

A guide to working out employment status.

Employee

You are likely to be classed as an employee if:

- ✓ Your work is regular and consistent.
- ✓ You cannot refuse to do the work you are given.
- ✓ Your employer is expected to give you regular work or guaranteed hours.
- ✓ Your employer/manager/supervisor determines when, where and how your work is to be done.
- ✓ You are employed to do the work yourself and cannot send someone else to do it in your place.
- ✓ Your taxes and National Insurance are paid out of your wages by your employer.
- ✓ Your employer is responsible for providing the necessary equipment, uniform, facilities.
- ✓ You have a written contract of employment.
- ✓ You are entitled to join a company pension scheme.

Note: someone with flexible working arrangements or varying shifts can still be an employee. Hours will usually be fixed, but some employees' hours may vary from week to week.

Self employed

You are likely to be classed as self-employed if:

- ✓ You determine when, where and how your work is to be done.
- ✓ You can send someone else to do your work in your place (unless otherwise agreed with the organisation you are working for).
- ✓ You are responsible for your own equipment, uniform and facilities.
- ✓ You send invoices for your fees instead of receiving a wage.
- ✓ You pay your own tax and National Insurance.
- ✓ You stand to lose profits if something goes wrong.

Worker

- ✓ You are likely to be classed as a worker if:
- ✓ You work for an organisation on a casual or irregular basis.
- ✓ You are not required to make yourself available and can turn down the work or shifts you are offered.
- ✓ The employer you work for is not required to give you regular work or guaranteed hours.
- ✓ You must do the work yourself and cannot send someone else to do it in your place.
- ✓ Your taxes and National Insurance are paid out of your wages by the employer you work for.
- ✓ The employer you work for is responsible for providing the necessary equipment, uniform, facilities.
- ✓ Your contract describes the work as “casual” or “as required”

What if none of the main types of employment status apply to me?

If in doubt, read the government documentation first. You can also [call HMRC](tel:03001232326) on 0300 123 2326 to check if someone you employ is classed as self-employed or employed. Then, if it's still not clear, it may be wise to consult an employment lawyer.