



01

Subcontractor Verification

The contractor registers as a subcontractor with the CIS (Construction Industry Scheme) and provides their Unique Taxpayer Reference (UTR) to Youco. Youco verifies the subcontractor's status with HMRC to determine the correct CIS deduction rate (20% for verified, 30% for unverified).

Contract and Assignment Details

The subcontractor provides details of the assignment and agrees on the terms with the contractor or client, specifying the agreed rate and work requirements

02



03

Timesheet Submission

The subcontractor completes their work and submits their timesheets for the assignment, detailing hours worked and any allowable expenses

Timesheet Approval and Invoice Generation

The client or contractor approves the timesheet, and Youco prepares an invoice to be sent to the client or contractor for payment of the subcontractor's services.

04



05

CIS Deduction Calculation

Youco calculates the CIS deduction based on the subcontractor's verification status (20% or 30%) and subtracts this from the gross amount owed. Any allowable expenses are deducted before the CIS calculation.

Payment and Deduction Statement Issuance

The subcontractor receives their net pay after the CIS deduction. Youco provides a CIS deduction statement showing the amount deducted, and submits monthly CIS returns to HMRC to report the deduction details.

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