



IR35 Checklist

This checklist will help you indicate your IR35 status as being a genuine contractor (outside) or an employee for tax purposes (inside). The terms reflect whether you are operating within the legislation's scope or not.

Inside IR35

- You carry out all of the work that your company is contracted to do personally
- You are being paid on a time basis
- You have close supervision by somebody in your client's business
- You are supplied with the equipment by a client and work at their premises
- You work for one client long-term
- All rejected work is corrected at your client's cost
- You don't have your own business identity
- You work for your own limited company, but receive employment benefits such as paid leave or sick pay

Outside IR35

- You have the right to delegate or substitute work contracted to another person and that right is exercised in practice
- Working for your own limited company and do not receive employment benefits such as paid leave or sick pay
- Being paid on a project basis or at a fixed price
- You can decide how and when you work and can send a substitute to do the job if you please
- You supply the appropriate equipment and may work from your own premises
- If you work with more than one client at one time or on short successive projects with a variety of clients
- All rejected work is to be corrected at your own cost
- You have your own business premises, insurance and branding