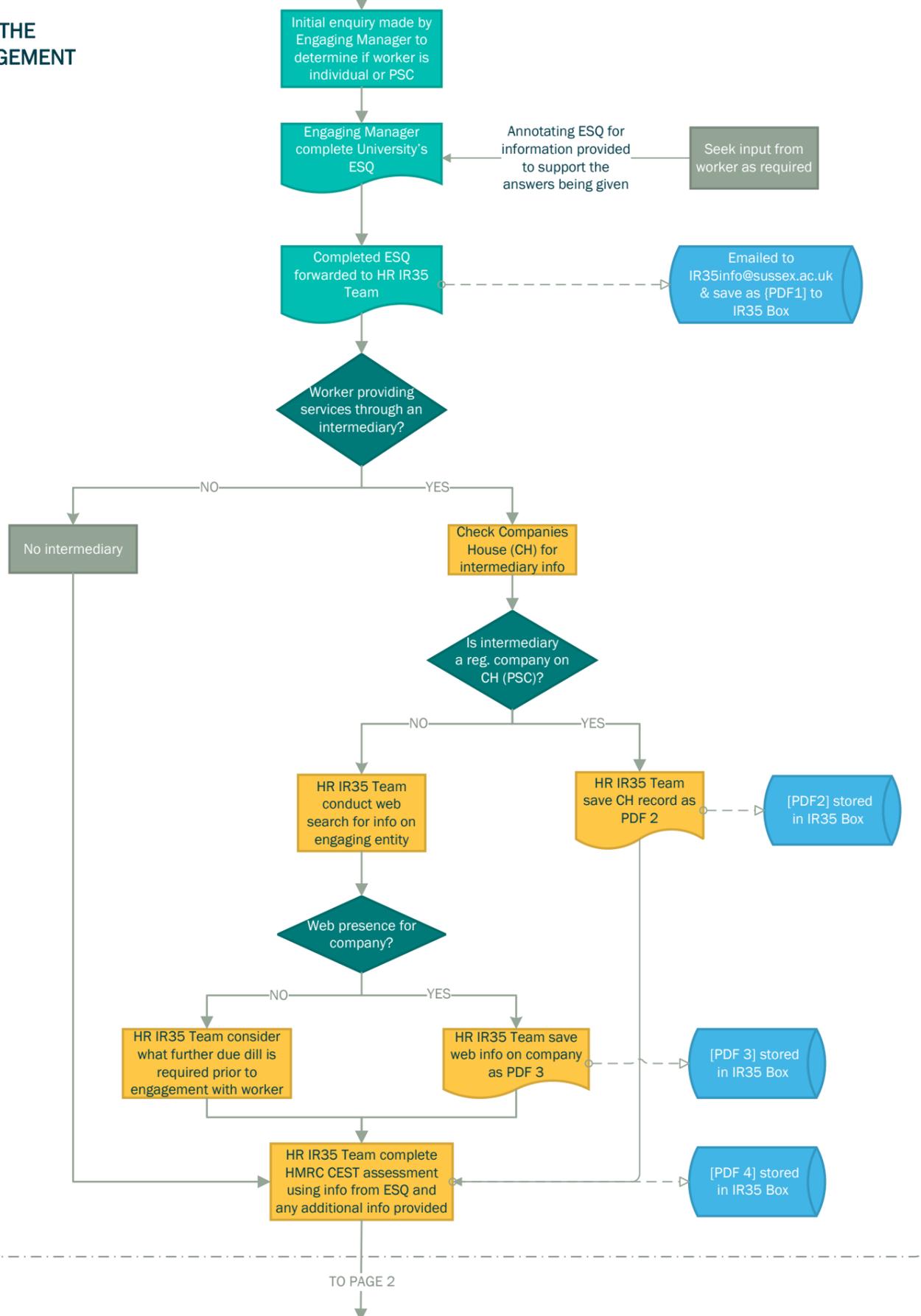
Decision

Data Storage

Work status determined

Step outline

## 2. CONSIDERING THE BASIS FOR ENGAGEMENT



TO PAGE 2

FROM PAGE 1

### 3. COMMUNICATING DETERMINATION & ISSUING CONTRACT

HR IR35 Team send Determination Status (SDS) of outcome and reasons for determination

Send results to Engagement Manager, worker & fee-payer (if University isn't fee payer)

[PDF 5] stored in IR35 Box

CEST outcome?

IR35 applies/ deemed employee

IR35 does not apply/ self-employed worker

Status undetermined

Worker agrees with determination?

Worker agrees with determination?

HR IR35 Team consider engagements further, clarify responses and seek guidance from HMRC/ tax advisers where necessary

Go to employment status review

NO

NO

YES

YES

Engage worker as casual worker via casual payroll

Worker engaged and paid gross on receipt of an invoice

[PDF 6] stored for any further review

Casual worker paperwork completed. Sent to HR by Engaging manager.

[PDF 7a] saved in IR35 Box

'Off-payroll worker' contract issues by HR to worker/ PSC

[PDF 7b] saved in IR35 Box

### 6. DISPUTING THE DETERMINATION

Worker must not be engaged/ offered work/ permitted to commence work until HR IR35 Team has conducted HMRC CEST assessment

Outcome communicated and approval given?

YES

YES

NO

Paid for services after deduction of PAYE and NIC

Work on an invoiced basis

Worker must not be engaged and begin disputes process

Appeal request saved as [PDF 13] in IR35 Box

Worker appeals process

HR IR35 Team to respond to worker within 45 days. Continue to engage and pay worker subject to PAYE & NIC

HR IR35 Team review decision

Outcome changed?

YES

NO

HR IR35 Team notify worker and fee payer

HR IR35 Team notify worker

Outcome saved as [PDF 14a] saved in IR35 Box

Outcome saved as [PDF 14b] saved in IR35 Box

### 4. PAYING WORKER THROUGH CASUAL PAYROLL

[PDF 8] saved in IR35 Box

University must undertake RTW checks on worker before work commences

Any costs associated with engagement to be recharged to Engaging Manager's Dept.

Worker paid through casual payroll with PAYE and NIC deduction at source

Casual payroll

### 5. PAYING WORKER AS OFF-PAYROLL

HR IR35 Team confirm worker is outside IR35 to Engaging Manager

Engaging Manager (school/division) raise requisition on the Finance system and MUST attach the status determination document to the requisition

Budgetary approval?

Engaging Manager to consult with Budgetary Holder

Engaging Manager to notify purchase order number to IR35 team

IR35 Team save PO number to Box Workbook

[PDF 11] saved in IR35 Box

Engaging Manager must consult HR before any significant changes to scope/ extension of engagement

Changes to requisition?

NO

YES

No invoices paid without valid PO that has been goods receipted in Finance system

Revised ESQ and HMRC CEST assessment to be undertaken

New requisition and PO raised by Engaging Manager (same as step 2)