FREE PRINTABLE PACK · SDS AND DISAGREEMENT KIT

Status determination statement and disagreement kit

A status determination statement to fill in, the reasons it should cover, a disagreement letter, and a tracker for the 45 days.

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Who must give one

Under the off-payroll rules, a public sector client, or a medium or large private sector client, decides whether the rules apply and gives a status determination statement, with its reasons, to the worker and to whoever it contracts with — before the first payment. A private sector client is small, and does not decide, if it meets two or more of: turnover of £15 million or less, a balance sheet of £7.5 million or less, 50 employees or fewer. For a small client, the worker's own company decides.

Status determination statement

Client	______________________
Worker	______________________
Worker's company	______________________
Engagement and start date	______________________
Given to (worker and next party)	______________________
Date given	______________________

Conclusion

- ☐ The off-payroll rules apply: the worker would be an employee if engaged directly.
- ☐ The off-payroll rules do not apply.

The reasons it should cover

A statement needs its reasons, and reasons that engage with the facts. Cover each area HMRC's own status tool asks about, and say what the evidence showed:

- ☐ Substitutes and helpers
- ☐ Working arrangements
- ☐ Worker's financial risk
- ☐ Worker's involvement
- ☐ Your business

- [ ] Whether the client used HMRC's Check Employment Status for Tax tool, and its result

Disagreement letter

To: [client]

Engagement: [worker, company, start date]

I disagree with the status determination statement dated [date]. My reasons, with the facts that support them, are set out below. Please consider them and, within 45 days of receiving this letter, either confirm the determination with your reasons or give a new statement.

[Reasons, area by area]

[Name, role, date]

The 45-day tracker

The client must respond within 45 days, beginning with the day it receives the disagreement: the day it arrives is day 1. If it does not, it becomes liable for the tax and National Insurance until it responds.

Disagreement received (day 1) ______________________

Day 45 — respond by ______________________

Response sent ______________________

Outcome ______________________

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