

Self-Employed Personal Assistant



What does it mean if my PA is self-employed?

A self-employed person works for themselves and often provides support for more than one client. You will be hiring them to deliver a service, rather than acting as their employer.

What's the difference between a self-employed PA and a PA employed by me?

HMRC state that for someone to be self-employed *they* should be able to determine *their own* hours and have control over when and where they work. If *you* are the one who determines their hours and have control over when and where they work, they should be employed (PAYE). To be properly self employed, the PA should also be able to provide cover if they can't work and bring their own tools. If your PA is not properly Self Employed in the eyes of HMRC, YOU could be liable for additional tax and NI.

What does it mean to be a self-employed PA?

- They will run a business as a self-employed person
- They must send an invoice for the service and support they provide
- They will do their own tax and national insurance (NI) deductions
- They will have their own liability insurance
- It's their responsibility to provide any major pieces of equipment they need to do their job
- They should show you their terms and conditions of services and give you a service contract to sign. We can also provide you with a self-employed agreement for your self-employed PA.
- They will have to arrange someone to cover for them if they are away
- You will not be expected to contribute to sick pay or holiday pay
- In addition, the personal assistant should provide references from people they've worked for before and they should have a recent DBS check.

My personal assistant already has self-employed status. Does this mean that they are self-employed when working for me?

No. Being self-employed in one job does not mean that a personal assistant is necessarily self-employed in another. For example, your personal assistant may be self-employed as a child minder but not in for the work she does for you. You can check your personal assistant's self-employed status with HMRC by calling **0845 915 4515**. The HMRC Employment Status Indicator Tool is a useful way of working out whether your personal assistant should be employed or self-employed; this can be viewed at www.hmrc.gov.uk/calcs/esi.htm

Your responsibilities

We will provide you with a self-employed agreement and a self-employed information sheet. We will ask the PA to complete the self-employed information sheet, which includes details such as their HMRC status indicator and VAT Registered Number. You should keep this in a safe place.

You will need to keep copies of the invoices that your personal assistant sends you. If you're paying for a self-employed personal assistant with your prepaid card, this is part of your Direct Payment monitoring requirements. If you have a managed account we will keep these invoices for you.

Don't worry, we can help! For more information contact:



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