

# OCCASIONAL WORKER PAYMENT PROCESS

## Introduction

This guidance provides information on how to engage and pay individuals who do work for Manchester Metropolitan. There are three main routes of engagement: contracts of employment, occasional worker process and contracts for services; and there are specific things to consider when choosing the correct one.

Your starting point in each case should be to speak to your HR Adviser who will guide you through the process and advise you which route is appropriate for your particular circumstances. This initial discussion with HR is an essential first step before proceeding down any of the engagement routes and before any discussions take place with an individual.

**Please note:** this payment process cannot be used for the payment of students.

## Occasional Worker Payment Process

On occasions there is a need to engage individuals who are neither properly set up as self-employed, nor doing work of an employment nature that requires an employment contract. These will be individuals who undertake specialist work of a one-off nature that is not related to teaching, research, or support for teaching and research. Occasional workers will not have a written employment contract with the University and, therefore, there is no requirement for HR to carry out Disclosure or Barring Service (DBS) checks. Right to Work checks must be undertaken, before the work commences – see <http://www2.mmu.ac.uk/humanresources/a-z/guidance-procedures-handbooks/guidance-on-the-prevention-of-illegal-working/> **Your starting point in engaging an occasional worker will be to speak to your HR Advisor.**

The categories of engagement for which the occasional worker route is available are as follows and can be found at Note 2:

Guest Lecturers	Research Participants (unless employees)	REF Assessors
Technical Support	Translators	Transcribers
Web Designers	Instrumental and music tutors – providing services which are <u>additional</u> to the core curriculum	External examiners (engagements of one year or less)
External members of Interview Panels	Photographers	Keynote Speakers
Entertainers		Actors / Role players
Workers involved in testing of materials		Service Users

This is a definitive list; all other workers must be engaged using a formal employment contract (via HR), or a contract for service in cases where the individual can evidence that they are properly set up as self-employed (see below) – also see ‘Note 4’.

Occasional workers will be paid via the payroll system **after** deductions for Income Tax and National Insurance Contributions (NICs) where appropriate. Individuals should be asked to complete the Fin1C form, with the individuals verified Right to Work documentation and, after approval by the budget holder, this should then be sent to the Faculty Service Centre for processing. Once processed, payment will be made at the end of the calendar month.

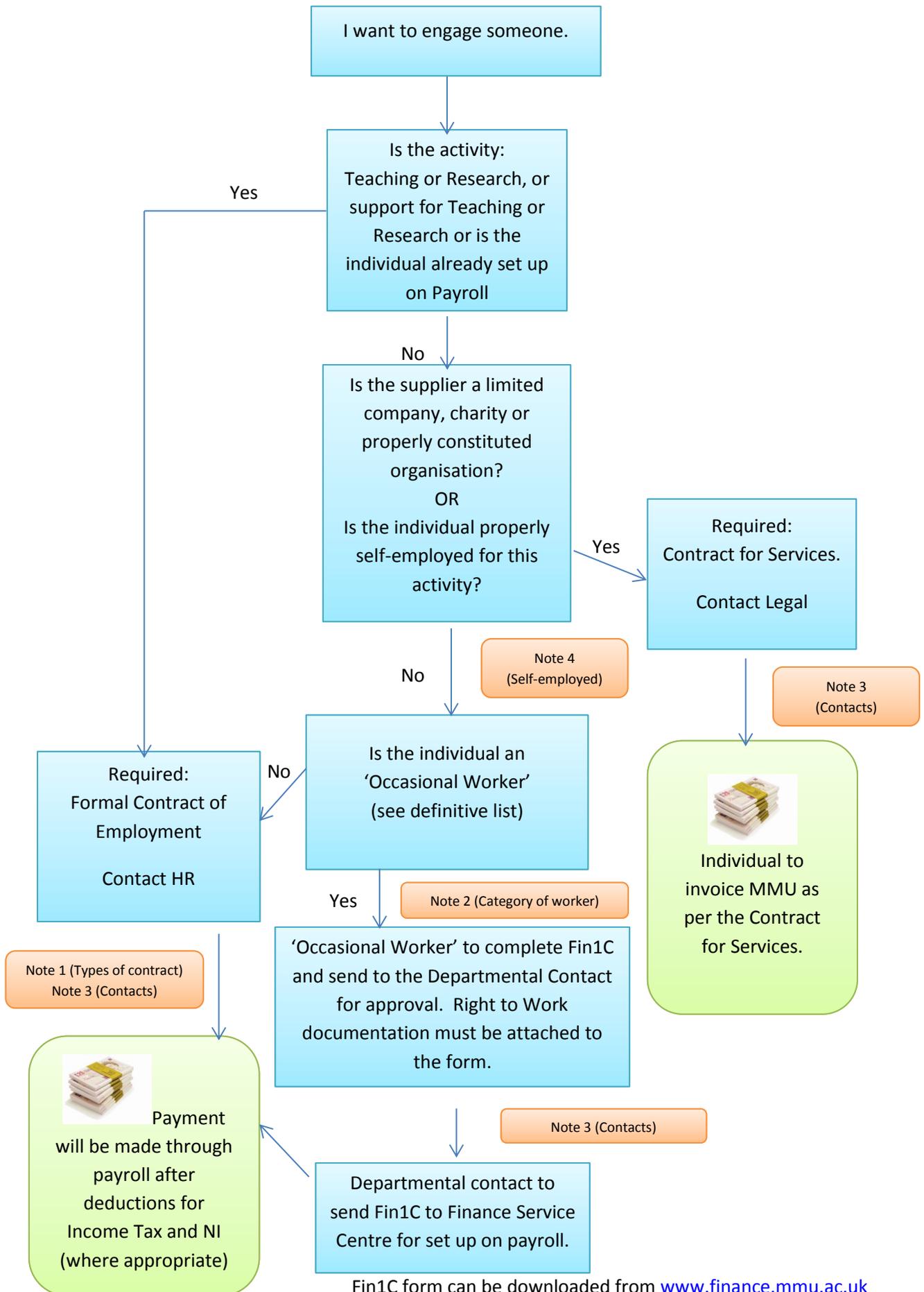
In very specific circumstances, when an individual is not undertaking work of an employment nature, is properly set up as self-employed (registered as such with HMRC), and is able to demonstrate this to the satisfaction of the University, it may be possible to issue a contract for service and pay the individual without deductions of tax and NICs. Such contracts are drawn up by the Legal Team. Contact [legal@mmu.ac.uk](mailto:legal@mmu.ac.uk) for more information. Please note, though, that the University is legally obliged to deduct appropriate tax and National Insurance contributions from payments to individuals who undertake work of an employment nature through an intermediary e.g. a personal service company.

