

Employment Checklist

This is a very basic checklist to get you started. For more detailed information contact People Matter¹ or go to the Skills for Care² website.

It is important to note that individuals **cannot** and **must not** make cash-in hand payments as this is illegal – people **must be** either employed or self-employed.

Please note:

It is important to note that it is not for the individual employer, the employee or key worker/broker to decide whether an employee is employed or self-employed. **Only HMRC can make this decision.** Each case is considered on a case-by-case basis, depending on a number of factors, including the job role.

To check whether someone being paid to help you will be employed or self-employed, there is a toolkit on the HMRC website which will help to ascertain a person's status around employment: www.hmrc.gov.uk or you can contact the HMRC's Status Team directly on 0300 527450.

Employed

Employer is responsible for:

- ☐ Checking the person is eligible to work in the UK
- ☐ Having Employers' Liability Insurance
- ☐ Paying tax and NI for their employee
- ☐ Providing an itemised payslip
- ☐ Providing a contract of employment

Employer is strongly recommended to:

- ☐ Make checks on the potential employee to ensure they are appropriate, including obtaining references
- ☐ Have Public Liability Insurance

Self-employed

Contractor is responsible for:

- ☐ Checking that the person is genuinely self-employed for the task they're engaged to do (use HMRC's Employment Status Indicator)
- ☐ Checking the self-employed person has liability insurance (ask to see evidence)

Contractor is strongly recommended to:

- ☐ Make checks on the potential employee to ensure they are appropriate, including obtaining references
- ☐ Receive monthly invoices to pay for services
- ☐ Check contractual arrangements (ie, notice periods, pay rates, etc)
- ☐ Have Employers' Liability Insurance
- ☐ Have Public Liability Insurance

FOR GUIDANCE ONLY

The Isle of Wight Council will not assume any responsibility resulting from an individual failing to comply with their legal duties as an employer.

¹ People Matter, Downside Learning & Community Centre, Furrilongs, Newport, PO30 2AX: tel: 01983 241494; email: admin@peoplematteriw.org; web: www.peoplematteriw.org

² Skills for Care: tel: 0113 245 1716; web: www.skillsforcare.org.uk