

Determining Employment Status

THIS FORM MUST BE COMPLETED BY THE EMPLOYING DEPARTMENT

PLEASE NOTE - IF THE INVOICE SHOWS VAT OR A COMPANY REGISTRATION ENSURE THAT THE PROCUREMENT SUPPLIER ADOPTION PROCEDURE HAS BEEN APPLIED

Clarification is needed on the actual work undertaken to decide whether this invoice should be processed by Payroll or Accounts Payable.

Completion of this form will enable the University to determine whether an invoice for teaching / training / specialist services etc. can be treated as a gross payment.

HMRC have laid down specific criteria regarding an engagement and the decision on payment of this invoice will be based on the answers to the questions below.

These questions apply strictly to the piece of work being undertaken and not the individual.

If the payee is a Guest Lecturer, is there an agreement to work for the UoD on more than 3 days in 3 consecutive months	
No if no - please complete questionnaire below	Yes if yes - do not complete this form please contact HR as an employment contract may be required

Name of Payee	Date/s of work done	Location where work was done
----------------------	----------------------------	-------------------------------------

As a general guide as to whether a worker is an employee or self-employed – if the answer is "yes" to all of the following questions, then the worker is probably an employee			
Do they have to do the work themselves	Yes	<input type="checkbox"/>	No <input type="checkbox"/>
Can someone tell them, at any time, what to do, where to carry out the work or when and how to do it	Yes	<input type="checkbox"/>	No <input type="checkbox"/>
Can they work a set amount of hours	Yes	<input type="checkbox"/>	No <input type="checkbox"/>
Can someone move them from task to task	Yes	<input type="checkbox"/>	No <input type="checkbox"/>
Are they paid by the hour, week or month	Yes	<input type="checkbox"/>	No <input type="checkbox"/>
Can they get overtime pay or bonus payment	Yes	<input type="checkbox"/>	No <input type="checkbox"/>

If the answer is "yes" to all of the following questions, it will usually mean that the worker is self-employed			
Can they hire someone to do the work or engage helpers at their own expense	Yes	<input type="checkbox"/>	No <input type="checkbox"/>
Do they risk their own money	Yes	<input type="checkbox"/>	No <input type="checkbox"/>
Do they provide the main items of equipment they need to do their job, not just the small tools that employees may provide for themselves	Yes	<input type="checkbox"/>	No <input type="checkbox"/>
Do they agree to do a job for a fixed price regardless of how long the job may take	Yes	<input type="checkbox"/>	No <input type="checkbox"/>
Can they decide what work to do, how and when to do the work and where to provide the services	Yes	<input type="checkbox"/>	No <input type="checkbox"/>
Do they regularly work for a number of different people	Yes	<input type="checkbox"/>	No <input type="checkbox"/>
Do they have to correct unsatisfactory work in their own time and at their own expense	Yes	<input type="checkbox"/>	No <input type="checkbox"/>

Please send the completed form along with the invoice to PAYROLL using email Payroll-Admin@dundee.ac.uk. This is an HMRC requirement for any invoice for "Work"

Name of Departmental person completing form (block capitals)	Department
Signature	Date

FAY ALLAN
Acting Payroll Manager

GILLIAN FINDLAY
Accounts Payable Manager