

Personal assistants: employed or self-employed?

This information is for people who use Direct Payments to employ a personal assistant (PA).

Why does employment status matter?

A personal assistant can be either employed or self-employed.

Employment status affects:

- tax
- National Insurance contributions
- pension contributions
- how your Direct Payment is calculated

If your PA is self-employed, they are responsible for their own tax and National Insurance contributions.

If your PA is employed, your Direct Payment may need to include the costs of tax, National Insurance and pension contributions.

Most personal assistants are employees

Most PAs working for people who receive Direct Payments are employees.

A PA is more likely to be employed if:

- they work regular hours for one person
- you decide what work they do and when they do it
- you arrange cover when they are unavailable
- they are paid through a payroll service

When might a personal assistant be self-employed?

A PA may be self-employed if they:

- work for several different clients
- choose whether to accept work
- send invoices for their services
- can arrange for another person to provide support in their place
- manage their own tax affairs

Every situation is different. If you are unsure, use the HMRC employment status tool.

Checking employment status

If your PA says they are self-employed, or you are unsure of their employment status, use HMRC's employment status checking tool:

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

www.gov.uk/guidance/check-employment-status-for-tax

If you are still unsure after using the tool, contact Acas for advice.

Example: self-employed personal assistant

Dave works with several people who need care and support.

He chooses whether to accept work and sends invoices for the support he provides. If he is unavailable, another qualified care worker may provide support instead.

Dave is likely to be self-employed.

Example: employed personal assistant

Christopher works regular hours for one person who receives Direct Payments.

He is paid through a payroll service, which calculates his tax and National Insurance contributions. If he cannot work because of sickness or annual leave, someone else arranges a replacement PA.

Christopher is likely to be employed.

If your personal assistant is self-employed

A self-employed PA may need to register with the Information Commissioner's Office (ICO). They are responsible for checking whether they need to register.

Need more help?

If you are unsure about a PA's employment status, you can:

- contact HMRC for guidance
- speak to your employers' liability insurance provider
- contact the Direct Payments Team

More information

For more guidance and support, visit the:

[Direct Payments support area](#)

www.nottinghamshire.gov.uk/direct-payments-support

Contact us

Direct Payments Team

For help with employment status and employer responsibilities:

- Email: DPEnquiries@Nottsc.gov.uk
- Telephone: 0115 804 4945

Customer Service Centre

For help, information, or to request this document in another format:

- Telephone: 0300 500 8080
- [Contact us online](#)
www.nottinghamshire.gov.uk/contactus

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