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Following the ruling of the Employment Appeals Tribunal on 10<sup>th</sup> February 2017, the spotlight is once again on employment status. **If you engage contractors of any type, you must review their employment status today.**

The table below is designed to be a guide to determine whether an individual should be on your payroll or invoicing you as a contractor. This guide is not definitive and will not apply in every situation. There are exceptions and if you have any doubts, please contact us and we will do our best to advise you.

Things to note:

- Employment law is more stringent than the HMRC tests for contractor status
- Just because an individual wants to be a freelancer, doesn't mean they can be
- Just because an employer doesn't want someone on their payroll, does not mean they can chose the employment status of the worker
- Employment status is just one element of employment law and other elements will apply, depending on the employment status of the individual

	Employee	Contractor / Freelancer / Associate / Worker
<b>Contract</b>	Employment	Services
<b>Payment</b>	Regularly via PAYE	By invoice in line with agreed terms
<b>Working patterns</b>	Determined by the employer	Determined by the individual
<b>Free to work for others</b>	Not usually	Must work for other businesses
<b>Number of hours</b>	Full time, part time or zero hours	Ad hoc or Fixed / short term project
<b>Tools inc. mobile and computer or tablet</b>	Provided by the employer	Provided by the individual
<b>Vehicle</b>	Provided by the employer	Provided by themselves or rents from the 'employer'
<b>Insurance</b>	Employer's policies	Individual is responsible for all their own insurances
<b>Uniform</b>	Provided by the employer	Provided by the 'employer'
<b>Personal Protective Equipment</b>	Provided by the employer	Provided by the individual
<b>Able to replace themselves with others</b>	No	Yes, must be a term of the service agreement
<b>Annual leave</b>	Entitled to statutory annual leave	No entitlement to paid holidays, but can chose not to work at any time
<b>Sick leave and pay</b>	Entitled to statutory sick pay when absent from work	No entitlement to sick pay, don't work, don't get paid
<b>Family friendly</b>	Entitled to statutory leave and pay	No entitlement to paid leave for family reasons

To have a chat about the employment status of your staff, call us on 01923 866035 or email us on [enquiries@dohr.co.uk](mailto:enquiries@dohr.co.uk)

*"If it looks like a duck, quacks like a duck and waddles like a duck, it is a duck... regardless of whether you call it a chicken, a hen or a goose."* 