

PREPARING FOR IR35 CHANGES IN THE PRIVATE SECTOR

YOUR IR35 REFORMS CALENDAR

JULY 2020



- Gain information on the IR35 Reforms
- Establish whether your business is exempt from the Off-Payroll Rules
- Identify current workforce and different contractual chains in place for supplying workers

AUG/SEPT 2020

- Identify who in the organisation will be responsible for making status decisions for workers
- Identify approach for making status decisions eg. CEST, external IR35 assessment
- Undertake high level assessment of contractor workforce and identify essential contract roles.

- Conduct placement and role reviews for workers likely to work beyond 5/4/2021



OCT 2020

- Review contractual agreements and consider likely rate changes for 'caught' workers
- Finalise processes and communicate internally e.g who will assess roles and communicate determinations
- Review work practices to support IR35 status determinations

NOV/DEC 2020

EXPECTED AUTUMN BUDGET



- Assess any new roles for IR35 and include likely status in new role adverts and role instructions to Agencies

JAN 2021

FEB/MAR 2021

- Conduct training for internal staff, especially hiring managers on new processes
- Keep key stakeholders informed and engaged in the lead up to implementation date
- Re-contract all workers 'caught' by IR35



6th April Implementation of Off-Payroll rules

APRIL 2021



From **April 2021**, private sector businesses will be responsible for determining the employment status of any **PSC workers they engage**. We urge these businesses to prepare ahead of the Reform's implementation