

## iR35olve Terminology

### Case Status

Case Created	Assessment invitation has been issued to the contractor.
Awaiting Payment	Assessment has been completed by the contractor but payment is required before it can be progressed further.
In Review	The assessment is currently under review by an Employment Law Specialist.
With Client	An IR35 review has been carried out by an Employment Law Specialist and all information is now with the client for consideration.
Awaiting SDS	The client has completed their review and have made their IR35 determination but are yet to release the SDS document.
SDSS Released	The client has accepted or rejected the IR35 review carried out by an Employment Law Specialist and have now released the SDS document to the contractor for approval.
Appeal Submitted	The contractor has reviewed the SDS document and has decided to appeal the determination made by the client – an appeal has been submitted to the client for their review.
Case Closed	The contractor has agreed their IR35 determination.

### IR35 SDS Document

A 'Status Determination Summary', or SDS for short, is the document provided upon full completion of your IR35 assessment.

The SDS document will include an overview of the assessment questions, contract review and full visibility of your answers. You will also have full visibility of comments made by the Employment Law Specialist and supporting comments from the client.

### Determinations and their meanings

The SDS document will verify your IR35 status. It will confirm one of the following determinations, based on all of the evidence supplied by you:

**Indicative of Employment (IOE)** – If your SDS confirms an **IOE** position you are now deemed to be Inside of IR35 legislation. It will be the responsibility of your agency (or client) to ensure that appropriate Income Tax & National Insurance deductions are accounted for before any payments can be made to your business bank account.

**Indicative of Self-Employment (IOSE)** – If your SDS confirms an **IOSE** position you are deemed to be Outside of IR35 legislation. If this is the case, you can continue to receive gross funds (no deductions) from your agency (or client) directly into your business bank account.