



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, 19:54:26 (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? No

2. Worker's duties

Will the worker be an 'Office Holder'? No

3. Substitutes and helpers

Do you have the right to reject a substitute? Yes

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

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

6. Worker's involvement

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



What you told us

7. Worker's contracts

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