



## For your records

### Self-employed for tax purposes for this work

#### Why you are getting this result

Your answers told us the worker or their business will have to fund costs before you pay them.

This means the worker is self-employed for tax purposes for this work.

#### What you should do next

You need to pay the worker's earnings in full, without deducting Income Tax and National Insurance contributions.

It is important that you keep a copy of this result for your records. If you agree with the result, you can use it to support the reasons for your decision on the worker's employment status.

#### About this result

**Date of result:**

6 September 2021, 20:03:13 (UTC)

**Decision service version:**

2.4

HMRC will stand by this result as long as it reflects the actual or expected working practices. If these working practices change, you should use this tool again.



## What you told us

### 1. About you and the work

**What do you want to find out?** If some work is classed as employment or self-employment for tax purposes

**Who are you?** Hirer

**Does the worker provide their services through a limited company, partnership or unincorporated association?** No

**Has the worker already started working for your organisation?** Yes

### 2. Worker's duties

**Will the worker be an 'Office Holder'?** No

### 3. Substitutes and helpers

**Has the worker ever sent a substitute to do this work?** No, it has not happened

**Do you have the right to reject a substitute?** Yes

**Has the worker paid another person to do a significant amount of this work?** No

### 4. Working arrangements

**Does your organisation have the right to move the worker from the task they originally agreed to do?** No, they would have to agree

**Does your organisation have the right to decide how the work is done?** Yes

**Does your organisation have the right to decide the worker's working hours?** No, the work is based on agreed deadlines

**Does your organisation have the right to decide where the worker does the work?** No, the task sets the location



## What you told us

### 5. Worker's financial risk

<b>Will the worker have to buy equipment before your organisation pays them?</b>	Yes
<b>Will the worker have to fund any vehicle costs before your organisation pays them?</b>	Yes
<b>Will the worker have to buy materials before your organisation pays them?</b>	No
<b>Will the worker have to fund any other costs before your organisation pays them?</b>	Yes
<b>How will the worker be paid for this work?</b>	A fixed price for the project
<b>If your organisation was not happy with the work, would the worker have to put it right?</b>	No, the work is time-specific or for a single event

### 6. Worker's involvement

<b>Will you provide the worker with paid-for corporate benefits?</b>	No
<b>Will the worker have any management responsibilities for your organisation?</b>	No
<b>How would the worker introduce themselves to your consumers or suppliers?</b>	They are an independent worker acting on your behalf



## What you told us

### 7. Worker's contracts

<b>Does this contract stop the worker from doing similar work for other organisations?</b>	No
<b>Is the worker required to ask permission to work for other organisations?</b>	No
<b>Are there any ownership rights relating to this contract?</b>	No
<b>Has the worker had a previous contract with your organisation?</b>	Yes
<b>Will this contract start immediately after the previous one ended?</b>	No
<b>Is the current contract the first in a series of contracts agreed with your organisation?</b>	No
<b>Does the current contract allow for it to be extended?</b>	No
<b>Will this work take up the majority of the worker's available working time?</b>	No
<b>Has the worker done any self-employed work of a similar nature for other clients in the last 12 months?</b>	Yes