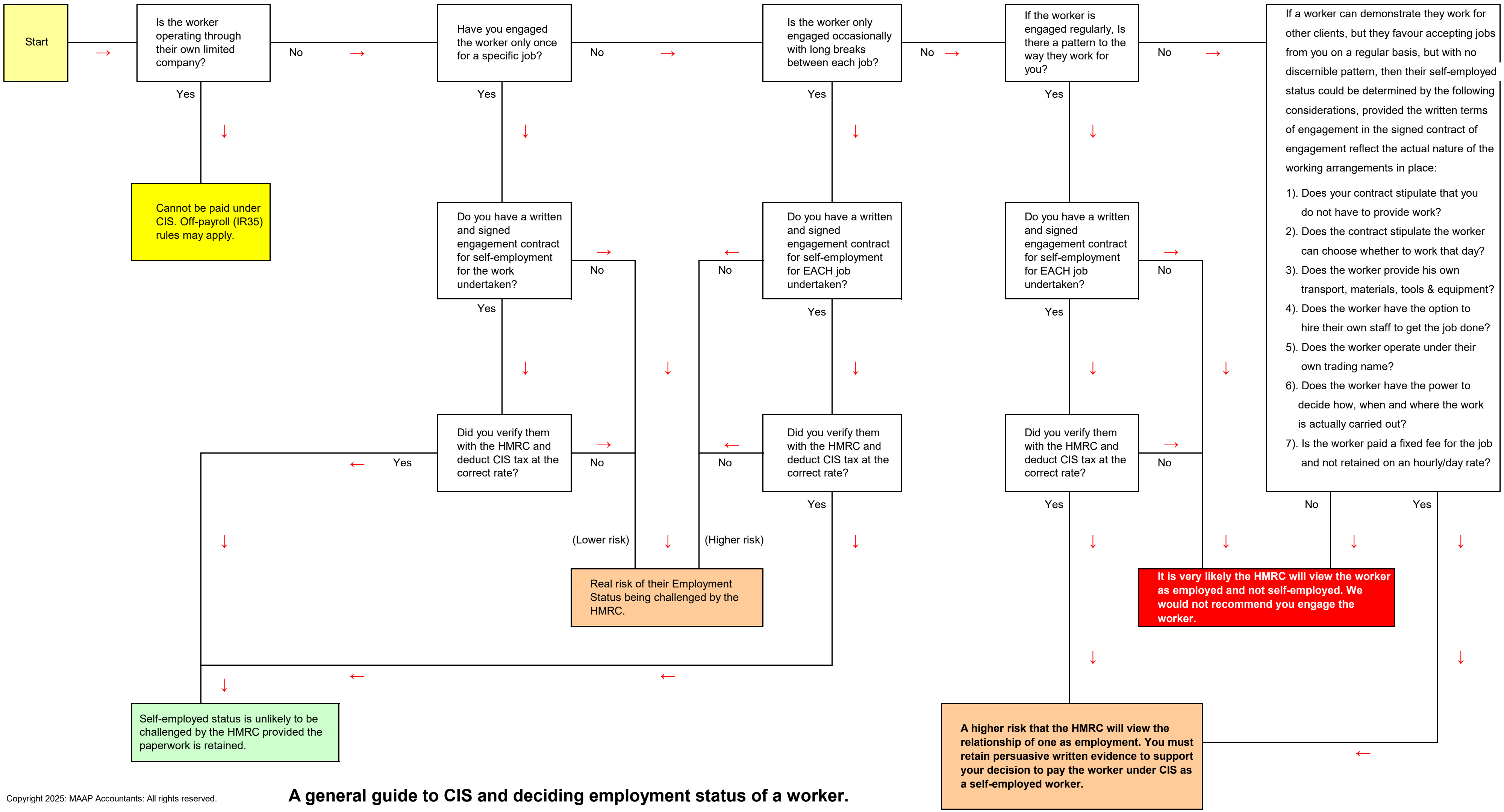
A Decision Tree Flowchart To Help You Identify The Risk That The HMRC May Challenge The Self-Employed Status Of One Of Your Sub-Contractors



A general guide to CIS and deciding employment status of a worker.

The employment status of a worker has to be considered in the light of the specific circumstances that surround each engagement. It is possible that the same worker could be viewed as 'self-employed' for some engagements, but judged to be 'employed' on other jobs running at the same time.

A century of case law has developed a standard set of typical '*Hallmarks of Employment*', which when considered collectively in the context of the actual working arrangements that exist, can determine if the nature of the engagement is one of self-employment or employment.

For this reason the above flowchart is only a rough guide to the factors that should be considered. Please seek proper professional advice before relying upon this flowchart to make decisions on employment status.