





including pension contributions, holiday pay and employers NIC. There are three categories of individuals—workers, employees and self-employed. Workers are fairly straight forward; they are employed under a contract of employment and the times they work and duties undertaken are dictated by the employer and in return the employee is paid a salary. The cloudier skies appear when trying to distinguish between workers and sub-contractors. This has been brought to people's attention with the recent case involving Uber. Two taxi drivers claimed that Uber had classed them as self-employed rather than workers. The drivers argued that Uber advised which journeys the drivers were given, how much they charged and also dealt with any complaints made by customers. The tribunal sided with the drivers with no single pointer directing them to class them as workers but rather a number of indicators that added up to this decision. This means that the drivers are now entitled to be paid the National Minimum Wage, receive holiday and sick pay, along with other protections that employees receive.

If you are using sub-contractors, on a regular basis, you could be at risk of having the same issues as Uber. If you feel that you would like to

take some advice on this please contact the partner that deals with your affairs.

### Sad News

We are very sorry to announce that Sarah will be leaving Edmund Carr on 14 July. She is off to pastures

new and all of the partners and staff wish her all the best.

We are currently interviewing for a replacement and will

introduce you to a new member of the team shortly.

I will be on holiday from 7 July and return to the office on Monday 24 July. The department will be covered in my absence by Hayley and Chris.

As mentioned previously, with the added pressures that AE brings, we will need at least one working day timeslot to turn around your payrolls.

### Fees

Unfortunately, due to higher charges made by our suppliers, we have had to review our fee levels and there is a small increase in fees from April 2017.



Hayley Prince



Chris Child

Julie Perrin

Payroll Department Manager

June 2017

**If you think this information might be useful to a friend or colleague, please pass it on.**

### Disclaimer

This newsletter is intended to give general guidance only and no liability can be accepted for any action taken based on the information given.

**Edmund Carr LLP**

June 2017

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