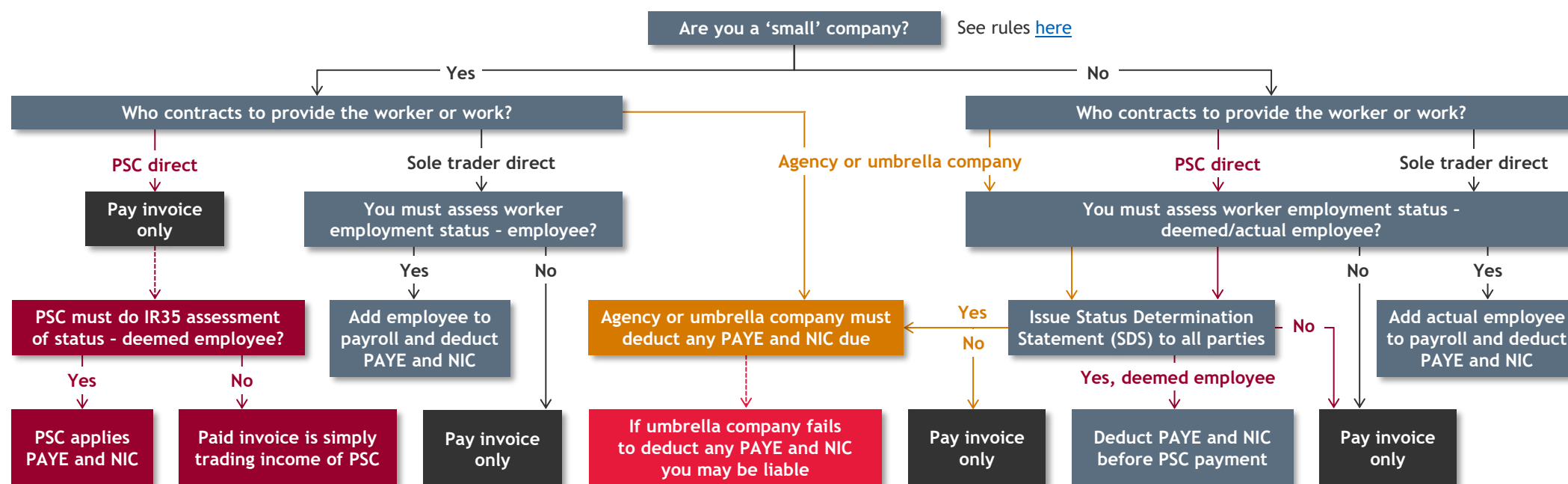


# UK Off-payroll labour/IR35

## A flowchart for UK engagers using UK workers

Arrangements with overseas engagers or overseas workers or work performed overseas are not covered by this flow chart but may still be caught, so please seek further advice

- Your duties as an end engager
- Personal Service Company's (PSC) IR35 duties
- Agent/Umbrella co. duties



Is your off-payroll compliance up to standard?  
[Book a 'Reasonable care' review](#) with our experts today