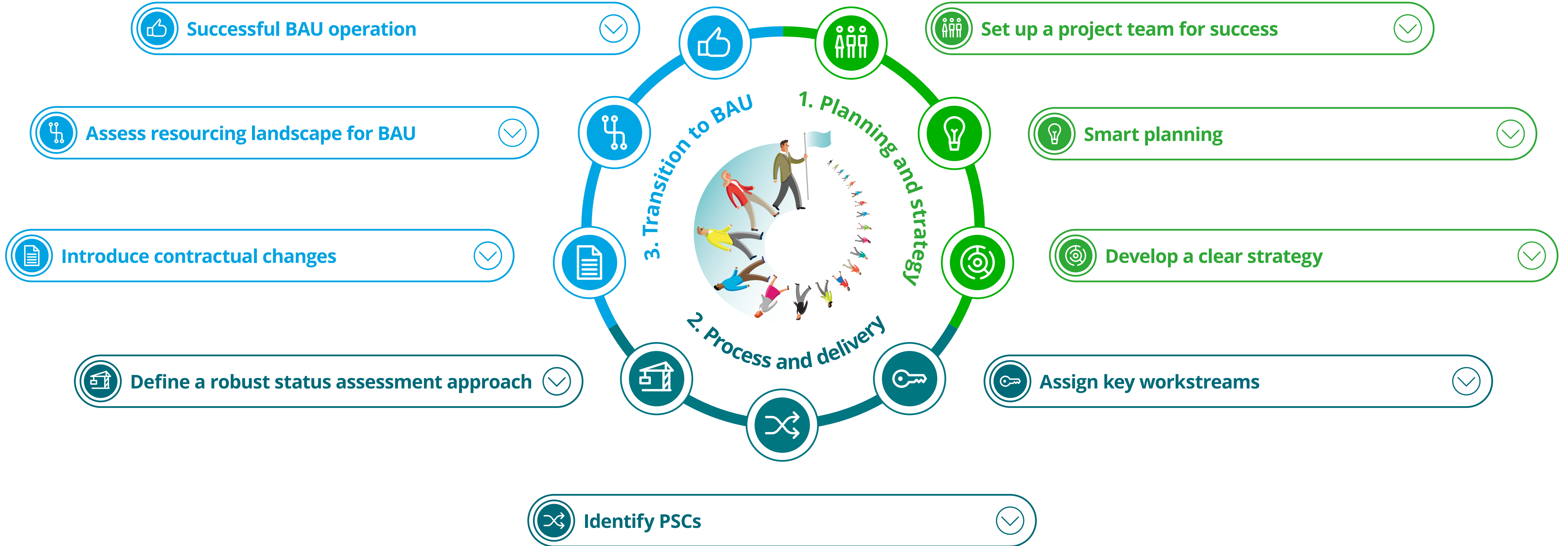# IR35 readiness framework

Deloitte.

Our 'what does good look like' readiness framework is designed to help clients assess their planning so far, support projects which are now moving forward at different stages of readiness and, operate successfully in a BAU state. Please click ⌄ to access the content of each section and click ❯ for more insights.

Successful BAU operation

Assess resourcing landscape for BAU

Introduce contractual changes

Define a robust status assessment approach

3. Transition to BAU

1. Planning and strategy

2. Process and delivery

Set up a project team for success

Smart planning

Develop a clear strategy

Assign key workstreams

Identify PSCs

IR35 readiness framework

Deloitte.

Our 'what does good look like' readiness framework is designed to help clients assess their planning so far, support projects which are now moving forward at different stages of readiness and, operate successfully in a BAU state. Please click ⌄ to access the content of each section and click ❯ for more insights.
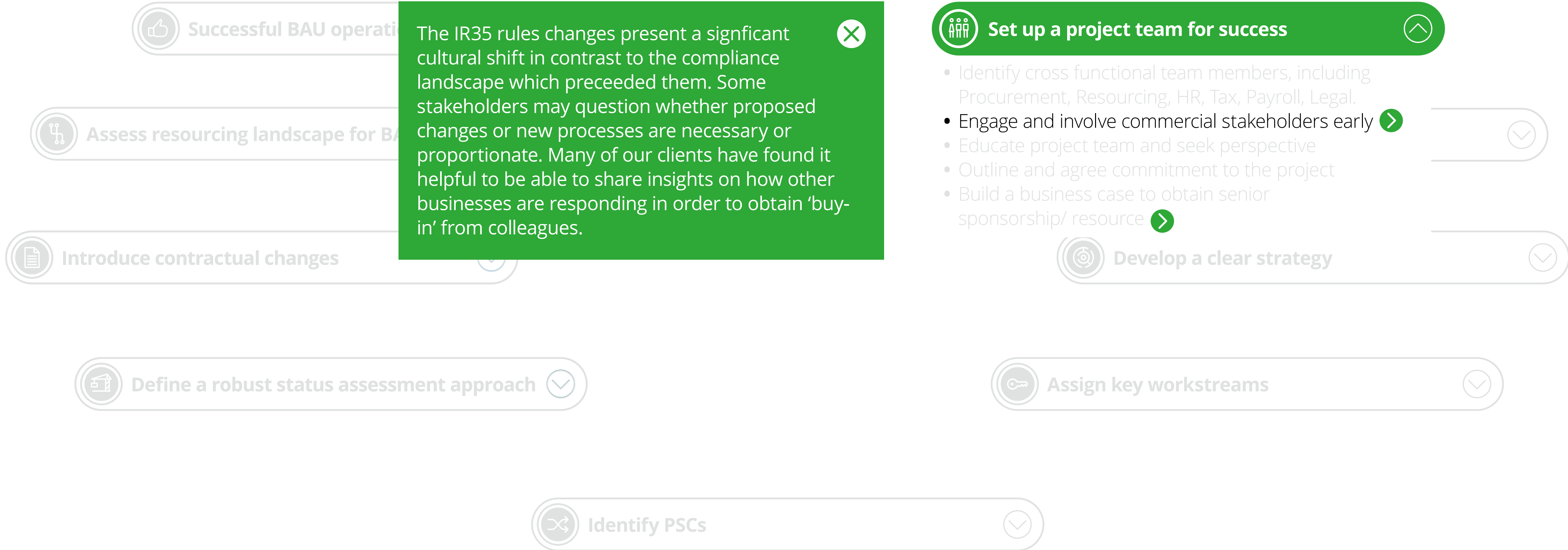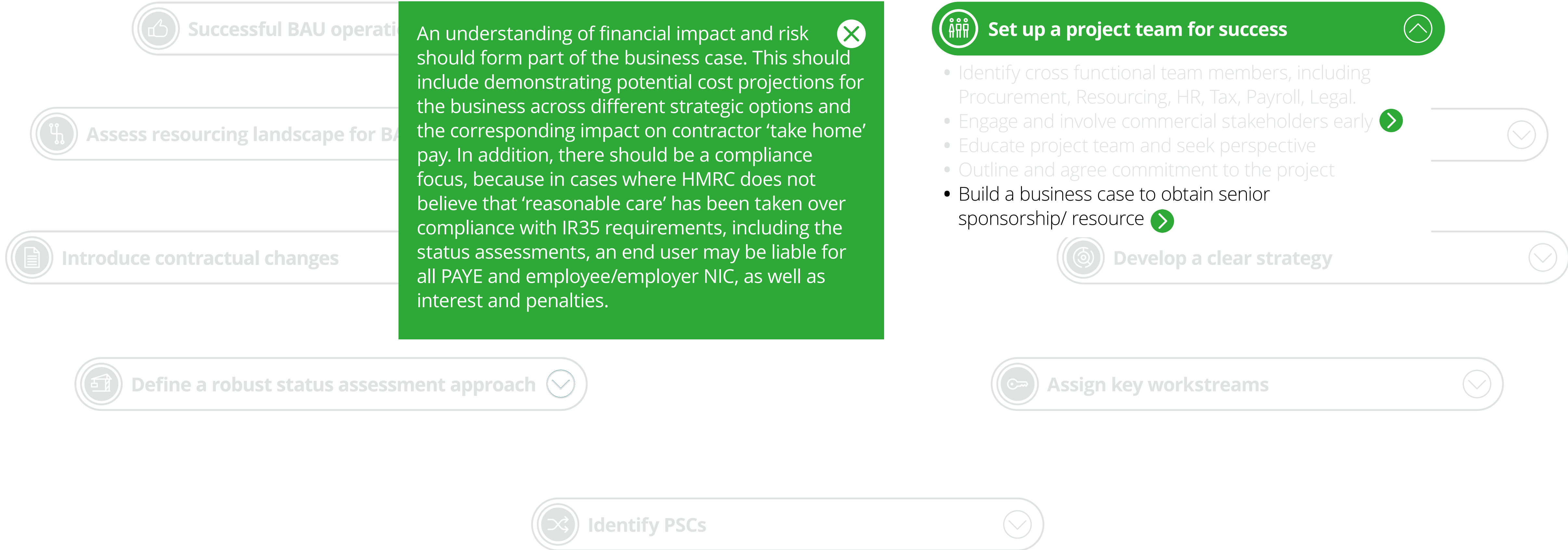
Successful BAU operation

