



## For your records

**Your name**

Laura Chetta

**Your organisation's name**

Staffordshire County Council

**Contract or role title**

Family Time Worker

### Off-payroll working rules (IR35) apply

## Why you are getting this result

The answers you have given suggest the worker is providing a personal service to your organisation. This means they are classed as employed for tax purposes for this work.

## What you should do next

If your organisation is responsible for paying the worker, you need to operate PAYE on their earnings. If someone else is responsible, you should download a copy of this result and show it to them.

You could also read more about the [responsibilities of the fee-payer \(opens in a new window\)](https://www.gov.uk/guidance/fee-payer-responsibilities-under-the-off-payroll-working-rules) (<https://www.gov.uk/guidance/fee-payer-responsibilities-under-the-off-payroll-working-rules>).

Once your organisation knows who the worker is, you may get more information about their working practices. Then you can use this tool again to check if this information will change your determination.

It is important that you keep a copy of this result for your records. If you agree with the result, you can use it to support the reasons for your decision on the worker's employment status.

## About this result

**Date of result:**

15 November 2021, 12:15:52 (UTC)

**Decision service version:**

2.4

HMRC will stand by this result as long as it reflects the actual or expected working practices. If these working practices change, you should use this tool again.



## What you told us

### 1. About you and the work

**What do you want to find out?** If the off-payroll working rules (IR35) apply to a contract

**Who are you?** Hirer

**Does the worker provide their services through a limited company, partnership or unincorporated association?** Yes

**Has the worker already started working for your organisation?** No

### 2. Worker's duties

**Will the worker be an 'Office Holder'?** No

### 3. Substitutes and helpers

**Do you have the right to reject a substitute?** Yes

### 4. Working arrangements

**Does your organisation have the right to move the worker from the task they originally agreed to do?** Yes

**Does your organisation have the right to decide how the work is done** Yes

**Does your organisation have the right to decide the worker's working hours?** No, your organisation and the worker agree

**Does your organisation have the right to decide where the worker does the work?** No, some work has to be done in an agreed location and some can be the worker's choice



## What you told us

### 5. Worker's financial risk

<b>Will the worker have to buy equipment before your organisation pays them?</b>	No
<b>Will the worker have to fund any vehicle costs before your organisation pays them?</b>	No
<b>Will the worker have to buy materials before your organisation pays them?</b>	No
<b>Will the worker have to fund any other costs before your organisation pays them?</b>	No
<b>How will the worker be paid for this work?</b>	An hourly, daily or weekly rate
<b>If your organisation was not happy with the work, would the worker have to put it right?</b>	Yes, they would fix it in their usual hours at their usual rate or fee

### 6. Worker's involvement

<b>Will you provide the worker with paid-for corporate benefits?</b>	No
<b>Will the worker have any management responsibilities for your organisation?</b>	No
<b>How would the worker introduce themselves to your consumers or suppliers?</b>	They work for you



## What you told us

### 7. Worker's contracts

Does your organisation know who will be doing this work? No

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