

Employee vs. Self-Employed

#	Area	Signs that the human resource is an employee (contract of service)	Signs that the human resource is self-employed (contract for service)
1	Control	They are under the control of the University of Galway who directs them as to how, when and where the work is to be carried out	They have control over what they do, how they do it, when and where they do it and whether they do it themselves
2	Supply	They supply labour only	They supply labour and materials
3	Payment	They receive a fixed hourly/weekly/monthly wage	They cost and agree a price for the job
4	Ability to sub-contract	They cannot sub-contract the work	They are free to hire other people, on terms of their own choice to do the work that they have agreed to undertake
5	Materials	They do not supply materials for the job	They provide the materials for the job.
6	Equipment	They do not supply equipment other than the small tools of the trade	They provide equipment and machinery necessary for the job, other than the small tools of the trade.
7	Personal financial risk	They are not exposed to personal financial risk in carrying out the work	They are exposed to financial risk, by having to bear the cost of making good faulty or substandard work carried out. under the contract
8	Work-hours	They work set hours or a given number of hours per week or month	They control their own hours of work in fulfilling their job obligations.
9	Number of employers/customers	They work for one person or for one business (i.e., University of Galway in this case)	They can provide the same services to more than one person/business at the same time
10	Entitlements	They are entitled to sick pay/holiday pay/pension etc.	No entitlement to sick pay/holiday pay/ pension, etc.
11	Expense reimbursements	They receive expense payments to cover subsistence and/or travel expenses	The supplier's expenses are covered in the price for the job.
12	Overtime	They are entitled to extra pay or time off for overtime.	No overtime paid
13	Business ownership	They do not typically have a business set up	They own their own business
14	Place of business	They work on University of Galway premises and have a telephone extension, desk, and University of Galway email address	They have a fixed place of business where they store materials equipment etc.
15	Insurance	Insurance is provided by University of Galway	They provide their own insurance cover e.g. public liability etc.



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(i)	General	They could have considerable freedom and independence in carrying out their work and still remain an employee	Generally, they should satisfy each of the self-employed guidelines above, otherwise, they will normally be an employee
(ii)	General	Some employees do not work on the employer's premises.	While they may have registered for Self-Assessment or V.A.T. it does not automatically mean they are self-employed
(iii)	General	Some employees work for more than one employer at the same time.	It should be noted that a person who is a self-employed contractor in one job is not necessarily self-employed in the next job. It is also possible to be employed and self-employed at the same time in different jobs. For example, they could be employed on a part-time basis as a shop assistant and spend the rest of their time running their own business from home.