Assess resourcing landscape for BAU

Introduce contractual changes

Define a robust status assessment approach

Identify PSCs

3. Transition to BAU

1. Planning and strategy

2. Process and delivery

Set up a project team for success

- Identify cross functional team members, including Procurement, Resourcing, HR, Tax, Payroll, Legal.
- Engage and involve commercial stakeholders early ❯
- Educate project team and seek perspective
- Outline and agree commitment to the project
- Build a business case to obtain senior sponsorship/ resource ❯

Develop a clear strategy

Assign key workstreams

IR35 readiness framework

Deloitte.

Our 'what does good look like' readiness framework is designed to help clients assess their planning so far, support projects which are now moving forward at different stages of readiness and, operate successfully in a BAU state. Please click ⌄ to access the content of each section and click ❯ for more insights.

Successful BAU operati...

Assess resourcing landscape for BA...

Introduce contractual changes

Define a robust status assessment approach

Identify PSCs

The IR35 rules changes present a signficant cultural shift in contrast to the compliance landscape which preceeded them. Some stakeholders may question whether proposed changes or new processes are necessary or proportionate. Many of our clients have found it helpful to be able to share insights on how other businesses are responding in order to obtain 'buy-in' from colleagues.

Set up a project team for success

- Identify cross functional team members, including Procurement, Resourcing, HR, Tax, Payroll, Legal.
- Engage and involve commercial stakeholders early ❯
- Educate project team and seek perspective
- Outline and agree commitment to the project
- Build a business case to obtain senior sponsorship/ resource ❯

Develop a clear strategy

Assign key workstreams

IR35 readiness framework

Deloitte.

Our 'what does good look like' readiness framework is designed to help clients assess their planning so far, support projects which are now moving forward at different stages of readiness and, operate successfully in a BAU state. Please click ⌄ to access the content of each section and click ❯ for more insights.

Successful BAU operati...

Assess resourcing landscape for BA...

Introduce contractual changes

Define a robust status assessment approach

Identify PSCs

An understanding of financial impact and risk should form part of the business case. This should include demonstrating potential cost projections for the business across different strategic options and the corresponding impact on contractor 'take home' pay. In addition, there should be a compliance focus, because in cases where HMRC does not believe that 'reasonable care' has been taken over compliance with IR35 requirements, including the status assessments, an end user may be liable for all PAYE and employee/employer NIC, as well as interest and penalties.
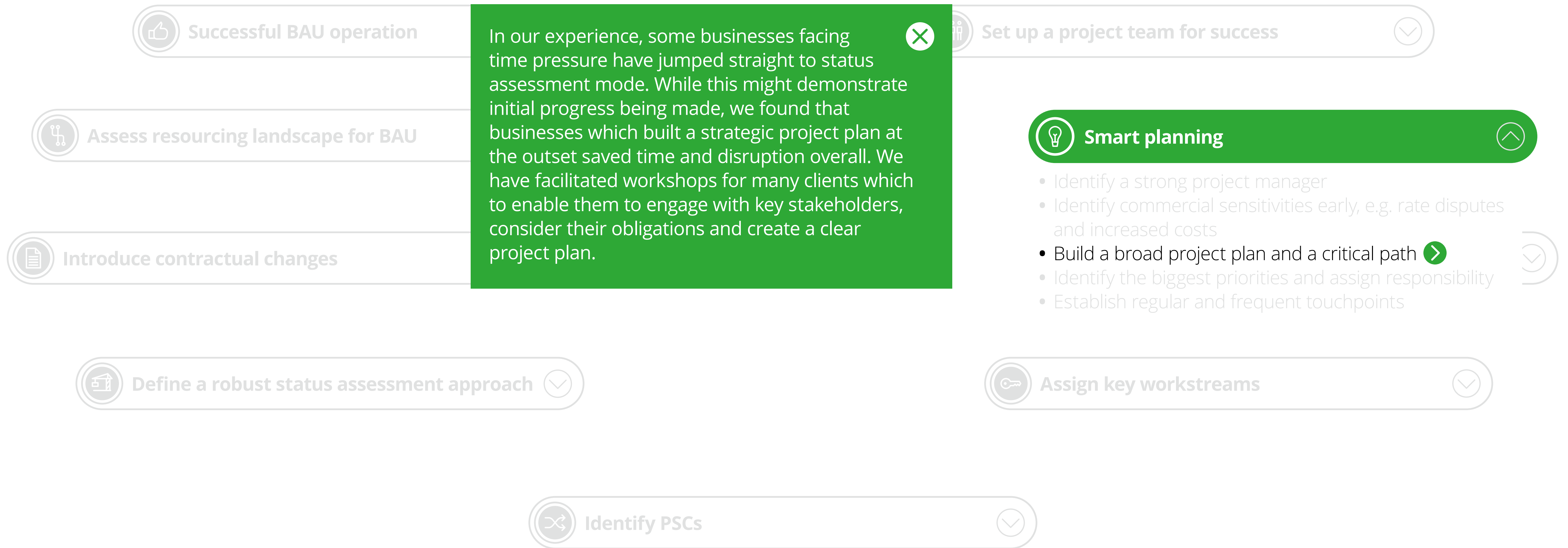
Set up a project team for success

- Identify cross functional team members, including Procurement, Resourcing, HR, Tax, Payroll, Legal.
- Engage and involve commercial stakeholders early ❯
- Educate project team and seek perspective
- Outline and agree commitment to the project
- Build a business case to obtain senior sponsorship/ resource ❯

Develop a clear strategy

Assign key workstreams

IR35 readiness framework

Deloitte.

