Where a school engages an Individual to carry out work, It is important to ensure that you identify the Employment status of each worker.

The school will be responsible for determining whether the off payroll working rules apply if the worker:

* Provides the service to you through their own intermediary – most commonly a ltd company, which they are the sole director(personal Service Company, PSC) or a partnership or a managed service company or an individual.
* Would have been an employee if they were providing their service directly to you.

Some examples of individuals who are affected :

* Interim Head Teachers/Teachers
* Sports Coach
* Language/Music Tutors
* Consultants
* Facilities/Ground Maintenance

These checks should be undertaken before the worker is engaged.

Whilst a written contract would be helpful to clarify the relationship between the school and the contractor, it is not essential. The relationship can be written, verbal or implied.

However the important thing is that the relationship is clearly understood by both parties including the contractors status. The best way to achieve this is for the contractor & the SBM to jointly complete the CEST online checker and the attached status questionnaire which allows for further comments demonstrating the relationship between the school and the contractor. This will provide evidence to support the completion of the CEST should the HMRC carry out a compliance audit.

It is also essential that all documents are sent to the payroll team and also kept by the school should they need to be made available.

Due to recent noncompliance issues I would advise that you become familiar with the updated guidance to assist you with the process, this can be found [IR35 - Off payroll working – Coventry City Council](https://www.coventry.gov.uk/human-resources/ir35-off-payroll-working). It is important that any person within the school who may engage an individual is aware of the HMRC statutory obligations.

All documents relating to both Status & Off payroll working can be found on this page.

We will be constantly updating this page with any relevant forms or useful information.

Please be aware that non-compliance could result in financial penalties being imposed by the HMRC and the school would be liable for those penalties.

Should you need any assistance when carrying out a CEST check you can contact [sarah.wong@coventry.gov.uk](mailto:sarah.wong@coventry.gov.uk)