

Cornwall Council Employment Status Form

HM Revenue & Customs require **you**, as an engager to make a decision, as to whether an individual should be paid by Payroll as an employed person or through Creditors as a self-employed person. It is not a matter of choice for the worker. This form has been designed to assist you with making this decision **before** they commence work. Further information is available on the HMRC website – www.hmrc.gov.uk/employment-status .

Please note the first part of this form must be completed by the person who has appointed the individual, it must not be completed by the person who is providing the service to the Council.

You need to answer **all** questions. When you have made a decision on the individual's employment status please complete the appropriate declaration/s below.

Employed

Do you set the hours of work?	Yes / No
Do you have the right to say where and how the work will take place?	Yes / No
Is the individual paid by the hour, week, day or month?	Yes / No
Does the individual use Cornwall Council equipment?	Yes / No

If you answer yes to one or more of the above questions then it points to probable employment and payment should go through Payroll.

Self Employed

The individual has financial risk in undertaking the work?	Yes / No
The individual has invested capital in equipment and premises?	Yes / No
The individual supplies his or her own tools and basic equipment?	Yes / No
The individual can hire and pay a substitute to perform the work?	Yes / No
The individual has to correct any unsatisfactory work at his or her own expense and in his or her own time?	Yes / No
The individual is paid an agreed amount for the job regardless of how long it takes?	Yes / No

If you answer yes to one or more of the above questions it points to probable self-employment and payment may go through Creditors provided the appropriate declaration below is completed by the individual and filed with the invoice.

TYPE OF WORK

Name of person on invoice.....
 Invoice Number.....
I confirm that I have carried out the above checks and believe that the individual is employed/self-employed (delete as appropriate)
 Signed(Budget Holder)

Declaration by self-employed person

I confirm that the information supplied is correct and that I am self-employed for the work undertaken and take full responsibility for any tax liability.

Date of Birth..... National Insurance Number.....
 Name & Home Address

 Signed.....Date.....

If you should require any assistance or advice please contact a member of the Accounts Payable Team on 01872 322219 or Payroll Services on 01872 322194. ***Please bear in mind that there are Payroll deadlines to adhere to, contact Payroll for advice.***