



**IR35**  **SHIELD**  
THE IR35 COMPLIANCE STANDARD

**IR35 SHIELD PRODUCT**  
**BROCHURE**  
IR35SHIELD.CO.UK

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# CEO MESSAGE

## WHY I BUILT IR35 SHIELD

I founded IR35 Shield to provide the market with an independent, unbiased and accurate tool to keep the country's valuable flexible workforce running smoothly and compliantly in the new Off-Payroll world.

IR35 case law has moved on considerably in the last decade. Barristers and armies of lawyers are now involved, and my experience of co-defending cases, including at tribunal, means IR35 Shield has been designed to pre-emptively shore up a future defence.

Remaining compliant in the new era is complex - a single assessment is not enough. IR35 Shield's compliance-led approach will help businesses quickly close down future HMRC investigations and avoid being dragged through a tax tribunal.

With more innovations for IR35 Shield on the horizon, we look forward to setting new standards for IR35 compliance.



**Dave Chaplin**  
CEO, IR35 Shield



# ABOUT US

OVER 20 YEARS' IR35 EXPERTISE

IR35 Shield was built by the development team at ContractorCalculator, the UK's leading website for the contingent workforce, attracting on average 200,000 visitors per month.

As well as being a renowned author on IR35 matters, CEO Dave Chaplin has consulted for HMRC, advised Government bodies on freelance tax matters and assists with defending IR35 appeals at tax tribunal.

Our assessment tool was first released back in 2009 and has since been used to deliver over 150,000 IR35 status determinations. Our wide network of contacts in the IR35 sphere, including tax experts, lawyers and barristers, have helped us develop and refine our services over the last decade.

Our customers choose IR35 Shield because of our specialist knowledge, independence and innovation. Designed to combine the perfect balance of human expertise and automation.

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# ENDORSEMENTS

RECOMMENDATIONS FROM EXPERTS



**CHRIS LESLIE**

**DIRECTOR, RESOLUTION OF HMRC TAX INVESTIGATIONS**

"We have worked collaboratively with the creators of IR35 Shield on IR35 tax cases, winning an appeal at the tribunal with their assistance in 2019. Their knowledge and expertise in this area is exemplary and is clearly reflected in the detailed and comprehensive manner in which they conduct status assessments."



**CRAWFORD TEMPLE**

**PROFESSIONAL PASSPORT, COMPLIANCE**

"We have known ContractorCalculator for over a decade and their knowledge of the IR35 space is exceptional. Our firm, Professional Passport, delivers compliance across the recruitment sector and we are strongly recommending both agencies and clients to use IR35 Shield as a way to manage the ongoing compliance requirements they will face as part of the off-payroll (IR35) reforms."

# TESTIMONIALS

FEEDBACK FROM OUR CUSTOMERS



**KATHERINE MILLER**

**HEAD OF LEGAL AND AUDIT - LA FOSSE ASSOCIATES**

"IR35 Shield has enabled us to offer an added value service that we otherwise would not have been able to provide to our clients. By underpinning our compliance offering, it has strengthened our reputation, while its own reputation has helped us get our clients on board with minimal fuss."



**STEVEN FRASER**

**PARTNER, GLOBAL PAYROLL & EMPLOYMENT TAXES - ANDERSON ANDERSON & BROWN**

"IR35 Shield has enabled us to carry out accurate status assessments in bulk, evaluate contract terms and working practices, and satisfy clients and contractors through collaborative assessments. These, along with the additional insights and features provided, have proven invaluable for our service offering."

**FOOTASYLUM** 

**DAVID NOTTAGE**

**TALENT ATTRACTION & ACQUISITION MANAGER - FOOTASYLUM**

"Having adopted IR35 Shield as our compliance solution, it's essentially been business as usual for us. We just open the tool, complete assessments as and when we need to and put the compliance observations into practice. The administration involved is minor. It's almost as if the Off-Payroll reform never happened."

# HOW TO BE IR35 COMPLIANT

## THE FULL COMPLIANCE PROCESS

### The compliance challenge

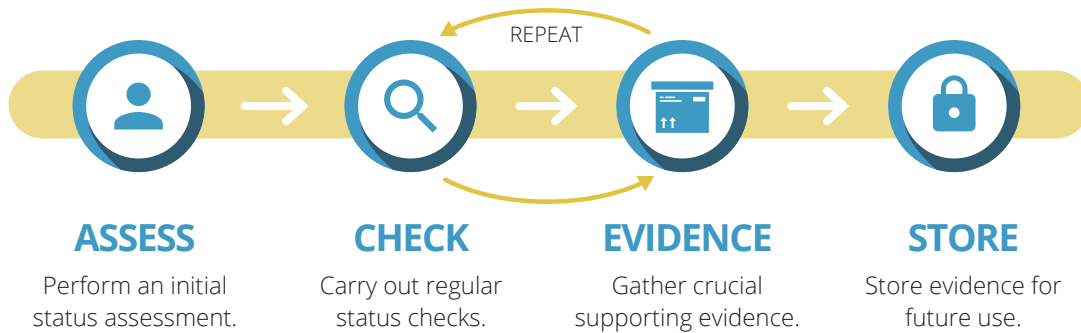
The Off-Payroll legislation presents a challenge: your contractors' status is determined before their contract begins, but how will you prove it remained accurate throughout the engagement?

