



SDC GUIDE



WHAT IS THE LEGISLATION?

The Finance Bill confirmed that tax relief on travel and subsistence would be removed for temporary workers subject to (or to the right of) Supervision, Direction and Control (SDC) from April 2016.

This impacted some temporary workers who had been reimbursed for travel and subsistence costs, but we were ready to ensure a suitable solution regardless.



WHAT IS AN SDC ASSESSMENT?

ICS Umbrella has taken the time to create an assessment that adheres to HMRC guidelines and ensures a confident conclusion can be sought.

On speaking with ICS Umbrella, we will ask you a predetermined set of open-ended questions that will be analysed to determine your SDC status and help determine the best solution. Any employee who may be eligible to claim expenses is required to complete an SDC assessment.

The SDC is also only per assignment. Therefore a new assessment is completed when you start any new assignment. The questions are designed to establish:

- If the worker can be instructed in how to perform the engagement
- If the worker can be moved between tasks
- If the worker can decide when the work can be done
- If the worker is skilled or an expert in their field
- If the worker can decide how the work is done

Not only do we need to do this questionnaire, but we also need your end client (who you are doing the work for) to confirm the results we have come to. It's important to note that without obtaining confirmation from your end client, we cannot process any expenses.

All assessments, SDC results, reviews and quality control sign off are stored on our internal system. Assessments are also audited to ensure complete compliance.

WHAT ARE YOUR OPTIONS?

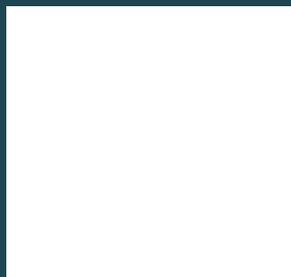
As a firm of regulated accountants we have a solution for everyone regardless of their SDC status. Depending on your circumstances, role, pay and work status/employment we can offer:

- Umbrella Solution
- CIS / Self-employment Arrangement
- Limited Company Service
- Professional Employment Organisation
- and more!

HOW CAN WE HELP?

If you have questions regarding your SDC status, please call a member of our highly trained staff on 0800 195 3750 (option 1) and they will be happy to answer any questions you may have.





www.icsuk.com | 0800 195 3750

Lancaster Business Park | 2 Mannin Way | Lancaster | LA1 3SU