

Being a Self Employed Personal Assistant

There are two options for being paid as a personal assistant. The most common route that most PAs go down is the route of enrolling on their employers PAYE (Pay As You Earn) scheme. This is by far the most straightforward route, as it means that your employer will deduct tax from your wages as you earn it.

The other option is to become self employed. This means that the PA is not on the client's payroll and do not have tax deducted at source by a PAYE scheme. It also means that the PA will not be entitled to any of the employment benefits enjoyed by employed carers, such as holiday pay, sick pay, redundancy payments, pension or employers national insurance contributions.

It therefore means that the PA themselves are responsible for declaring their own income to HMRC by completing an annual Self-Assessment and paying tax annually

There is more information about self assessment at this government website.

<https://www.gov.uk/topic/personal-tax/self-assessment>

What do I need to do if I want to be paid as a self-employed personal assistant?

If you would like to receive your payment as a Self Employed PA, you need to register with HMRC for Self Assessment.

Doing this will enable you to declare your income to HMRC on an annual return. When you register for Self Assessment you will be provided with a **UTR** (which stands for your Unique Taxpayer Reference). This is a 10 digits number and can only be provided by HMRC upon registration for Self-Assessment.

It is now a requirement that anyone wishing to be paid as a self employed Personal Assistant by Phoenix must have their own UTR to demonstrate that they have successfully registered for self assessment.

In order that we are able to pay you for the work you do, you must provide your UTR to Phoenix and sign the attached declaration upon or before submission of your first invoice.

Do I have the same employment protection as an employed personal assistant?

As a self employed personal assistant you are not an employee and therefore have none of the normal protections and benefits that usually go along with being employed (such as stat sick pay, holiday pay, maternity pay, unfair dismissal) However where possible we will provide you with two weeks notice prior to the termination of your engagement with a client, and would expect you to do the same if you decide to leave the client's employment.

How do I submit a timesheet?

As a self employed PA you will submit an invoice rather than a timesheet. This invoice will contain the following basic information: Your personal contact details, your UTR, bank details, client name, dates and times of any work done and chargeable rate. We have a proforma you can use.

If you have any questions about this, please do not hesitate to contact Phoenix on 01225 481923

PA's Self-Employment Declaration

This statement is to confirm that I am working for you as a **self-employed carer**. This is as opposed to an employed carer who is on your payroll.

As a self-employed carer I take full responsibility for ensuring that all relevant taxes are paid and that the income that you pay me is declared to HM Revenue and Customs through the normal Self-Assessment route.

I also understand that as a self-employed carer I am not entitled to holiday pay on the payments that I receive or sick pay nor will any Employers National Insurance Contributions be made by you on my behalf

I understand that I can change this arrangement and become an employee of yours at any point in the future by notifying Phoenix SW Ltd and providing Phoenix with a new starter form.

Signed: _____ Date: _____

Print name: _____

Address: _____