Our 'what does good look like' readiness framework is designed to help clients assess their planning so far, support projects which are now moving forward at different stages of readiness and, operate successfully in a BAU state. Please click ⌄ to access the content of each section and click ❯ for more insights.
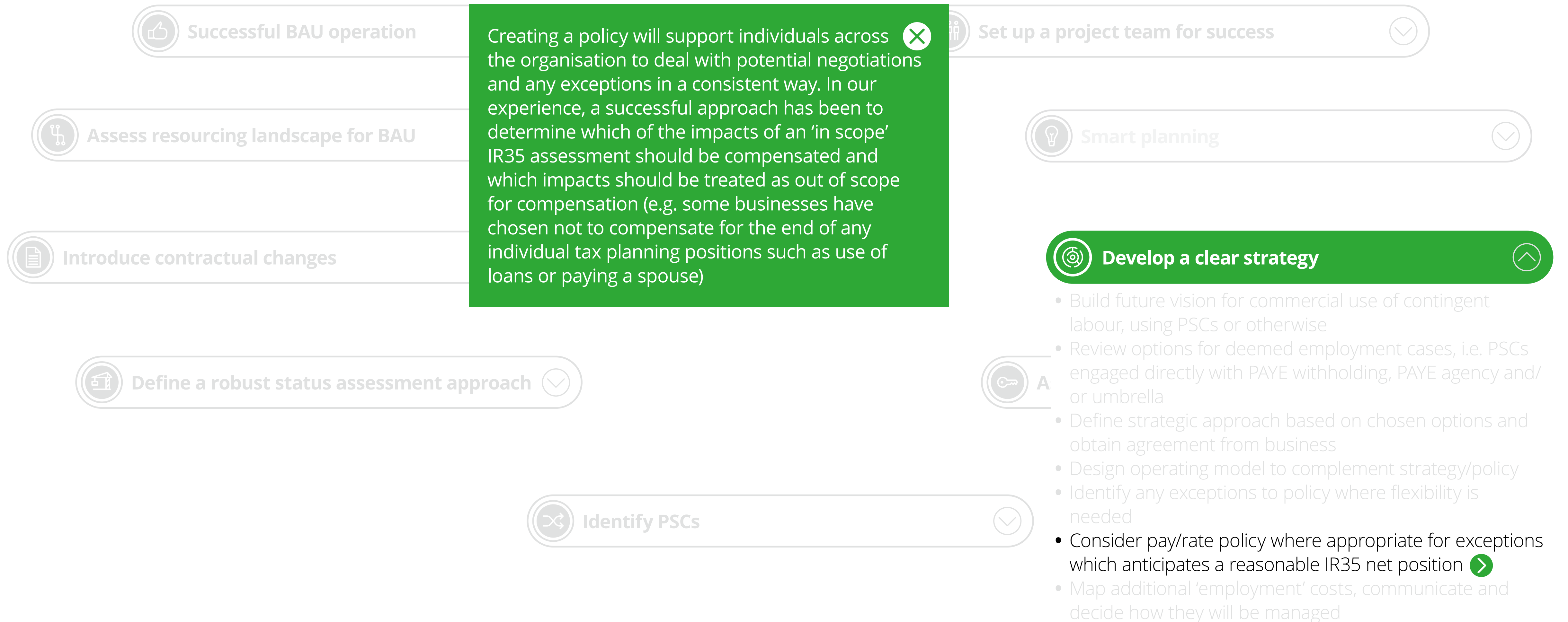
Successful BAU operation

Set up a project team for success

Assess resourcing landscape for BAU

1. Planning and strategy

3. Transition to BAU

2. Process and delivery

Introduce contractual changes

Smart planning

- Identify a strong project manager
- Identify commercial sensitivities early, e.g. rate disputes and increased costs
- Build a broad project plan and a critical path ❯
- Identify the biggest priorities and assign responsibility
- Establish regular and frequent touchpoints

Define a robust status assessment approach
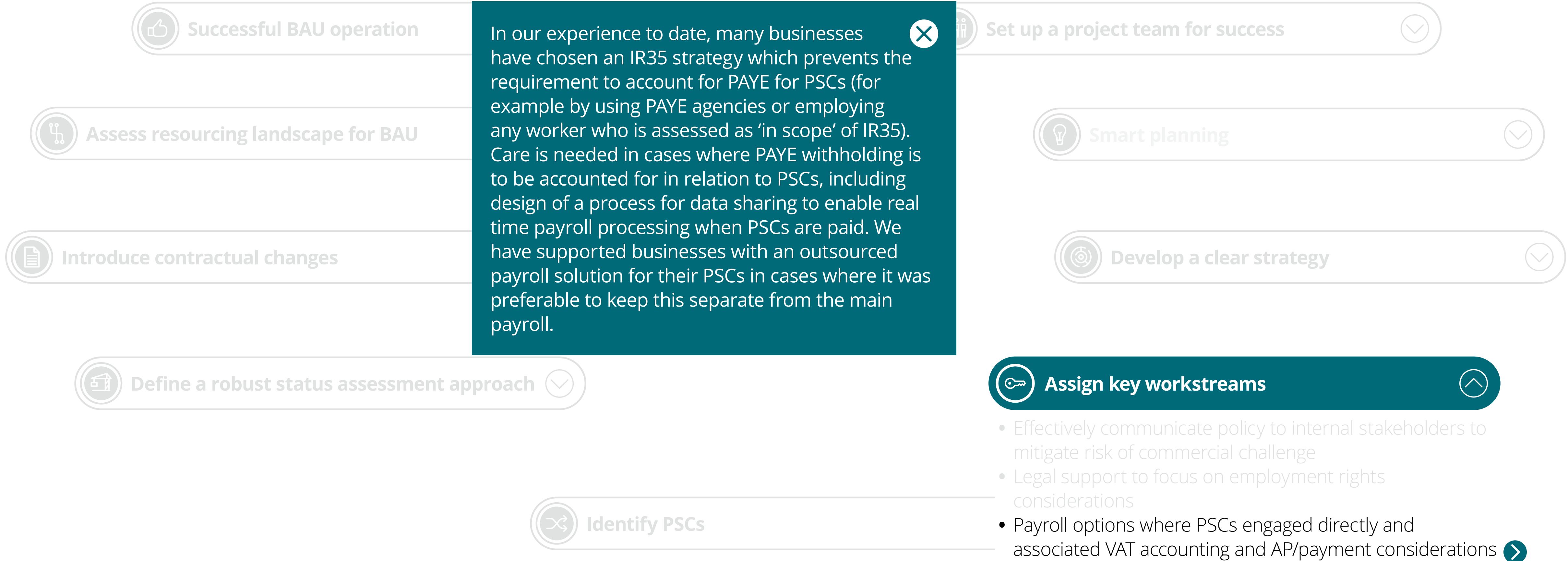
Assign key workstreams

Identify PSCs

IR35 readiness framework

Deloitte.

