**Step 1 – decide if an assessment is needed**

- **START**
  - Is the worker paid via payroll?
    - **Yes**
      - Assessment not needed – already deducting tax and national insurance.
      - Move to Step 3.
    - **No**
      - Is the worker paid via an agency?
        - **Yes**
          - Is the agency deducting tax and NI?
            - **Yes**
              - Assessment not needed – but confirm in writing and keep a record.
              - Moves to Step 3.
            - **No**
              - The worker is paid some other way e.g. sole trader, Personal Service Company etc.
        - **No**
          - Has the worker already been assessed?
            - **Yes**
              - Was the assessment for the same type of work?
                - **Yes**
                  - Assessment not needed – use existing result.
                  - Move to Step 3.
                - **No**
                  - Assessment not needed. Move to Step 3.

**Step 2 - employer completes the assessment**


One of three results is possible

**IR35 APPLIES**

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

**IR35 DOES NOT APPLY**

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

**ONE OFF PAYMENT**

- Request a one-off payment via the Finance Service Desk:
  - rt-finance-servicedesk@sussex.ac.uk

**EXISTING SUPPLIER**

- Submit assessment to the IR35 team:
  - IR35info@sussex.ac.uk

**NEW SUPPLIER**

- Contact the Finance Service Desk about creating a supplier:
  - rt-finance-servicedesk@sussex.ac.uk

**TOOL CANNOT DECIDE**

- Contact IR35info@sussex.ac.uk.
  - We can help you reach a decision before making payment.

**Step 3 – worker has been paid**