

How to...Engage the Self Employed & IR35

Key activities for managers to consider and undertake when engaging self-employed & IR35:

Pre-Engagement

Where there is a requirement for service delivery, refer to the Supplier and Contract Information within the Procurement on eric to establish the appropriate action.

Where a contractor has been identified, you must complete an assessment using [Check Employment Status for Tax](#) to correctly determine the employment status of to the contractor to comply with HRMC regulations.

To be considered self-employed a range of factors will be taken into account, including:

- Can the worker hire someone to do the work or engage helpers at their own expense?
- Does the worker risk their own money?
- Does the worker provide the main items of equipment they need to do their job, not just the small tools that many employees provide for themselves?
- Does the worker agree to do a job for a fixed price regardless of how long the job may take?
- Can the worker decide what work to do, how and when to do the work and where to provide the services?
- Does the worker regularly work for a number of different people?
- Does the worker have to correct unsatisfactory work in their own time and at their own expense?

The [Guidance for Employment Status](#) provides the actions to be taken in all circumstances. An individual may be considered an employee for tax purposes but have a different status in employment law i.e. not an employee of the Council.

You should carry out pre-engagement checks as appropriate with the individual(s) including checking Disclosure/PVG Scheme member certificate.

Induction

You should arrange an [induction](#) appropriate to the length of engagement, including mandatory components in the Council's induction checklist. The Council's [Employee Code of Conduct](#) must be explained and the individual advised that it applies to all who work for Perth and Kinross Council, including those who are self-employed.

Induction is particularly important where the individual is working in Council premises and undertaking work with the Council's customers. The Council's Health and Safety policies and procedures must be highlighted, especially where the individual is working within Council premises.

The individual must provide their insurance policy before any work commences. Any enquiries should be directed to Council's Insurance Team with Financial Services.

The Council requires that the worker must have the minimum sum of £5 million Public Liability Cover and minimum sum of £10 million pounds Employer's Liability Cover in the event of any claims that may arise against them in the course of their business.

Whilst Engaged

Throughout the period of the engagement, you should, as applicable:

- Check and approve the individual where one is submitted;
- Check and code submitted invoices and receipts;
- Monitor the associated spend in line with the Council's and their Service's financial guidance.

Ending the Contract

You must end the contract in accordance with its terms and conditions as agreed prior to the onset through the procurement process.

Managed Service Contracts

If you are considering resourcing an ongoing need for a number of seasonal or interim workers it may be appropriate to establish a contract in which the agency will take a lead role in recruitment and management of the people working on behalf of the Council. If this type of arrangement is required the recruiting manager should [contact procurement@pkc.gov.uk](mailto:contact_procurement@pkc.gov.uk) and support to conclude a contract in line with Council's Procurement guidelines will be provided.