Our 'what does good look like' readiness framework is designed to help clients assess their planning so far, support projects which are now moving forward at different stages of readiness and, operate successfully in a BAU state. Please click ⌄ to access the content of each section and click ❯ for more insights.

Successful BAU operation

Assess resourcing landscape for BAU

Introduce contractual changes

Define a robust status assessment approach

Identify PSCs

Set up a project team for success

In our experience, some businesses facing time pressure have jumped straight to status assessment mode. While this might demonstrate initial progress being made, we found that businesses which built a strategic project plan at the outset saved time and disruption overall. We have facilitated workshops for many clients which to enable them to engage with key stakeholders, consider their obligations and create a clear project plan. ✕

Smart planning
- Identify a strong project manager
- Identify commercial sensitivities early, e.g. rate disputes and increased costs
- **Build a broad project plan and a critical path** ❯
- Identify the biggest priorities and assign responsibility
- Establish regular and frequent touchpoints

Assign key workstreams

IR35 readiness framework

Deloitte.

Our 'what does good look like' readiness framework is designed to help clients assess their planning so far, support projects which are now moving forward at different stages of readiness and, operate successfully in a BAU state. Please click ⌄ to access the content of each section and click ❯ for more insights.

Successful BAU operation ⌄

Assess resourcing landscape for BAU ⌄

Introduce contractual changes ⌄

Define a robust status assessment approach ⌄

Set up a project team for success ⌄

Smart planning ⌄

3. Transition to BAU

1. Planning and strategy

2. Process and delivery

Identify PSCs ⌄

Develop a clear strategy

- Build future vision for commercial use of contingent labour, using PSCs or otherwise
- Review options for deemed employment cases, i.e. PSCs engaged directly with PAYE withholding, PAYE agency and/ or umbrella
- Define strategic approach based on chosen options and obtain agreement from business
- Design operating model to complement strategy/policy
- Identify any exceptions to policy where flexibility is needed
- Consider pay/rate policy where appropriate for exceptions which anticipates a reasonable IR35 net position ❯
- Map additional 'employment' costs, communicate and decide how they will be managed

IR35 readiness framework

Deloitte.

Our 'what does good look like' readiness framework is designed to help clients assess their planning so far, support projects which are now moving forward at different stages of readiness and, operate successfully in a BAU state. Please click ⌄ to access the content of each section and click ❯ for more insights.

Successful BAU operation

Assess resourcing landscape for BAU

Introduce contractual changes

Creating a policy will support individuals across the organisation to deal with potential negotiations and any exceptions in a consistent way. In our experience, a successful approach has been to determine which of the impacts of an 'in scope' IR35 assessment should be compensated and which impacts should be treated as out of scope for compensation (e.g. some businesses have chosen not to compensate for the end of any individual tax planning positions such as use of loans or paying a spouse)

Define a robust status assessment approach

Identify PSCs

Set up a project team for success

Smart planning

Develop a clear strategy

- Build future vision for commercial use of contingent labour, using PSCs or otherwise
- Review options for deemed employment cases, i.e. PSCs engaged directly with PAYE withholding, PAYE agency and/ or umbrella
- Define strategic approach based on chosen options and obtain agreement from business
- Design operating model to complement strategy/policy
- Identify any exceptions to policy where flexibility is needed
- Consider pay/rate policy where appropriate for exceptions which anticipates a reasonable IR35 net position ❯
- Map additional 'employment' costs, communicate and decide how they will be managed

IR35 readiness framework

Deloitte.

Our 'what does good look like' readiness framework is designed to help clients assess their planning so far, support projects which are now moving forward at different stages of readiness and, operate successfully in a BAU state. Please click ⌄ to access the content of each section and click ❯ for more insights.

Successful BAU operation

Set up a project team for success

Assess resourcing landscape for BAU

Smart planning

Introduce contractual changes

Develop a clear strategy

3. Transition to BAU

1. Planning and strategy

2. Process and delivery

Define a robust status assessment approach

Assign key workstreams

- Effectively communicate policy to internal stakeholders to mitigate risk of commercial challenge
- Legal support to focus on employment rights considerations
- Payroll options where PSCs engaged directly and associated VAT accounting and AP/payment considerations ❯

Identify PSCs

IR35 readiness framework

Deloitte.

Our 'what does good look like' readiness framework is designed to help clients assess their planning so far, support projects which are now moving forward at different stages of readiness and, operate successfully in a BAU state. Please click ⌄ to access the content of each section and click ❯ for more insights.

Successful BAU operation

Set up a project team for success

Assess resourcing landscape for BAU

Smart planning

Introduce contractual changes

Develop a clear strategy

In our experience to date, many businesses have chosen an IR35 strategy which prevents the requirement to account for PAYE for PSCs (for example by using PAYE agencies or employing any worker who is assessed as 'in scope' of IR35). Care is needed in cases where PAYE withholding is to be accounted for in relation to PSCs, including design of a process for data sharing to enable real time payroll processing when PSCs are paid. We have supported businesses with an outsourced payroll solution for their PSCs in cases where it was preferable to keep this separate from the main payroll. ✕

Define a robust status assessment approach

Assign key workstreams

- Effectively communicate policy to internal stakeholders to mitigate risk of commercial challenge
- Legal support to focus on employment rights considerations
- Payroll options where PSCs engaged directly and associated VAT accounting and AP/payment considerations ❯

Identify PSCs

IR35 readiness framework

Our 'what does good look like' readiness framework is designed to help clients assess their planning so far, support projects which are now moving forward at different stages of readiness and, operate successfully in a BAU state. Please click ⌄ to access the content of each section and click ❯ for more insights.

Deloitte.

Successful BAU operation

Assess resourcing landscape for BAU

Introduce contractual changes

Define a robust status assessment approach

3. Transition to BAU

1. Planning and strategy

Set up a project team for success

Smart planning

Develop a clear strategy

Assign key workstreams

- Identify current PSC engagements via:
  – Direct engagement – undertake analysis ❯
  – Preferred agency suppliers – request information*
  – Wider service providers – request information*
- *Design information request containing context and appropriate specificity to allow suppliers to identify where PSCs form part of their supply chain.
- Map length of contracting engagements for fixed term engagements and costs

Identify PSCs ⌃

IR35 readiness framework

Deloitte.

