

IR35 Annual Declaration

School.....

Since April 2017, it is a legal requirement for public sector organisations to determine whether a worker is inside or outside the IR35 legislation. This determination must be undertaken prior to the worker being engaged. This requirement includes schools and it is recommended that each school appoints a dedicated person to manage IR35. Schools can easily determine the IR35 status of a worker by: completing [HMRC's Check Employment Status for Tax \(CEST\) online questionnaire](#). Where the rules apply, the School is required to calculate Income Tax and National Insurance contributions (NICs) and pay them over to HMRC. These amounts will be deducted from the intermediary's fee for the work provided. HMRC is likely to pursue this legislation robustly for the increased revenue and NI. The school will be liable for any non-compliance – this will include not just the additional tax/NI but also potential fines. There is also the likelihood of a full tax audit, as well as reputational damage to the school and the employer if you are not compliant. Schools are reminded that the Governors should be briefed on IR35 legislation and the approach the school takes to ensure compliance. Further guidance from HMRC can be found [here](#).

I certify that - the school is complying with IR35 guidelines as summarised above
Governors have been briefed on IR35 legislation and the approach the school takes to ensure compliance

Signed:

Designation:

Date: