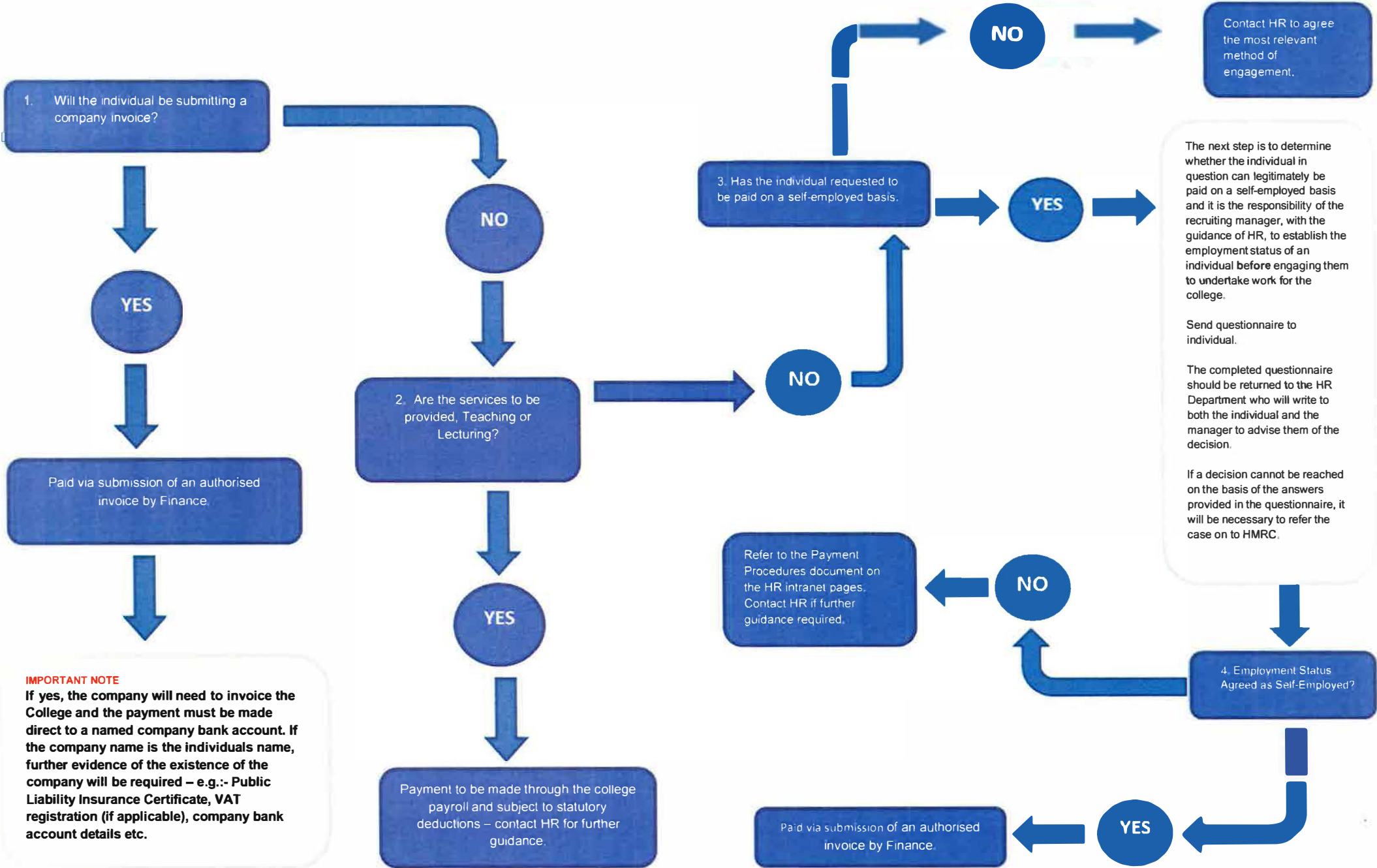


DETERMINATION OF EMPLOYMENT STATUS



Additional Information

- It is expected that the decision relating to the employment status of an individual will be made **before** they carry out any work for the College. If work is carried out before a decision has been made and a payment requested, it will be made through the College payroll and subject to statutory deductions. If it is subsequently decided that the individual can be paid on a self-employed basis, any deductions already made will be refunded and future payments made through the Finance system.
- When engaging an individual to carry out work for the College, it is important not to agree to payment on submission of an invoice until the work has been properly assessed and approved as legitimate self-employment.
- The employment status of an individual is not a matter of choice and depends on the nature of the work being undertaken. **Just because an individual is self-employed on one role, it does not automatically mean they will be self-employed in another.**
- In the event that the HMRC identify that an individual is paid in error on a self-employed basis, the College, and not the individual, is liable for the tax and national insurance due, in addition to any associated penalties incurred for non-compliance.

Royal Veterinary College

EMPLOYMENT STATUS QUESTIONNAIRE

Please note that the College cannot accept any letter from either yourself or an accountant engaged to act on your behalf as authority not to deduct PAYE from payments made to you. The College will also not accept a statement from a Tax Office which merely confirms that accounts of self-employment are provided to it.

Please complete this questionnaire and return it to the Human Resources department as soon as possible. Until such time as the questionnaire is returned to us, we will make deductions of Income Tax and National Insurance where appropriate from any payments we make to you. These deductions can be refunded at a later date if the answers given in the questionnaire indicate to us that payments can be made to you on a self-employed basis and therefore without deductions.

Please note that if a decision cannot be made on your employment status by the College, further information may be requested and passed on to the College's Inspector of Taxes who will then make the ruling.

Name:

National Insurance Number:

Home Address:

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Q1. Outline the precise nature of the work undertaken on behalf of the College.

Q2. Who is your point of contact at the College regarding the work undertaken?

Q3. Has a written contract been entered into? **Yes/No** (If yes please attach a copy.)

If no state briefly how the arrangement to do the work was made.

Q4. Who provides any equipment necessary to carry out the work.

Q5. Who dictates how and where the work is to be carried out.

Q6. On what basis is payment made, i.e. are you paid a set hourly rate and if so how was the rate determined.

Q7. What arrangements are in place for dealing with expenses incurred by you.

Q8. Have you set up in business on your own account? If so do you maintain separate Bank Account, office premises, advertise the same services supplied to the College elsewhere in the market, invested capital in the business and maintain your own public liability insurance?