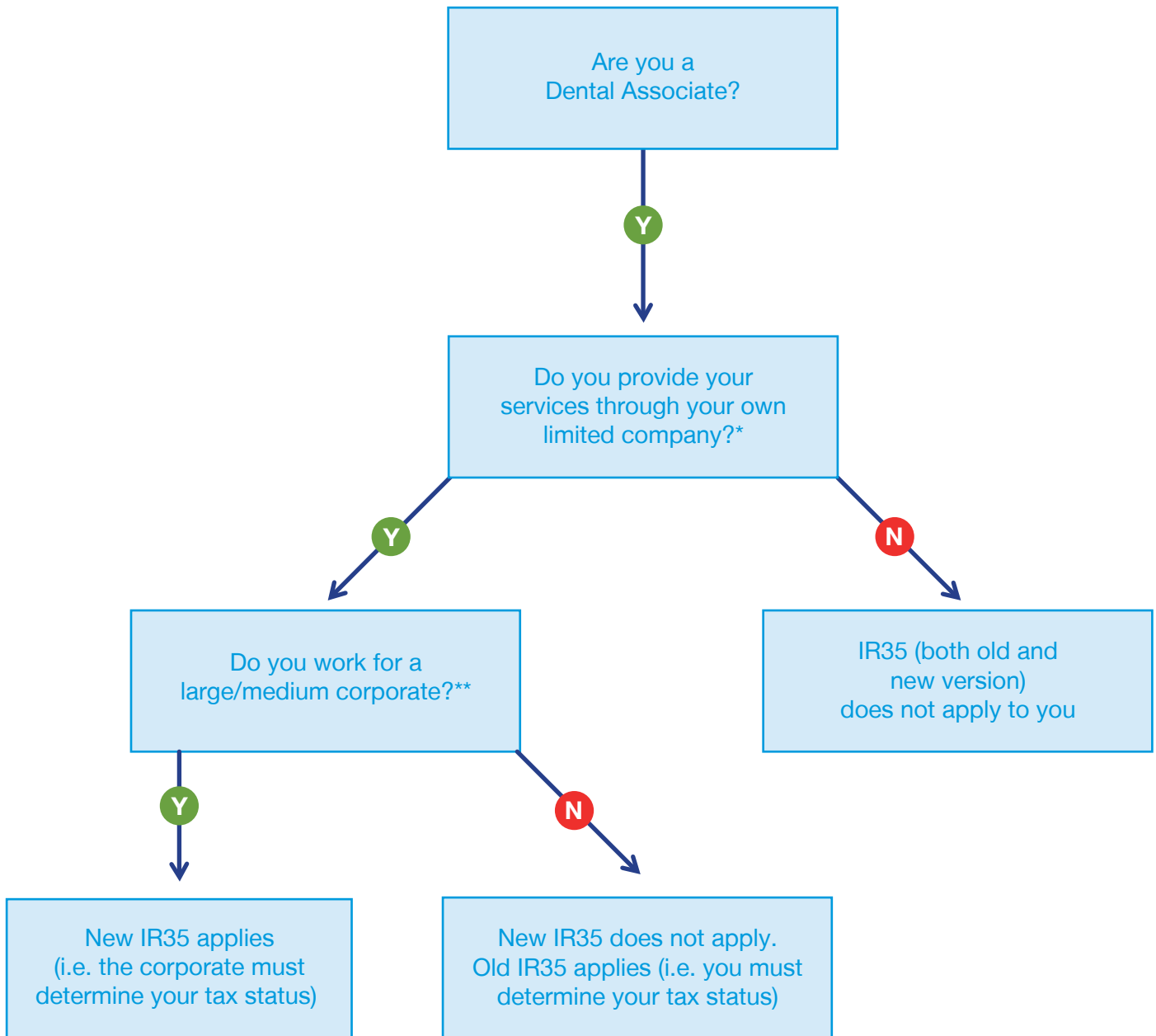


Dental Associate IR35 flow chart



* or partnership

** A large or medium corporate is defined as:

- More than 50 employees;
- Turnover more than £10.2m;
- Balance sheet assets more than £5.1m

If two out of the three above are met, then the corporate is medium/large

This flowchart is intended as a general guide only.
For more information contact:

Alan Suggett
T: 07860 246 718
E: alansuggett@unw.co.uk