

# NETHER WALLOP PARISH COUNCIL STAFF / CONTRACTORS LIST

## **REPORT PROVIDED FOR INFORMATION ONLY – NO DECISIONS ARE REQUIRED.**

The council “employs” several people and needs to be sure whether those people should be treated as employees or contractors.

The following link can be checked to ascertain the status of each: [Check employment status for tax - GOV.UK \(www.gov.uk\)](http://www.gov.uk)

<b>Role / Job / Responsibility</b>	<b>List of persons:</b>	<b>Result from HMRC:</b>
Village Hall Booking Manager	Anthony Whitaker	Self employed for Tax purposes.
Village Hall Cleaner	Sparkles / Tammy Cartwright	Off-payroll working rules (IR35) do not apply
Village Hall Gardener	Gary Collis	Self employed for Tax purposes.
Playing Fields Mowing	David Pasque / Daniel Robins	Self employed for Tax purposes.
Playing Fields Strimming	Bill Cullen	Self employed for Tax purposes.
Playing Fields Pitch marking	Gary Richardson	Self employed for Tax purposes.
Playing Fields Football bookings and Pavilion Cleaning	Gary Richardson	Self employed for Tax purposes.
Handyman / Minor repairs	Simon Tilling / Viv Blandford	Self employed for Tax purposes.

For each determination, the following must be considered:

- details of the contract
- the worker’s responsibilities
- who decides what work needs to be done
- who decides when, where and how the work is done
- how the worker will be paid
- if the engagement includes any corporate benefits or reimbursement for expenses

HMRC will stand by the result you get from this tool.

**This would not be the case if the information you have provided was checked and found to be inaccurate.**



**HMRC will also not stand by results achieved through contrived arrangements, designed to get a particular outcome from the service. This would be treated as evidence of deliberate non-compliance, which can attract higher associated penalties.**

Copies of the questions and answers provided to HMRC have been saved by the Clerk for future reference.