Upfront assessments evaluate facts at the time, but regular checks need to be made, and evidence collected to support the original determination.

Robust Off-Payroll compliance is an ongoing process; a single upfront assessment is not enough.



# THE FULL IR35 COMPLIANCE PROCESS



HMRC guidance (ESM10014): To meet reasonable care; determinations should be thorough and accurate, involving people with a good understanding of the work. Reasonable care is not met if the client fails to reconsider determinations where there has been a material change in circumstances. Sufficient records of how decisions are made should also be preserved.



## The first step: Assessments

Involve key stakeholders in the assessment process (HR, legal, hiring managers) to ensure human oversight and more accurate initial status determinations.



## Ongoing: Regular checks & evidence gathering

If the initial determination is “outside IR35” then regular checks should be made to detect status changes during the contract. Regularly gather evidence during the contract to support the original determination and assist in the event of an enquiry.



## Store evidence

Preserve sufficient records to show how the decision was reached as per HMRC’s guidance (ESM10014).

# IR35 SHIELD FOR BUSINESS

AUTOMATED FULL COMPLIANCE DELIVERY

We are driven by creating solutions that deliver results for your business, clients and contingent workforce.



Our clients enjoy our simple to use, robust and scalable software. We've delivered over 150,000 determinations to date.



## **INDEPENDENT**

Our offering is compliance-led and not dependent on upselling other services based on the outcome or conclusions of status determinations.



## **ACCURATE**

Each status determination is undertaken using the same approach as a tribunal judge and aligns with current IR35 tribunal decisions.



## **FAST**

Using our unique Collaborative Assessments technology, status determinations take only 5 minutes, meaning no long waiting times.



## **UNBIASED**

Our bespoke algorithm, underpinned by current case law ensures delivery of consistent determinations, eliminating human error or bias.

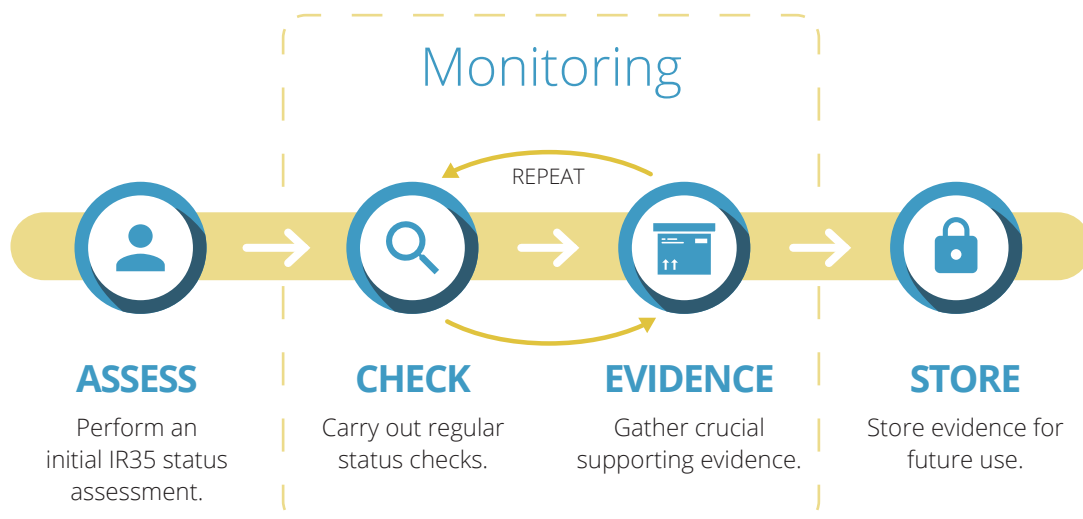


## Full compliance delivery

The necessary full compliance process is achieved using the following features:

- Collaborative Assessments: including role-based
- Monitoring: automated regular checking & evidence gathering
- Dispute management
- Cloud based for easy access
- Status Determination Statements
- Reporting & advanced analytics
- Assessment workflow management
- Tax calculators

Make upfront status assessments, automatically check status during the contract and collate key evidence.

