

## Other issues

### The 'employed/self-employed?' question

Employers need to be careful. If they engage someone to work for them, it is up to them to satisfy themselves as to the employment status of the worker.

If the worker is self-employed, then there is no need to operate PAYE and all payments can simply be made gross, on the terms agreed with the worker.

However, if the worker is an employee, PAYE applies and not only should PAYE tax and NICs be deducted from the employee's earnings but the employer is also liable for secondary NICs.

If the employer treats as self-employed someone who should in fact be categorised as an employee, the employer can find that not only are they liable to account for the tax and NICs they should have deducted, plus the secondary NICs, but that they are also liable in other ways under employment law.

Employers have faced difficulties over claims for unfair dismissal, etc, from people who, to save tax and NICs, had argued at the time they were engaged that they were self-employed.

Some guidance is available on classification, from HM Revenue & Customs, and we can also help by discussing individual cases.

### Construction industry

The construction industry has a separate scheme dealing with contractors and sub-contractors. If this affects you, please contact us for advice.

### How we can help you

We can help you maintain PAYE records, and ensure that your business is compliant with the PAYE and NIC regulations, providing peace of mind and allowing you to spend more time on managing your business.

**Please contact us for more advice and assistance.**

## Our Services

### Business Planning

- Business start-up planning and advice
- Strategic and business planning
- Financial management
- Financial information systems
- Computer systems advice

### Taxation Advice

- Self assessment
- Personal tax
- Business tax
- Company tax
- Capital gains tax
- Inheritance tax
- HM Revenue and Customs investigations
- Value Added Tax
- PAYE and national insurance compliance

### Accounting

- Preparation of annual accounts
- Preparation of periodic management accounts
- Book-keeping services
- Maintaining PAYE and VAT records and associated returns

### Company Secretarial

- Preparation and filing of statutory returns
- Preparation of minutes and resolutions
- Company formation
- Company searches

*This guide is for general information only. No responsibility is taken for any action taken or refrained from in consequence of its contents.  
Always seek professional advice before acting.*

**Please contact us for further information**

**MOSSGROVES**

Mossgroves LLP | Chartered Accountants

3 The Deans . Bridge Rd . Bagshot . GU19 5AT

01276 476733 fax 01276 476744

info@mossgroves.com

www.mossgroves.com

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Mossgroves LLP | Chartered Accountants



