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| **Name of Client (“Client”):** | **Coventry City Council**  |
| **Name of Worker (“Worker”):** | **[Name]** |
| **Name of Worker’s intermediary (if known) (“Intermediary”):** | **[Name or Not known]** |
| **Name of organisation with whom the Client is contracting for the supply of the Worker’s services (if not the Worker’s intermediary):** | **[Name or N/A]**  |
| **Details of Engagement (“Engagement”):** | **[Insert brief details of the work performed or to be performed by the Worker]** |
| **Date Engagement commenced or is due to commence:** | **[Date]** |

**STATUS DETERMINATION STATEMENT**

Coventry City Council as the Client has reviewed the employment status of the Worker in accordance with the **IR35 Rules** and has determined **that the Worker is either an office holder of the Client or will be regarded as an employee for tax purposes or office holder of the Client for the duration of the Engagement**. An overview of the primary reasons for this determination is set out in the Appendix to this Statement.

As a result of the above determination, the fees payable to the Intermediary in connection with the Engagement shall, in accordance with the IR35 Rules, be payable net after the deduction of income tax and employee’s National Insurance Contributions.

The Worker is therefore required to complete and return the enclosed IR35 New Starter and Starter Checklist forms to Sarah Wong at sarah.wong@coventry.gov.uk as soon as possible. The Client reserves the right to delay the payment, to the Intermediary, of any fees due in connection with the Engagement until the enclosed forms have been completed and returned.

Should there be any changes to the Engagement or the manner in which the services are provided by the Worker under the Engagement, the Client reserves the right to undertake a further determination of the employment status of the Worker for the purposes of the IR35 Rules.

The Worker has the right to dispute this determination and are requested to raise any such dispute as soon as possible upon receipt of this Statement. A copy of Coventry City Council Disagreement Process which outlines how any such disagreement should be raised is enclosed.

GDPR Privacy Notice link <https://www.coventry.gov.uk/HRprivacynotice>

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| Signed:  | Click or tap here to enter text.  |
| Dated: | Click or tap to enter a date. |
| Name: | Click or tap here to enter text. |
| Position:  | Click or tap here to enter text. |

**GLOSSARY OF TERMS**

In this document the following terms have the following meanings:

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| **“Client”** | this is the organisation who is / will be in receipt of a worker’s services. This organisation can also be known as the hirer, or the engager. |
| **“Worker**” | the individual who personally performs or is under an obligation to perform services for the Client |
| **“Deemed Employer”** | the organisation responsible for accounting to HMRC for employment taxes in respect of a Worker who has deemed employment status for the purposes of the IR35 Rules  |
| **“Intermediary”** | the third party through whom the Worker provides the services to the Client which will typically be:- a personal service company (a company in which the Worker beneficially owns more than 5% of the ordinary share capital or has some other material interest); or- a partnership of which the Worker is a member which meets certain conditions (e.g. the Worker alone, or with one or more relatives, is entitled to 60% or more of the profits)  |
| **“IR35 Rules”** | the off-payroll working rules contained in Chapter 10 of Part 2 of the Income Tax (Earnings and Pensions) Act 2003 that determine the tax treatment of a Worker who is engaged through an Intermediary |
| **“Status Determination Statement”** | the statement which the Client is required to issue in accordance with the IR35 Rules which sets out the Client’s determination of the Worker’s deemed employment status and the reasons why the Client has reached such a determination |
| “**Status Disagreement Process**” | the procedure in accordance with which the Worker and the Deemed Employer can challenge the status determination contained in the Status Determination Statement  |
| **“Status Disagreement Process Document”** | the document at Appendix [2] setting out the Status Disagreement Process  |