Our 'what does good look like' readiness framework is designed to help clients assess their planning so far, support projects which are now moving forward at different stages of readiness and, operate successfully in a BAU state. Please click ⌄ to access the content of each section and click ❯ for more insights.

Successful BAU operation

Many clients have experienced challenges in identifying all PSCs from their vendor lists. We recommend considering the use of third party technology to analyse vendor lists at scale. Deloitte has developed technology which businesses have used to perform this analysis. ✕

Set up a project team for success

Assess resourcing landscape for BAU

Smart planning

Introduce contractual changes

- Identify current PSC engagements via:
  – Direct engagement – undertake analysis ❯
  – Preferred agency suppliers – request information*
  – Wider service providers – request information*
- *Design information request containing context and appropriate specificity to allow suppliers to identify where PSCs form part of their supply chain..
- Map length of contracting engagements for fixed term engagements and costs

Develop a clear strategy

Define a robust status assessment approach

Assign key workstreams

⤬ **Identify PSCs** ⌃

IR35 readiness framework

Deloitte.

Our 'what does good look like' readiness framework is designed to help clients assess their planning so far, support projects which are now moving forward at different stages of readiness and, operate successfully in a BAU state. Please click ⌄ to access the content of each section and click › for more insights.

- Design methodology to assess 'personal' v 'outsourced' service ›
- Segment 'in scope' PSC population into 'roles' which can be assessed on a group basis where appropriate ›
- Consider where policy positions can be reached on key technical principles to produce a triage approach to streamline the process
- Decide on status assessment approach
- Evaluate use of CEST versus other automated options ›
- Design a consistent way of resolving 'undetermined' cases
- Identify support required for non-tax specialists performing assessments
- Build appropriate escalation and monitoring processes ›
- Keep records of rationale of status decisions supported by evidence, as a minimum for cases where the decision is IR35 does not apply
- Design a process for sharing Status Determination Statement (SDS) with PSC and for accepting/managing status disputes ›

Define a robust status assessment approach ⌃

3. Transition to BAU

1. Planning and strategy

2. Process and delivery

Set up a project team for success ⌄

Smart planning ⌄

Develop a clear strategy ⌄

Assign key workstreams ⌄

Identify PSCs ⌄

IR35 readiness framework

Deloitte.

Our 'what does good look like' readiness framework is designed to help clients assess their planning so far, support projects which are now moving forward at different stages of readiness and, operate successfully in a BAU state. Please click ⌄ to access the content of each section and click ⟩ for more insights.

- Design methodology to assess 'personal' v 'outsourced' service ⟩
- Segment 'in scope' PSC population into 'roles' which can be assessed on a group basis where appropriate ⟩
- Consider where policy positions can be reached on key technical principles to produce a triage approach to streamline the process
- Decide on status assessment approach
- Evaluate use of CEST versus other automated options ⟩
- Design a consistent way of resolving 'undetermined' cases
- Identify support required for non-tax specialists performing assessments
- Build appropriate escalation and monitoring processes ⟩
- Keep records of rationale of status decisions supported by evidence, as a minimum for cases where the decision is IR35 does not apply
- Design a process for sharing Status Determination Statement (SDS) with PSC and for accepting/managing status disputes ⟩

Define a robust status assessment approach ⌃

As an end user, one of the key challenges in defining the 'in-scope' population is to distinguish between engagements utilising PSCs but as part of a fully contracted-out service (outside of scope of IR35 for the end user), in contrast to where the PSC is providing a personal service (within scope of IR35 for the end user) via the engagement. End users will need to develop a robust methodology to ensure that the approach mitigates any risk of arrangements being presented or re-badged as 'outsourced services' via supplier Statements of Work or similar contracting arrangements, and review the true underlying circumstances of the service provision to determine whether a personal service is being provided, for example who holds control over the contractor and who bears some or all of the risk and rewards of the services provided.

...t team for success ⌄

...art planning ⌄

...Develop a clear strategy ⌄

...ey workstreams ⌄

Identify PSCs ⌄

IR35 readiness framework

Deloitte.

Our 'what does good look like' readiness framework is designed to help clients assess their planning so far, support projects which are now moving forward at different stages of readiness and, operate successfully in a BAU state. Please click ⌄ to access the content of each section and click ❯ for more insights.

- Design methodology to assess 'personal' v 'outsourced' service ❯
- Segment 'in scope' PSC population into 'roles' which can be assessed on a group basis where appropriate ❯
- Consider where policy positions can be reached on key technical principles to produce a triage approach to streamline the process
- Decide on status assessment approach
- Evaluate use of CEST versus other automated options ❯
- Design a consistent way of resolving 'undetermined' cases
- Identify support required for non-tax specialists performing assessments
- Build appropriate escalation and monitoring processes ❯
- Keep records of rationale of status decisions supported by evidence, as a minimum for cases where the decision is IR35 does not apply
- Design a process for sharing Status Determination Statement (SDS) with PSC and for accepting/managing status disputes ❯

Define a robust status assessment approach ⌃

Efficiencies can be achieved by identifying roles with common features that will enable one status assessment to be undertaken that can then be applied to all workers in a particular role. Care should be taken to identify any significant practical differences in how particular roles, which may look the same on paper, operate in practice. ✕

...t team for success ⌄

...art planning ⌄

Develop a clear strategy ⌄

Assign key workstreams ⌄

Identify PSCs ⌄

IR35 readiness framework

Our 'what does good look like' readiness framework is designed to help clients assess their planning so far, support projects which are now moving forward at different stages of readiness and, operate successfully in a BAU state. Please click ⌄ to access the content of each section and click ❯ for more insights.

- Design methodology to assess 'personal' v 'outsourced' service ❯
- Segment 'in scope' PSC population into 'roles' which can be assessed on a group basis where appropriate ❯
- Consider where policy positions can be reached on key technical principles to produce a triage approach to streamline the process
- Decide on status assessment approach
- Evaluate use of CEST versus other automated options ❯
- Design a consistent way of resolving 'undetermined' cases
- Identify support required for non-tax specialists performing assessments
- Build appropriate escalation and monitoring processes ❯
- Keep records of rationale of status decisions supported by evidence, as a minimum for cases where the decision is IR35 does not apply
- Design a process for sharing Status Determination Statement (SDS) with PSC and for accepting/managing status disputes ❯

Our artcile "IR35 status assessments" contains more insights on this area. ✕

Define a robust status assessment approach ⌃

...t team for success ⌄

Smart planning ⌄

Develop a clear strategy ⌄

Assign key workstreams ⌄

Identify PSCs ⌄

IR35 readiness framework

Deloitte.

Our 'what does good look like' readiness framework is designed to help clients assess their planning so far, support projects which are now moving forward at different stages of readiness and, operate successfully in a BAU state. Please click ⌄ to access the content of each section and click ❯ for more insights.

