



Is your VA properly self-employed?

- Do they use own equipment and software?
- Do they have the right to substitute? (i.e. Holiday cover, associates they work regularly with, other people who do your work if they aren't available)
- Do they have multiple clients?
- Did the VA dictate the rate for the work?
- Do they have a proper contract for the work as a self-employed subcontractor?
- Can they turn work down?
- Do they work off site?
- Do they manage their own time?

Yes
Your VA is likely to be deemed self-employed and therefore outside of the IR35 legislation

No
Employ them as a PAYE employee