

IR35 ASSESSMENT OPTIONS

	Check Employment Status For Tax (CEST) Tool	Automated Online Assessments	Independent Status Reviews*
Does it assess all relevant areas including Mutuality of Obligation	NO	YES	YES
Does it assess the contractual terms and conditions?	NO	NO	YES
Does it allow contractors, clients and agencies to fully participate in the process?	NO	NO	NO
Does it provide an immediate decision?	YES	YES	NO
Is each assessment reviewed by an Independent Employment Law specialist?	NO	YES	YES
Does it produce the required Status Determination Summary (SDS)?	YES	YES	YES
Does it allow the contractor to appeal	NO	NO	YES
Is an outside IR35 decision insurable?	NO	YES	YES
Is it approved By HMRC?	YES	NO	NO
Is it fully audited at each stage including the appeal?	NO	NO	YES
TOTAL NO'S	7	5	3
TOTAL YES'S	3	5	7

* IR35 Resolve

To discuss your options please contact Champion E: <u>ir35@championcontractors.co.uk</u> T: 0161 703 2535