- Design methodology to assess 'personal' v 'outsourced' service ❯
- Segment 'in scope' PSC population into 'roles' which can be assessed on a group basis where appropriate ❯
- Consider where policy positions can be reached on key technical principles to produce a triage approach to streamline the process
- Decide on status assessment approach
- Evaluate use of CEST versus other automated options ❯
- Design a consistent way of resolving 'undetermined' cases
- Identify support required for non-tax specialists performing assessments
- **Build appropriate escalation and monitoring processes** ❯
- Keep records of rationale of status decisions supported by evidence, as a minimum for cases where the decision is IR35 does not apply
- Design a process for sharing Status Determination Statement (SDS) with PSC and for accepting/managing status disputes ❯

In our experience, the way in tax specialists have interpreted questions included in an employment status assessment may be different from how a non-tax specialist has interpreted the same question, resulting in very different outcomes. Organisations should provide sufficient education to non-tax specialists completing status assessment questionnaires, with appropriate tax specialist review factored into the process, particularly for undetermined or 'outside of IR35' outcomes. Our article "IR35 status assessments" contains more insights on this area.

... team for success ⌄

... art planning ⌄

Develop a clear strategy ⌄

Define a robust status assessment approach ⌃

Assign key workstreams ⌄

Identify PSCs ⌄

IR35 readiness framework

Deloitte.

Our 'what does good look like' readiness framework is designed to help clients assess their planning so far, support projects which are now moving forward at different stages of readiness and, operate successfully in a BAU state. Please click ⌄ to access the content of each section and click ❯ for more insights.

- Design methodology to assess 'personal' v 'outsourced' service ❯
- Segment 'in scope' PSC population into 'roles' which can be assessed on a group basis where appropriate ❯
- Consider where policy positions can be reached on key technical principles to produce a triage approach to streamline the process
- Decide on status assessment approach
- Evaluate use of CEST versus other automated options ❯
- Design a consistent way of resolving 'undetermined' cases
- Identify support required for non-tax specialists performing assessments
- Build appropriate escalation and monitoring processes ❯
- Keep records of rationale of status decisions supported by evidence, as a minimum for cases where the decision is IR35 does not apply
- Design a process for sharing Status Determination Statement (SDS) with PSC and for accepting/managing status disputes ❯

Define a robust status assessment approach ⌃

A successful communication strategy can limit SDS disputes by providing a clear rationale for outcomes, and by also sharing the work that has been undertaken to reach those outcomes. In addition, introducing triage processes to respond to SDS appeals can ensure that they can be handled efficiently, with most time being spent on well considered responses which, for example, might challenge the business' understanding of the underlying facts of the engagement which is likely to be important and could influence the case outcome. ✕

...t team for success ⌄

...rt planning ⌄

Develop a clear strategy ⌄

Assign key workstreams ⌄

Identify PSCs ⌄

IR35 readiness framework

Deloitte.

Our 'what does good look like' readiness framework is designed to help clients assess their planning so far, support projects which are now moving forward at different stages of readiness and, operate successfully in a BAU state. Please click ⌄ to access the content of each section and click ❯ for more insights.

Successful BAU operation ⌄

Assess resourcing landscape for BAU ⌄

Introduce contractual changes ⌃

- Identify current contracting arrangements and terms for 'in scope' PSC population
- Design new contractual clauses to complement strategy and manage tax risk in supply chain ❯
- Address practicality of contract renegotiation approach
- Design escalation process for handling challenges/ disputes

3. Transition to BAU

1. Planning and strategy

2. Process and delivery

Set up a project team for success ⌄

Smart planning ⌄

Develop a clear strategy ⌄

Assign key workstreams ⌄
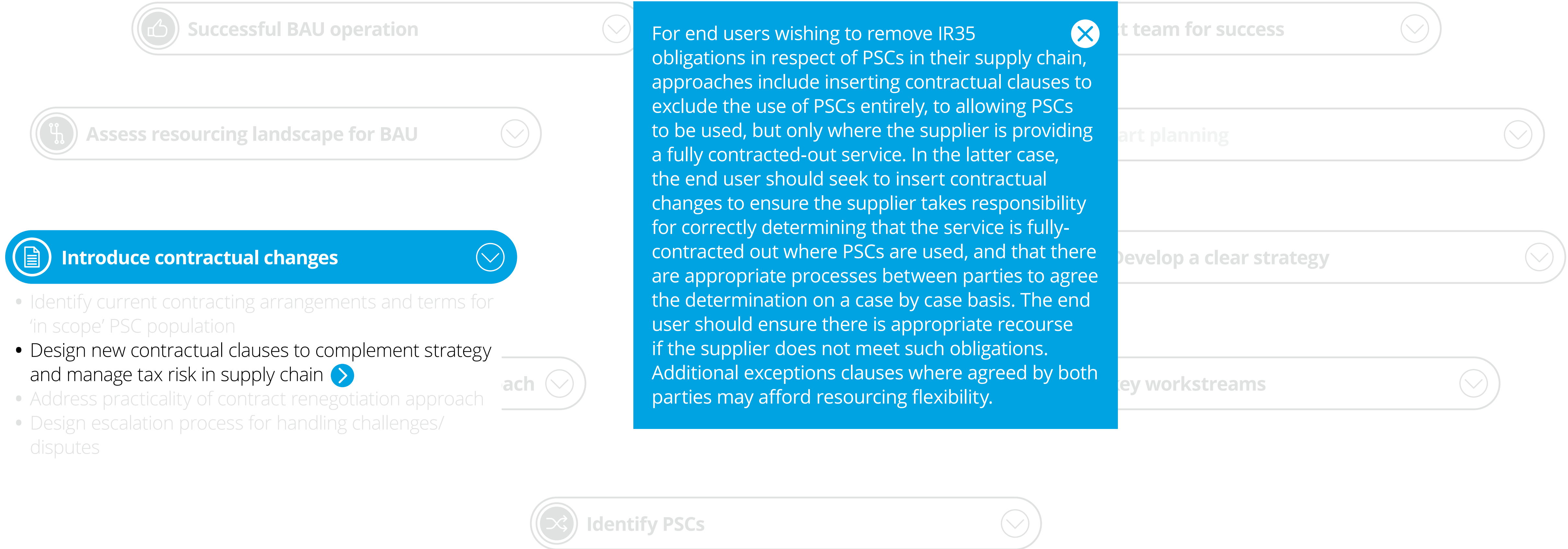
...ach ⌄

Identify PSCs ⌄

IR35 readiness framework

Our 'what does good look like' readiness framework is designed to help clients assess their planning so far, support projects which are now moving forward at different stages of readiness and, operate successfully in a BAU state. Please click ⌄ to access the content of each section and click ❯ for more insights.

