

[Insert Organisation Logo]

Status Determination Statement

Company Name: X Ltd Contract/Extension Start Date: 20 May
2020
Worker Name: Joe Bloggs Contract End Date: 20 November
2020
Agency: Agency
Completed by: [Assignment manager]
On behalf of: [Company]
Date Completed: [Insert date]

We have assessed that this engagement falls [Inside / Outside] of Intermediaries legislation and you are therefore [Employed / Self-Employed] for tax purposes, for the following reasons:

- Reason 1;
 - Reason 2;
 - Reason 3;
 - Reason 4;
 - Reason 5.
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This status determination was arrived at with the support of the HMRC Check Employment Status for Tax Tool, the output of which is attached.

If you wish to dispute the result of this determination, please contact:

[Insert e-mail address]

SDS - Example Reasons (Inside-of-Scope)

Personal Service:

- We retain a right of veto over any proposed substitute worker for this engagement, which means you do not have an unrestricted right to send a substitute;
- We require personal service from you for the duration of this engagement due to your specific established experience and knowledge of the systems being developed and Departmental processes;

Control & Direction:

- We would like to be able to utilise your skills and expertise on other projects or other aspects of this project during your engagement should our organisation's priorities change - we therefore have a right of control over what you are working on;
- As part of the agile development framework you will operate within, tasks will be prioritised and allocated to you by the Product Owner which means there is control and direction in terms of what you are working on;
- Throughout your engagement you will work as part of an Agile development team. Close team working is important and we will require you to work from the same location and similar hours as the rest of the team, indicating control and direction;
- You will be expected to follow Departmental processes and checklists in delivery of your engagement so there will be some control and direction from the Department in terms of how you deliver your engagement;
- In your project manager / delivery manager role you will be expected to follow established Departmental project governance and reporting processes so there will be control and direction from the Department in terms of how you deliver your engagement;

Part & Parcel:

- The end client has employees that undertake roles very similar to this one with working practices that are expected to be consistent, indicating that through this engagement we are augmenting our own in-house resource capability;
- You will be undertaking a senior leadership role within our organisation and will therefore be very much part & parcel of the organisation. You will be expected to react to key organisational priorities as they arise and adapt to and promote our culture and ways of working. This also demonstrates control from the Department in terms of what you work on and the way that you perform the role;
- You will be expected to recruit and manage staff as part of your engagement indicating that you will be part & parcel of our organisation.

Financial Risk:

- There is no realistic financial risk for you or your business in delivering this engagement. You will be paid a daily rate, all business expenses will be covered and you are not required to invest in any equipment or anything else in order to undertake the work;

SDS - Example Reasons (Outside-of-Scope)

Personal Service:

- You have a genuine unrestricted right to provide a substitute worker at any point during this engagement as we are engaging your business to provide services and not you as an individual. We have discussed availability of additional resource in your business to provide cover and assistance and will put in place security clearances in preparation;
- Your business would pay any substitute provided;
- Your business may engage helpers to assist you as and when you see fit demonstrating a lack of requirement for personal service;

Control & Direction:

- You are not subject to ongoing monitoring or supervision in your delivery of this engagement indicating self-employment;
- You will determine the tasks required to deliver this engagement and schedule them as you see fit in order to deliver the outcomes required by X date. There will be no control or direction in this respect;
- You will determine how to deliver this engagement and your working methods are up to you to determine, indicating no control & direction;
- It would not be possible for us to provide any control & direction in terms of how you deliver the engagement due to the specialist nature of the tasks required;
- There are no employees that are undertaking this role within the organisation - we have engaged your business for the specialist skills it can provide;
- The role is not reliant on close working with our members of staff and you may therefore undertake the work at a time and place of your choosing with no control or direction in this respect;
- The role can only be performed from one specific location and there can therefore be no control or direction in terms of where the engagement is undertaken;

Financial Risk:

- We acknowledge the need for you to invest a significant sum of money in up-front training and equipment required to undertake this engagement which indicates financial risk for your business;
- There are significant travel expenses expected in this engagement which will not be reimbursed and which you will be expected to cover from your fee;
- You would be expected to correct defective work in your own time and at your own cost - this is part of your contractual terms and conditions and indicates some financial risk for your business;

Business on Own Account:

- You are providing multiple contracts for multiple different clients and the call on your time from this engagement makes this practical, which is indicative of being in business / self-employment.