

The UK landscape is changing. Here's how we can help.

IR35 and an expanded Right to Work regime now shape how UK businesses engage contractors. Here's what's changed — and how TalentDesk helps.

WHAT'S CHANGING

IR35 • off-payroll rules

The client decides — and carries the risk

For contractors working through their own limited company, in-scope clients must decide if each engagement is **inside or outside IR35**, and explain why in a Status Determination Statement (SDS). Without reasonable care, the tax liability can move to you.

Right to Work • from 1 Oct 2026

Checks now reach beyond employees

Right to Work checks now cover workers, individual subcontractors and people engaged through online platforms. Fines reach **£45,000 per worker**, or £60,000 for a repeat breach.

WHO MUST RUN IR35 ASSESSMENTS?

Every **public body**, plus any private-sector company that **exceeds two of these three**:

£15m

annual turnover

£7.5m

balance sheet total

50

employees

Under the limits? You're exempt — the contractor's own company decides instead. The limits rose in 2025, but they're judged on past accounts, so most newly exempt companies won't feel the change until April 2027.

WHAT DECIDES THE OUTCOME

Substitution

Can they genuinely send someone else?

Control

Who decides how, when and where?

Financial risk

Fixed price, own equipment, fixing mistakes unpaid.

Part and parcel

Benefits, managing staff, presenting as one of yours.

It's the **real working arrangement** that counts — not what the contract says.

IR35 reviews, built into your contractor records.

01 • Spot

Who's in scope

UK, incorporated, non-employee contractors are flagged automatically.

02 • Assess

19-question review

Answered by your manager. Assess up to 100 contractors at once.

03 • Determine

Clear status

Inside, Outside or Undetermined — with every answer scored.

04 • Issue

SDS in one click

Branded PDF emailed to the contractor and kept on file.



STATUS DETERMINATION STATEMENT

CLIENT Your company Ltd
 WORKER Alex Morgan
 WORKER'S PSC Morgan Studio Ltd
 DATE 06 Oct 2026

DETERMINATION: OUTSIDE IR35

Self-employed for tax purposes

Question	Answer
Can they send a substitute?	Unrestricted right
Who decides how the work is done?	Worker's own methods
Who fixes mistakes, at whose cost?	Worker, unpaid

ABOUT TAX PAYMENTS DOCUMENTS

NAME	CONTEXT	STATUS
Status Determination Statement	Tax	● Outside IR35
Services agreement v.1	Task	● Confirmed
Onboarding documents	Onboarding	● Approved

The SDS, generated for you

The determination, reasons and every answer — your evidence of reasonable care.

- ✓ One IR35 view under Legal — filter every contractor by status.

Filed on the contractor's profile

Next to their contracts and onboarding documents. Downloadable by them and by authorised managers.

- ✓ Re-assess when work changes; every review kept on record.

RIGHT TO WORK

Checked before day one

Make the check a **required onboarding step**, captured with identity (KYC) checks and stored on each profile for audit.

WANT MORE COVER?

Agent of Record

Engage higher-risk contractors through us — we become the contracting party.

IR35 results are guidance only and not a substitute for professional advice or HMRC's CEST tool. Example data shown.