Successful BAU operation

Assess resourcing landscape for BAU

Introduce contractual changes

• Identify current contracting arrangements and terms for 'in scope' PSC population

• Design new contractual clauses to complement strategy and manage tax risk in supply chain ❯

• Address practicality of contract renegotiation approach

• Design escalation process for handling challenges/disputes

...t team for success

...rt planning

Develop a clear strategy

...ey workstreams

Identify PSCs

For end users wishing to remove IR35 obligations in respect of PSCs in their supply chain, approaches include inserting contractual clauses to exclude the use of PSCs entirely, to allowing PSCs to be used, but only where the supplier is providing a fully contracted-out service. In the latter case, the end user should seek to insert contractual changes to ensure the supplier takes responsibility for correctly determining that the service is fully-contracted out where PSCs are used, and that there are appropriate processes between parties to agree the determination on a case by case basis. The end user should ensure there is appropriate recourse if the supplier does not meet such obligations. Additional exceptions clauses where agreed by both parties may afford resourcing flexibility.
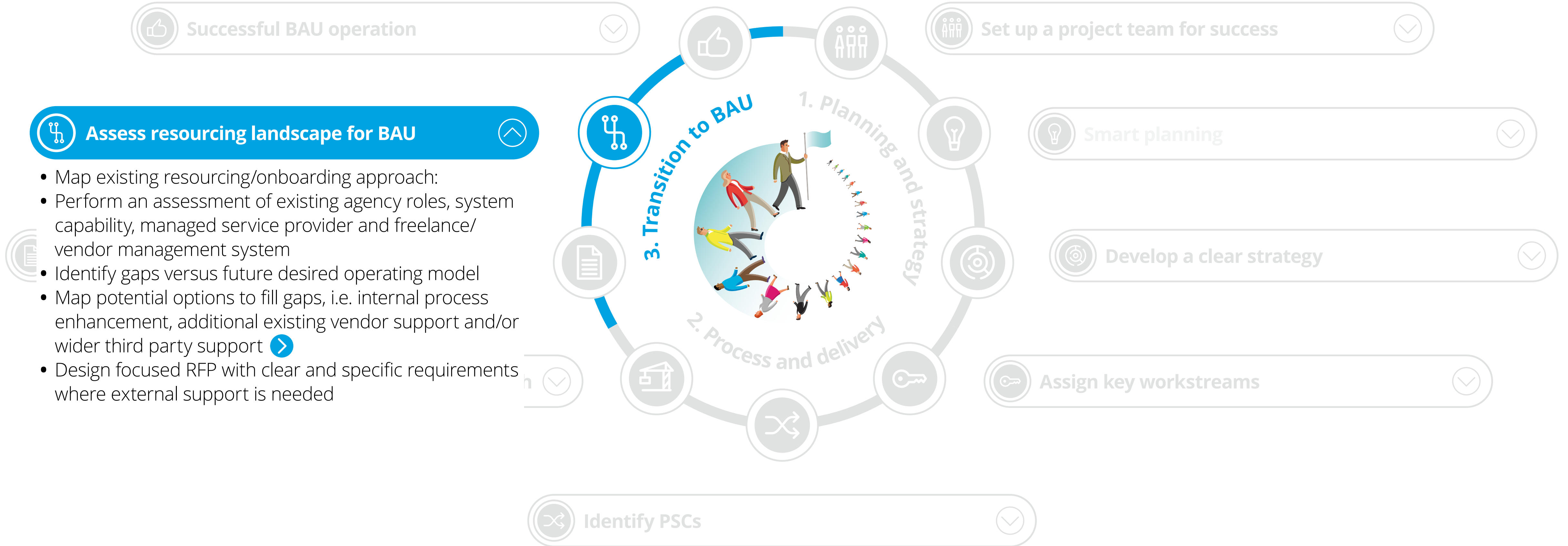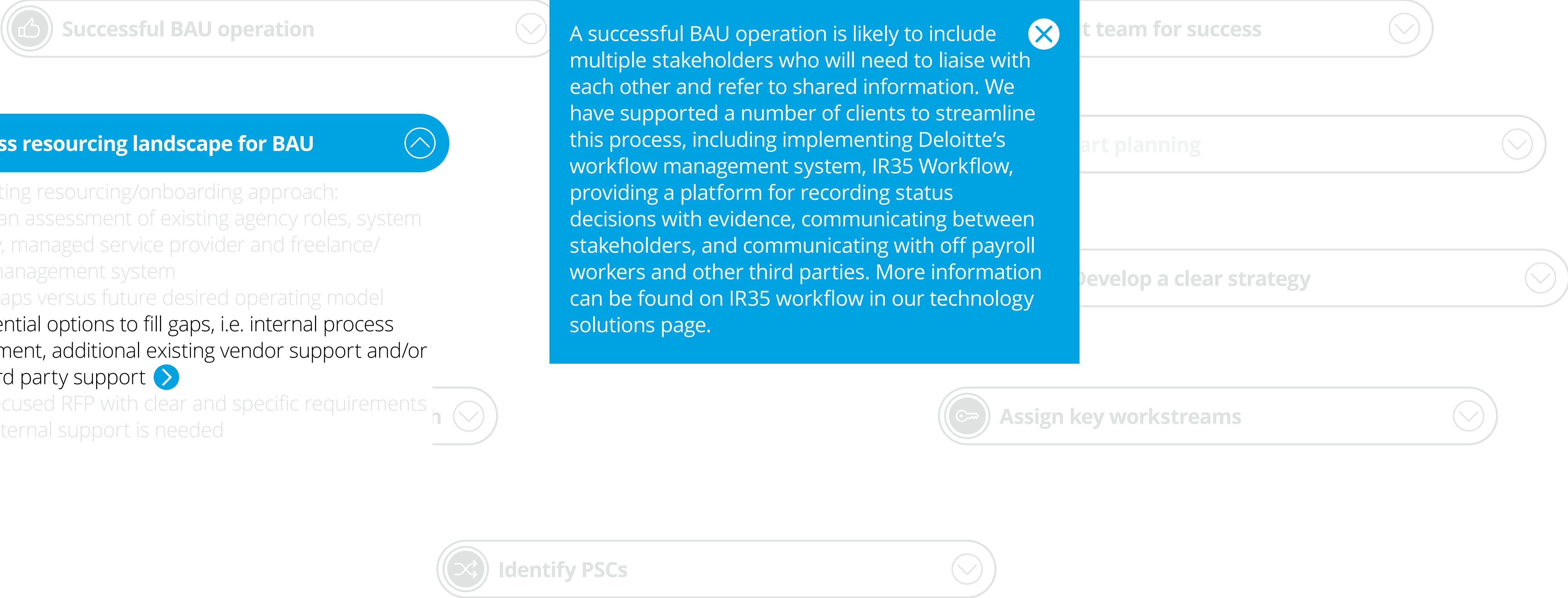
IR35 readiness framework

Our 'what does good look like' readiness framework is designed to help clients assess their planning so far, support projects which are now moving forward at different stages of readiness and, operate successfully in a BAU state. Please click ⌄ to access the content of each section and click ❯ for more insights.

