

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.