## APPENDIX A – IR35 outcome letter to worker

Dear *Temporary Worker,*

**Off-Payroll Working Rules (IR35)**

As you may be aware, off payroll working rules (IR35), which were first introduced in

2000 were revised in 2017 placing the onus on public sector bodies to determine the employment status of a contractor.

In essence, this means that with effect from 6th April 2017 Lincolnshire County Council has been responsible for undertaking an assessment to determine whether it is appropriate to deduct Pay As You Earn (PAYE) and National Insurance Contributions (NICs) on any payments made to temporary workers acting through a personal services company (PSC).

Further changes were due to come into effect on 6th April 2020; however, these have now been delayed until April 2021 due to the COVID-19 pandemic. Nevertheless, as the School has already prepared for these changes they have been implemented ahead of the proposed legislation as part of good practice.

In view of

***Either***

the contract for service you will be undertaking

***or***

the work you will be undertaking through INSERT NAME OF Agency

the HMRC's Check Employment Status for Tax Tool ([CEST](https://www.gov.uk/guidance/check-employment-status-for-tax)) has been completed to help determine whether the off-working rules apply to this assignment and if you should be treated as employed or self-employed for tax purposes.

Please find enclosed the Status Determination Statement (SDS) confirming your employment status for tax purposes. A copy of the HMRC CEST report is also enclosed and provides the reasons for the determination. If you disagree with the determination, please refer to the SDS for the appeals process.

In the meantime, should you have any queries in relation to the above please do not hesitate to contact me.

Yours sincerely

Head Teacher

CC. INSERT NAME OF AGENCY delete if worker not engaged through Agency

 Worker