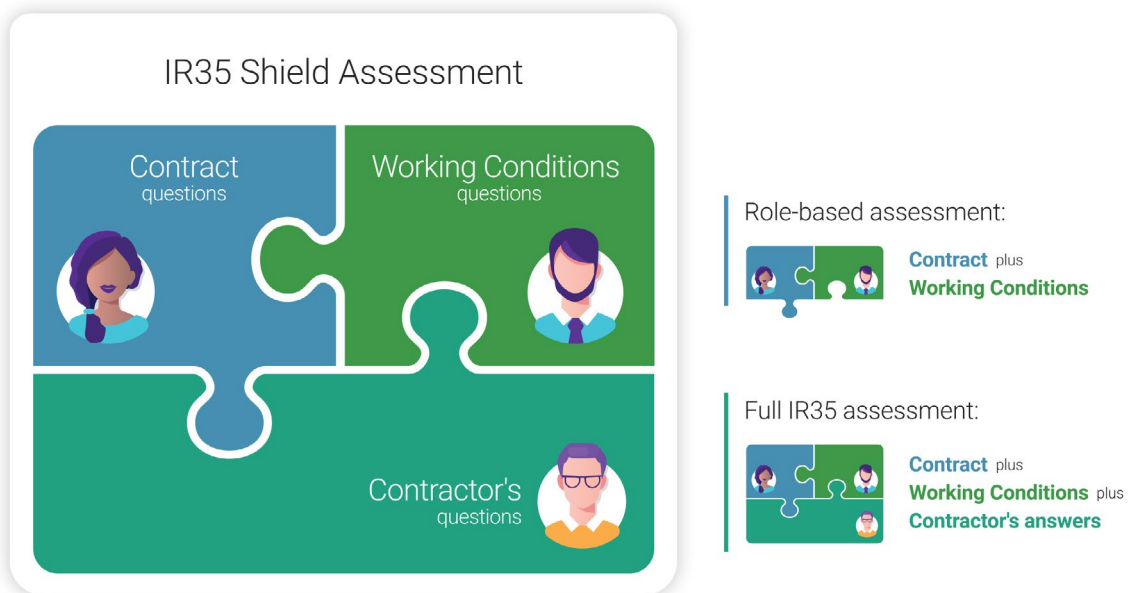


# ASSESSMENTS

INCLUDE EVERYONE IN THE SUPPLY CHAIN

## Collaborate for fair and robust assessments

Assessment information is collated from the most relevant parties, including the client, agency, HR/Legal and the contractor. This necessary human oversight and approval process helps to maximise precision and demonstrate reasonable care has been taken.



### 1 Take the assessment

A contractor is invited to complete the remaining questions on the collaborative assessment (5 minutes).



### 2 Client / agency notified

The client (or agency) is instantly notified of the determination.



### 3 Status Determination Statement

Upon approval a Status Determination Statement is issued to the client, agency and contractor.

# MONITORING

AUTOMATICALLY CHECK STATUS AND GATHER EVIDENCE

Monitoring automates regular checking and evidence gathering to support the original status determination.



## Reduce risk by early detection

Easily deployed, Monitoring is a simple and low maintenance way to keep track of your contractor's IR35 status by automatically alerting you to material changes as and when they happen, catching any costly problems early.

## Evidence supporting the determination

Monitoring features smart evidence gathering, with all the supporting information stored securely in the cloud. This means you can demonstrate you've taken reasonable care and provide evidence to support your original status determinations in the event of an HMRC investigation.

All the data gathered during the monitoring process can be downloaded easily, whenever you need it. This comprises a Monitoring Report, Status Determination Statements, re-assessments and all supporting evidence.

# COMPARE

## HOW DOES IR35 SHIELD MEASURE UP?

### Check Employment Status for Tax (CEST)

The government's online tool CEST represents HMRC's policy view of IR35, but has **no legal authority**. Although CEST can partially help with the first part of the compliance process, it has been subject to considerable scrutiny by many tax experts. The comparison chart below highlights some of these issues:

FEATURES & BENEFITS	IR35 SHIELD	CEST
Automated solution	✓	✓
Always available online tool	✓	✓
Scaled for business use (multiple users)	✓	✗
Encompasses all areas of case law	✓	✗
Returns no indeterminate results	✓	✗
Automatically rechecks status	✓	✗
Collects evidence during the engagement	✓	✗
Allows Collaboration through the chain	✓	✗
Provides a detailed 25 page SDS	✓	✗
Gives independent, accurate results	✓	✗
Produces insurable determinations	✓	✗



## CONTACT US

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**SPEAK WITH AN EXPERT**

<https://www.ir35shield.co.uk/GetIR35Shield>

WE'RE VERY HAPPY TO HELP

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