

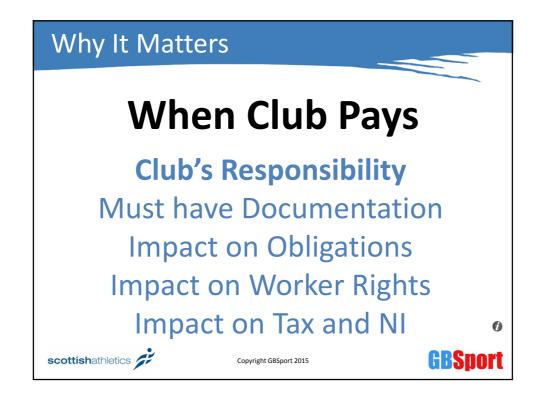
Paying for Services

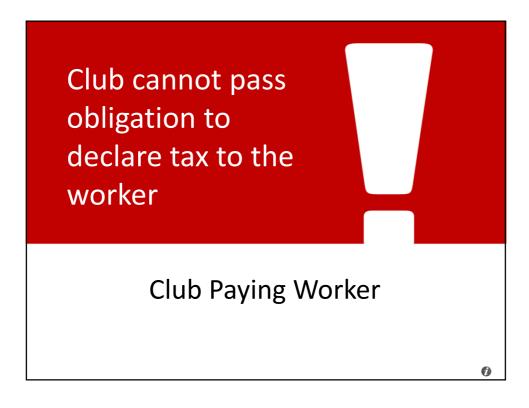
Employment v Self-Employment

GBSport



PAYING FOR SERVICES Why It Matters Scottishathletics CBSport



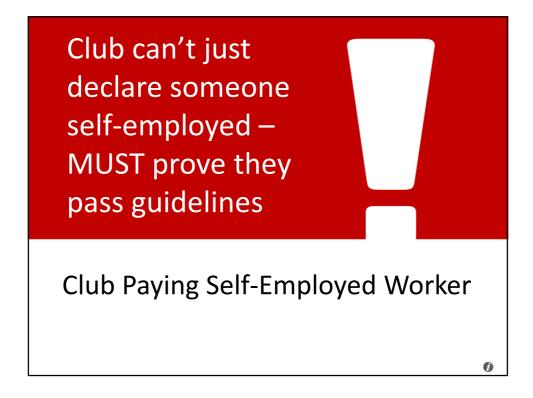








Club Ideal? Minimal Worker Obligations No Additional Tax Minimal Admin Easy to Terminate Flexible Hourly requirement scottishathletics (Copyright GBSport 2015)



PAYING FOR SERVICES

Employment



















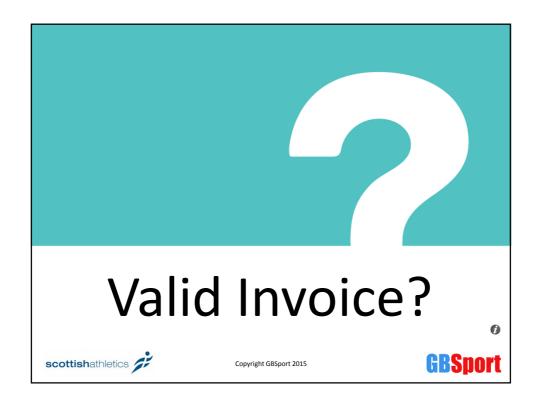




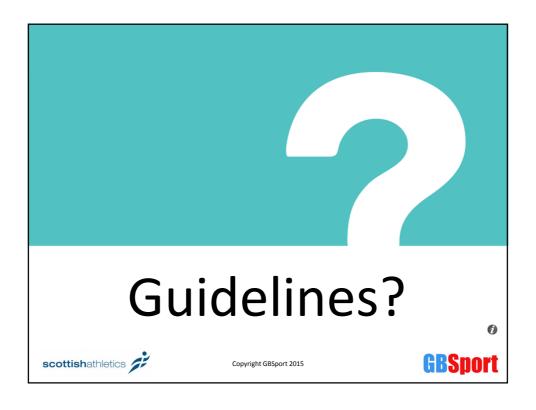




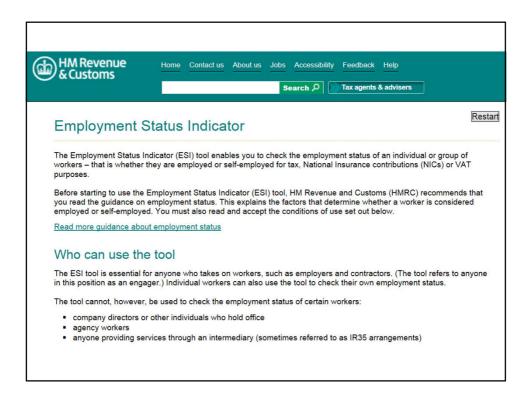














ESI Website Guidance Nov 2015

You can rely on the ESI outcome as evidence of a worker's status for tax/NICs/VAT purposes if both of the following apply:

- 1) your answers to the ESI questions accurately reflect the terms and conditions under which the worker provides their services
- 2) the ESI has been completed by an engager or their authorised representative (if the tool has been completed by or on behalf of a worker the result is only indicative)

However, you should download and print or save the PDF bearing the 14 digit ESI reference number from the summary of outcome screen.

If the worker's employment status is questioned in the future, HMRC will only be bound by the ESI outcome if this document can be produced.



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