



# Everything you need to know about IR35



Need to know more about IR35 and  
who it applies to? Let's Talk!

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# What is IR35?

Whether you're an Agency, a Client or a Contractor it is essential to be familiar with the basics of IR35. IR35, or Intermediaries Legislation, is a piece of tax legislation that first came about back in 2000, designed to combat tax avoidance from what HMRC saw as "disguised employment" by individuals supplying services through limited companies.

## Who does it apply to?

The rules have evolved and changed in the years since their introduction, but essentially the purpose is to identify workers who would be classed as employees if you removed the fact they operate via a limited company.

In the eyes of HMRC, if someone is doing the same work, in the same place, in the same way as an employee, they should be taxed as an employee.

IR35 only applies to workers operating through limited companies, also called Personal Service Companies or PSCs. It does not apply to umbrella company workers, direct employees on PAYE payrolls, or self-employed sole traders.

### Guidance from HRMC

"The aim of the legislation is to eliminate the avoidance of tax and National Insurance Contributions (NICs) through the use of Intermediaries, such as Personal Service Companies or Partnerships, in circumstances where an individual worker would otherwise, for tax purposes, be regarded an employee of the client".

# CCL IR35 Solutions

## CEST Tests

HMRC have developed an online tool known as CEST - Check Employment Status for Tax. This tool is designed to assist workers, clients and other relevant parties to ensure that a contract's IR35 status is correctly determined.

CEST uses a series of questions to determine whether the worker is employed or self-employed for tax purposes. CCL can guide you through the process to better understand how to determine IR35 status.

## Want to make sure you get the right results, fast?

Schedule time with a CCL expert to obtain the most accurate results, most relevant to your worker status.

[Book a call](#)

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# Putting this into action

Now that you have a better understanding of what IR35 is, how to determine status, and/or how it might affect your business, let's find a solution that fits. CCL offers a number of "off the shelf solutions" that are curated especially for compliant solutions outside of IR35.

## Explore a number of service solutions to help your organisation

Reduced employment risk arising from worker classification

Working agreements, substitution, risk & mutuality of obligation


Bespoke contracts written outside of IR35 requirements

Manage time & materials, timesheets, risk mitigation and operational oversight

# CCL payroll

Use our SMEs to not only understand IR35 for you, but learn how CCL's payroll solutions can help.

- Flexible timesheet systems
- Payment processing within one work week
- Insured against cyber fraud
- Speedy and flexible payment terms
- Get your money sooner, not "paid-when-paid"



**The  
answers  
you need**

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