**Royal Borough of Windsor and Maidenhead**

**Status Determination Statement (SDS)**

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| --- | --- |
| Name of worker and their role |  |
| Name of intermediary |  |
| Name and email address of manager completing assessment and date |  |
| Service area |  |
| Start and end date of assignment |  |
| Describe the assignment including a description of the role, how the worker will deliver the work, how the assignment will be managed and the arrangements for working hours. | |
|  | |
| The HMRC CEST assessment was completed on (insert date) and a copy is attached. (If required – see Advice – Personal Service Companies) | |
| The outcome of the assessment is: (select the appropriate statement) | |
| If the assignment were provided under a contract directly between the Council and the worker (ignoring the intermediary), then **the worker would be regarded as an employee for tax purposes.** Therefore IR35 applies and tax and NI must be deducted.  YES/NO (delete as appropriate) | If the assignment were provided under a contract directly between the Council and the worker (ignoring the intermediary), then **the worker would NOT be regarded as an employee for tax purposes**  YES/NO (delete as appropriate) |
| The reasons for this determination are: | The reasons for this determination are: |
| This assessment will be reviewed if there is a change to the terms of the assignment or at least annually, if the assignment is still in place. | |
| Dispute process  If you disagree with this assessment, you are entitled to submit a request for a review. Please submit your request, stating the reasons why you disagree with the determination as set out above, to the Manager named above.  The Council will respond to your request within 45 days of receipt. | |
| Copies of SDS issued: | |
| Insert workers name and date | Insert intermediary’s name(s) and date |
|  |  |
| IR35 Payroll form required ~~Yes~~/No (delete as applicable) | |
| Completed by insert managers name and date | Signed |