

# WORKER STATUS AND IR35 AUDIT

## IS YOUR ORGANISATION UP-TO-DATE AND READY FOR IR35?

**With the pandemic and Brexit, organisations may have missed important changes introduced in April 2020, such as:**

- a duty to issue new employees with a written statement of employment particulars from day one;
- a change to the way holiday pay is calculated for certain workers to include the average remuneration in the previous 12 months;
- agency workers now have the right to the same pay as permanent staff once they have been engaged by the same employer in the same role for 12 weeks.

April 2021 brings another significant change: medium and large businesses will become responsible for determining the tax status of contractors, under the new IR35 rules.

In addition, there have been a spate of court cases concerning companies incorrectly labelling people as self-employed contractors instead of being workers and the Supreme Court is due to confirm whether Uber drivers are workers.

**To assist our clients – we are offering a fixed price audit which includes:**

- an audit of your organisation's contracts with employees, agency workers and contractors;
- determining if your contracts and policies should be updated;
- identifying groups of contractors who may have employment rights;
- determining whether the new IR35 rules apply to your organisation;
- determining which groups of contractors are likely to fall within IR35.
- recommendations on how to be prepared for the new IR35 rules, how to protect your organisation and guidance to management on:
  - how to identify contracts that may fall within IR35;
  - the issues to consider when determining the tax status of contractors (which is required under the new legislation);
  - how to correctly calculate holiday pay entitlement.

**£2,500 + VAT**

If you would like to find out more or wish to book an audit, please contact **Sandra Martins**, Head of Employment:

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*Please note that the audit assumes that your organisation has written contracts in place with your employees and contractors (with a maximum 4 versions). The audit will not include: (i) amendments to contracts with employees or contractors; (ii) full determination of the tax status of your contractors. We can provide this additional work to you and would be happy to discuss and agree a separate fee.*