

## **My PA says he/she is Self Employed, what does this mean?**

Self-employed workers are not paid through PAYE (Payroll) and they do not have employment rights. A self-employed PA may work for more than one client.

He or she will set the rate they charge per hour, and the times they are prepared to come to work for their clients. They declare their own income to HMRC so Payroll is not required. A self-employed PA is not entitled to any holiday pay, sick pay, redundancy or other employment related payment. These are all included in the hourly rate that they will charge for your care and support.

Self-employed PA's must have their own public liability insurance – which they should show you, on request, before they commence working with you.

They are not usually entitled to a notice period unless you have agreed one with them in a signed service agreement contract. A service agreement is a contract which sets out the person's employment status, how much they will charge and when they will work with you, among other things. It is important to read any document you sign carefully and seek advice if necessary.

Keeping good records of such agreements is good practice – as it is helpful to have things written down if there are ever any disputes.

You can check if the PA has registered themselves as self-employed by asking to see their letter from HMRC which states their Unique Tax Reference Number (UTR).

A self-employed PA is within their rights to send another self-employed PA to carry out their work for them in their absence. It is best to imagine a self-employed PA in a similar way to engaging a window cleaner or a builder to do a certain job for you. If they choose not to attend to do the work themselves send someone else who does the work for them, then you could not complain; the same applies to PAs.

If your worker is Self-employed they should supply a clear invoice to you for payment. This should include their name, address/contact telephone number and where payment should be made. The invoice should state the dates services were supplied, how the total has been calculated (i.e. number of hours multiplied by agreed hourly rate) and the total payment due.

For HMRC purposes you should retain copies of the invoices for 7 years.