



## For your records

**Your name**

Tejash Patel

**Your organisation's name**

COG Youth Services Ltd

**Contract or role title**

Youth Project Freelancer

### Self-employed for tax purposes for this work

## Why you are getting this result

Your answers told us:

- you have accepted, or would accept, a substitute
- 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.

## About this result

**Date of result:**

13 January 2020, 18:46:26 (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

**Is the worker trading through a limited company, partnership or unincorporated body?** 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?** No

**Would the worker have to pay their substitute?** Yes

### 4. Working arrangements

**Does your organisation have the right to move the worker from the task they originally agreed to do?** No, that would require a new contract or formal working arrangement

**Does your organisation have the right to decide how the work is done** No, your organisation and the worker agree together

**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

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

### 6. Worker's involvement

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



## What you told us

### 7. Worker's contracts

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