Successful BAU operation

Set up a project team for success

Assess resourcing landscape for BAU

- Map existing resourcing/onboarding approach:
- Perform an assessment of existing agency roles, system capability, managed service provider and freelance/vendor management system
- Identify gaps versus future desired operating model
- Map potential options to fill gaps, i.e. internal process enhancement, additional existing vendor support and/or wider third party support ❯
- Design focused RFP with clear and specific requirements where external support is needed

3. Transition to BAU

1. Planning and strategy

2. Process and delivery

Smart planning

Develop a clear strategy

Assign key workstreams

Identify PSCs

IR35 readiness framework

Deloitte.

Our 'what does good look like' readiness framework is designed to help clients assess their planning so far, support projects which are now moving forward at different stages of readiness and, operate successfully in a BAU state. Please click ⌄ to access the content of each section and click ❯ for more insights.
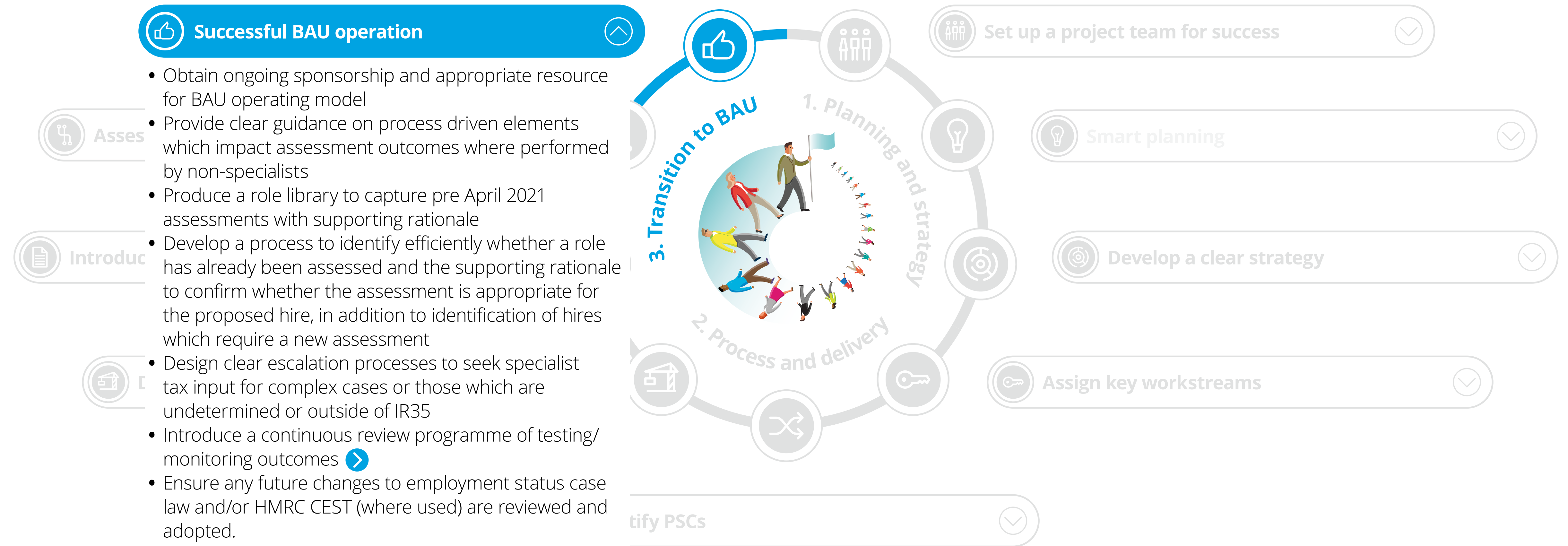
Successful BAU operation ⌄

...t team for success ⌄

Assess resourcing landscape for BAU ⌃

- Map existing resourcing/onboarding approach:
- Perform an assessment of existing agency roles, system capability, managed service provider and freelance/vendor management system
- Identify gaps versus future desired operating model
- **Map potential options to fill gaps, i.e. internal process enhancement, additional existing vendor support and/or wider third party support ❯**
- Design focused RFP with clear and specific requirements where external support is needed

...rt planning ⌄

Develop a clear strategy ⌄

A successful BAU operation is likely to include multiple stakeholders who will need to liaise with each other and refer to shared information. We have supported a number of clients to streamline this process, including implementing Deloitte's workflow management system, IR35 Workflow, providing a platform for recording status decisions with evidence, communicating between stakeholders, and communicating with off payroll workers and other third parties. More information can be found on IR35 workflow in our technology solutions page.

Assign key workstreams ⌄

Identify PSCs ⌄

IR35 readiness framework

Deloitte.

Our 'what does good look like' readiness framework is designed to help clients assess their planning so far, support projects which are now moving forward at different stages of readiness and, operate successfully in a BAU state. Please click ⌄ to access the content of each section and click ❯ for more insights.

👍 Successful BAU operation ⌃

- Obtain ongoing sponsorship and appropriate resource for BAU operating model
- Provide clear guidance on process driven elements which impact assessment outcomes where performed by non-specialists
- Produce a role library to capture pre April 2021 assessments with supporting rationale
- Develop a process to identify efficiently whether a role has already been assessed and the supporting rationale to confirm whether the assessment is appropriate for the proposed hire, in addition to identification of hires which require a new assessment
- Design clear escalation processes to seek specialist tax input for complex cases or those which are undetermined or outside of IR35
- Introduce a continuous review programme of testing/monitoring outcomes ❯
- Ensure any future changes to employment status case law and/or HMRC CEST (where used) are reviewed and adopted.

3. Transition to BAU

1. Planning and strategy

2. Process and delivery

Set up a project team for success

Smart planning

Develop a clear strategy

Assign key workstreams

...tify PSCs

IR35 readiness framework

Deloitte.

Our 'what does good look like' readiness framework is designed to help clients assess their planning so far, support projects which are now moving forward at different stages of readiness and, operate successfully in a BAU state. Please click ⌄ to access the content of each section and click ❯ for more insights.

Successful BAU operation

- Obtain ongoing sponsorship and appropriate resource for BAU operating model
- Provide clear guidance on process driven elements which impact assessment outcomes where performed by non-specialists
- Produce a role library to capture pre April 2021 assessments with supporting rationale
- Develop a process to identify efficiently whether a role has already been assessed and the supporting rationale to confirm whether the assessment is appropriate for the proposed hire, in addition to identification of hires which require a new assessment
- Design clear escalation processes to seek specialist tax input for complex cases or those which are undetermined or outside of IR35
- **Introduce a continuous review programme of testing/ monitoring outcomes** ❯
- Ensure any future changes to employment status case law and/or HMRC CEST (where used) are reviewed and adopted.

The status of an engagement may change as the length of an engagement increases or a role develops or changes. For this reason it is important to design a robust process to check whether the original status determination remains appropriate, particularly in view of potential risk where case outcomes were initially undetermined or outside of IR35.

Asses

Introduc

tify PSCs

...eam for success

...planning

Develop a clear strategy

Assign key workstreams

Deloitte.