

Is your Personal Assistant employed or self-employed?



This easy read tells you about how to tell if your personal assistant (PA) is employed or self-employed.

How to check if your personal assistant is employed or self-employed



If your PA says they are self-employed or you are not sure, you should check using the [HMRC Employment status indicator tool](#).



The results will tell you if a PA is employed or self-employed. You need to know this for tax reasons.

Why employment status is important



The employment status of your PA will decide if the council needs to include money for tax, National Insurance, and pension payments in your direct payment.



If your PA is self-employed, they are responsible for their own HMRC payments.



The person getting the direct payment does not have to pay these costs.

Employment



Contracts:

An employee has a contract of service.



You have control over what they do and when they do it.



Tax:

An employee will pay tax on their earnings from their employment.



Payment of tax:

The employer takes off tax from their employee's pay and sends it to the HMRC for them. This is paid throughout the year.

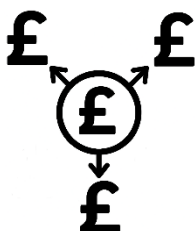


National Insurance:

Employees pay Class 1 National Insurance Contribution (NIC) on the money they earn.



Their employer takes this money from their pay and sends it to the HMRC for them.



The employer may also have to pay secondary Class 1 NIC on the employee's earnings. This is an extra cost for the employer.



Expenses:

It is hard for an employee to get money off their tax for things they buy for work.



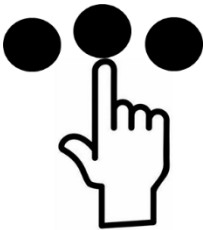
This is because the things they buy must only be for their job.

Self-Employment



Contracts:

A self-employed person has a contract for services that they provide for other people.



They decide what work they do and when they do it.



Tax:

A self-employed person pays taxes on their profits from self-employment.



Payment Of Tax:

A self-employed person must pay their own tax. This can be done by filing a tax return at the end of each tax year.



National Insurance:

Self-employed people pay their own National Insurance.



They pay Class 4 NIC based on how much money they make.



They pay class 2 National Insurance if they are self-employed.



This is usually at the end of the tax year with their income tax.



Expenses:

It is easier for self-employed people to get tax relief for things they buy for work.



They can often claim more expenses than employees can.

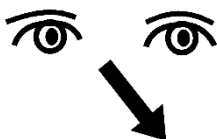
More information



Self-employed PAs may need to sign up with the Information Commissioners Office (ICO).



This is because they might be responsible for looking after personal information.



Self-employed PAs must check if they need to register.



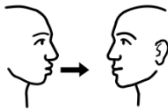
They can check this and get more information on the [ICO website](#).



The self-employed PA must decide whether they need to be registered with ICO.



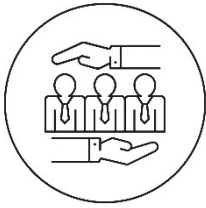
If you are using a self-employed PA you should ask them if they are registered.



If you are still not sure about your PA's employment status, you can contact HMRC for advice.



They can help with questions about employment status or PA insurance.



If you have any problems around the PA's employment you should ask your PA's insurance.



For Employment information and support please contact:



Email: DPEnquiries@Nottsc.gov.uk



Telephone: 0115 80 44945

Customer Service Centre



Our Customer Service Centre can answer most of your questions and help with information and form filling.



There are several ways to contact them, including:



Web: [Use our online contact form](#)



Telephone: 0300 500 80 80



Relay UK

Text Relay: 18001 0115 977 4050

People who have hearing or speech difficulties and prefer to communicate via text can use the Text Relay service through the [Relay UK app](#).



SignVideo

Sign Video

People who use British Sign Language to communicate can use [the SignVideo app](#) to speak with us.

Links in this document

Employment status indicator tool

[gov.uk/guidance/check-employment-status-for-tax](https://www.gov.uk/guidance/check-employment-status-for-tax)

ACAS website

[acas.org.uk/](https://www.acas.org.uk/)

ICO website

[ico.org.uk/](https://www.ico.org.uk/)

Nottinghamshire County Council – contact us form

[nottinghamshire.gov.uk/contactform](https://www.nottinghamshire.gov.uk/contactform)

Relay UK app

www.relayuk.bt.com/how-to-use-relay-uk/download-app.html

SignVideo app

signvideo.co.uk/download

For plain English web page version of this information, go to:

[Direct Payments - Is your PA employed or self-employed: factsheet 8](#)
[| Nottinghamshire County Council](#)

<https://www.nottinghamshire.gov.uk/care/adult-social-care/social-care-publications/direct-payments-is-your-pa-employed-or-self-employed-factsheet-8>

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