HMRC will be requiring the self-employed to report income on a quarterly basis once ‘Making Tax Digital’ comes into effect.

The Minimum Income Floor (MIF) applies monthly basis once UC payments start to be made. If the ‘worker’ they may also be entitled to the option of joining a workplace pension scheme. Depending upon the income of the worker they may also be entitled to employee contributions to the pension.

A ‘worker’ is registered as self-employed, but also considered as a ‘dependent contractor’.

All ‘workers’ should be given the option of joining a workplace pension scheme. Depending upon the income of the worker they may also be entitled to employee contributions to the pension.

It is not clear whether a ‘worker’ will be considered as self-employed ‘independent contractor’ or as an employee under Universal Credit.

For tax purposes, there is no distinction between the self-employed (independent contractor) and ‘worker’.

For tax purposes, there is generally no distinction between agency workers, employee shareholders, and employees.

An agency worker or an employee may be eligible to UC payments, depending on their income and personal circumstances.

PENSION CONTRIBUTIONS

SOCIAL SECURITY UNDER UNIVERSAL CREDIT (UC)

When a person’s earnings are established as coming primarily from a trade, profession or vocation they will be classed as ‘self-employed’ for UC purposes.

An agency worker or an employee may be eligible to UC payments, depending on their income and personal circumstances.

There is no universal definition of an employee in the UK, but an employee is understood to be someone who is contracted directly by a company. The employee will feel the terms under an employment contract (signed pay, annual leave, and working hours) and will carry out work personally.

There are no examples of platforms classifying gig workers as employees in the UK, but instead an example is Anpostan at.

Equal treatment if working part-time

For tax purposes, generally no distinction between agency workers, employee shareholders, and employees.

Employees pay National Insurance Contributions (NICs) on behalf of other employees at a rate of 12.4 percent. This is done through the payroll system (PAYE).

Employees also pay income tax and NICs at a rate of up to 21 percent depending on income through PAYE.

Not automatically entitled to a pension scheme at any post.

May be entitled to state pension if paying contributions to a National Insurance Contributions (NICs) scheme at any point.

When a person’s earnings are established as coming primarily from a trade, profession or vocation they will be classed as ‘self-employed’ for UC purposes.

A person is self-employed if they are in business for themselves and enter into contracts with clients or customers to provide services or work for them.

Where a person’s earnings are established as coming primarily from a ‘trade, profession or similar vocation’.

Protection against unlawful deductions against discrimination.

Protection against unlawful deductions against discrimination.

Protection against unlawful deductions against discrimination.

Protection against unlawful deductions against discrimination.

Protection against unlawful deductions against discrimination.

Staff Heroes

Equality if working part-time

For tax purposes, there is generally no distinction between agency workers, employees, and employees.

Employees pay National Insurance Contributions (NICs) on behalf of other employees at a rate of 14.2 percent. This is done through the payroll system (PAYE).

Employees also pay income tax and NICs at a rate of up to 21 percent depending on income through PAYE.

The self-employed are obliged to register with HMRC as such, and to submit annual tax returns to pay income tax and National Insurance Contributions (NICs).