**The difference between an employed PA and a self-employed PA**

|  |  |
| --- | --- |
| **Employed PA** | **Self-employed PA** |
| The Employer must register with HMRC. | The PA must register with HMRC as self-employed and obtain a unique tax reference number (UTR). |
| The Employer is responsible for paying the income tax and national insurance. | The PA is responsible for paying the income tax and national insurance. |
| The Employer is responsible for obtaining employer's liability insurance. | The PA is responsible for obtaining public liability insurance. |
| The Employer must organise and pay for holiday entitlement, statutory sick pay and any other statutory payments that may be due. | The PA does not have employment rights and will not be paid for holidays and/or sickness etc. |
| The Employer is responsible for obtaining cover when the PA can't work (e.g., sickness and/or holiday etc.). | The PA is responsible for obtaining cover if unable to work (e.g., sickness and/or holiday etc.). |
| The Employer is responsible for providing equipment such as gloves, aprons and uniform if needed. | The PA is responsible for providing equipment such as gloves, aprons and uniform if needed. |
| The PA Noticeboard will fund the cost of the Enhanced DBS certificate and organise this. | The PA will need to fund an enhanced DBS certificate; the PA Noticeboard can organise this.  |
| The Employer must provide a Contract of Employment for both parties to complete before work commences. | It is advisable for the PA to provide a working agreement for both parties to complete before work commences. |
| The Employer must provide a wage slip for the PA. | The PA should provide an invoice for their services. |