

# SDC Questionnaire

## For completion by an end-client or agency

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### Introduction

As of the 6th April 2016, payroll umbrella company employees are no longer entitled to claim tax and National Insurance relief for their travel and subsistence costs if they are subject to (or subject to the right of) supervision, direction or control ("**SDC**") of anyone in the supply chain.

Therefore, we are required to establish whether our employees are subject to SDC, before we can reimburse travel and subsistence expenses free of tax.

An end-client or agency will need to confirm to us that the worker is **not** under SDC if they want to claim tax relief on their travel and subsistence expenses.

'**Supervision**' is where the extent to which the worker is overseen in their job and how they perform it to a standard you have specified.

'**Direction**' is where the worker is directed how to complete the assignment, by being given instructions, guidance and advice as to how the work is to be done. Someone providing direction will often coordinate how the work is done as it progresses.

'**Control**' is where you or another party dictates the work done by the worker and how they go about it. This also includes the power for another party to move the worker from task to task as priorities change.

Name of individual completing this form

Position

Company

Email address



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### Worker's Details

Worker's full name

Worker's role title

### SDC Questionnaire

1. Does the worker decide what work is to be done?

Yes

No

Please explain your answer briefly below.

2. Does the worker decide how the work is done?

Yes

No

Please explain your answer briefly below.

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3. Does the worker decide when the work is done?

Yes

No

Please explain your answer briefly below.

4. Can the worker be moved from task to task by another party as priorities change?

Yes

No

Please explain your answer briefly below.

### SDC Declaration

Yes, the worker is subject to SDC

No, the worker is not subject to SDC

I confirm that the above information is true and correct to the best of my knowledge.

Signed

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Name

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Date

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