IR35 for Reporting Clinicians

A plain-English guide to employment status and off-payroll considerations for clinicians providing services through companies.

SPECIALIST GUIDANCE	REPORTING CLINICIANS

This guide provides general information only. Tax treatment depends on the specific facts, contract terms and working arrangements.

What IR35 is

IR35 considers whether an individual working through an intermediary would have been an employee if engaged directly. The contract and the real working practices both matter.

Key status factors

Topic	What to consider
Personal service and substitution	Is genuine substitution possible in practice, and who controls the substitute?
Control	Who decides what work is performed, how it is completed, when it is done and where it is carried out?
Mutuality of obligation	Is the engager obliged to offer work, and is the clinician obliged to accept it?
Financial risk	Is there exposure to correction work, unrecovered costs, insurance or commercial loss?
Integration	Is the clinician part of the organisation, or operating an independent business?

Public and private sector engagements

Responsibility for determining status can depend on the size and nature of the engager. Keep status determinations, contracts and supporting evidence.

Practical review checklist

Topic	What to consider
Read the written contract	Identify substitution, control, notice, equipment, insurance and payment provisions.
Compare it with reality	A strong contract does not help if day-to-day working practices are inconsistent.
Keep evidence	Retain emails, provider guidance, insurance, invoices and records showing business activity.
Review each engagement	Do not assume one conclusion automatically applies to every provider or contract.

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