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| **Item** | **Detail** | **Evidence seen and copied?** |
| **Unique Taxpayer Reference Number (UTRN)** | A self-employed PA must be registered with HMRC and be responsible for paying their own Tax and National insurance. The UTRN number is issued by HMRC when an individual registers as self-employed and you should obtain evidence of this registration and note the number.Please note:Anyone can obtain a UTRN, this alone does not determine a self-employed status. If the working relationship is later challenged by HMRC you would be liable to pay the whole of the employer’s tax (i.e. income tax due under PAYE) and national insurance (employer’s and employee’s contributions) due from the start of when HMRC decided that an employment relationship began (this means they can backdate the tax and national insurance payments that I would have to pay). It may be possible to agree with HMRC that the tax already paid through your PA's self-assessment should be off set against your payments, but this is not guaranteed. Even if they did agree to this, you would still have employer’s national insurance contributions to pay. HMRC could also charge a substantial financial penalty and interest.  |  |
| **Public Liability Insurance**  | If you engage the services of a self-employed PA you must see evidence of their current public liability insurance and note the issuer, policy number and expiry date. Take a copy of the policy for your records and ensure it is renewed and that you have a copy of these renewals. |  |
|  **Other Insurances** | If the PA is providing transport as part of their contract, you should ensure they have the correct level of car insurance – to protect yourself if anything happens. **Do not accept cover notes or policy schedules.**  |  |
| **Supplies / tools to do the job (e.g. gloves, aprons, etc.)** | Your PA should provide all of the supplies / tools needed to carry out their service; you should gain confirmation this will happen and you should not be expected to provide these for them.  |  |
| **Cover for absence, e.g. holidays & sickness** | If your PA is unable to provide their service for whatever reason, they are responsible for providing cover. The substitute worker should be trained in all of your requirements and able to fulfil the services provided under the contract at no additional cost to you.When a formal partnership is set up where each PA takes on their own clients for personal care services (the partners do not employ any other workers under their formal business structure and agree collectively to cover each other's holiday and sickness). As a partnership they should be registered with CQC.If you are requested to pay the substitute worker yourself, then all the checks detailed in this document also apply to them and you must seek confirmation of their self-employed status.You should ensure you are clear how a self-employed PA will manage absences and that you meet any alternative PA arranged by them. You are not expected to pay holiday pay, sick pay or any other statutory obligation under employment law. |  |
| **Contract for services** | Your PA should provide a working agreement for both parties to sign. |  |
| **Invoicing** | You should expect to receive an invoice for the service provided. The invoice should include the following:-* The document must clearly display the word ‘invoice’
* A unique identification number (invoice number)
* The company name, address and contact information
* The name and address of the customer the invoice relates to
* A clear description of what you’re charging for
* The date the goods or service were provided (supply date)
* The date of the invoice
* Due date of payment
* The amount(s) being charged
* VAT amount if applicable
* The total amount owed

**You should only make payment on receipt of an invoice** |  |
| **Training** | Your PA should source and fund all training relating to their work, e.g. Moving & Handling, Medication awareness, First Aid and any specialist skills. Take copies of training certificates and ensure refreshers required are managed in a timely manner (including delegated health task training). Free online training is available via the PA Noticeboard |  |
| **Disclosure and Barring Service check and references** | Ensure you request and check references before work commences. The PA Noticeboard will organise an enhanced DBS (Disclosure and Barring Service) check for your PA.  |  |