You should note that if the engagement of the occasional worker involves the creation of new intellectual property (‘IP’) you should consider using a simple document to deal with those IP rights. Please flag this when discussing with your HR adviser. The Legal Team will be able to provide you with a standard IP letter.

**Please note:**

Individuals, such as sessional lecturers delivering core curriculum, along with casual staff, are deemed to be undertaking work of an employment nature and, therefore, must still be engaged using one of the formal employment contracts (e.g. TRSN, casual contracts) even if they can show they are genuinely self-employed (types of employment contracts are listed in 'Note 1').

# Payment for Services Provided to the University



## Note 1

### Contracts of Employment

The University's policy is to employ staff on contracts appropriate to the particular requirements and circumstances of the role. Employment contracts must be set up before the person commences work. These employees are salaried and payments and will be subject to statutory deductions of income tax and National Insurance. Under the 2006 Nationality and Asylum Act the University has a duty to prevent illegal working by carrying out document checks to confirm if a person has the right to work in the UK. All contracted staff must have their right to work established **before they start work at the University**.

#### Permanent

Permanent contracts are used where there is on-going funding and a permanent need for the contract within the organisation.

#### Fixed-Term

A Fixed Term contract is one with a defined end date. Fixed term contracts may be used:

- to provide temporary replacement cover for situations such as secondments, study leave, long-term sickness absence, maternity leave, parental or adoptive leave;
- where the employment is for the sole purpose of completing a particular task or project;
- where it is known in advance that a particular job or task will definitely come to an end on a specific date;

#### Sessional

Sessional contracts (TRSNs) are used to provide a range of short-term teaching/academic related duties across the University, such as sickness cover, research leave cover, demonstration, placement moderation and marking as well as also providing specific specialist input to taught units.

#### Casual

Casual contracts are used when the University has a requirement for a worker on an 'ad-hoc' basis. They usually provide additional cover at short notice for events, to provide specialist skills, or for urgent requirements of customer facing roles.

Casual contracts are used where there is a clear understanding that the individual has no obligation to be available for work, and the University has no obligation to provide work e.g.

- Where there is no definite requirement to work a particular number of hours because the availability of work is uncertain or the demand is subject to other events.
- Where the work is temporary for a limited period of up to 13 weeks.
- Where the work is on an irregular or flexible basis e.g. bar staff, domestic staff, jobs4students.

## Note 2

### Categories of Worker

#### Formal Contract of Employment

The following categories of workers will become employees and will require a **formal contract of employment** (see note 4):

*Payment will be made via payroll after deductions for income tax and National Insurance (as appropriate).*

- Invigilators
- Markers
- Scribes
- Course content designers
- Individuals setting exam scripts
- External Examiners (with contracts longer than one year)

#### Occasional Workers

The following categories of engagements can be classified as 'Occasional Workers' so will **not** require a formal contract of employment.

*Payment will be via the Fin1C form and paid via payroll after deductions for Income tax and National Insurance (as appropriate).*

- Guest lecturers – providing services which are additional to the core curriculum
- Technical Support (e.g. piano tuners)
- External members of interview panels (e.g. head teachers, music specialists)
- Instrumental and music tutors – providing services which are additional to the core curriculum
- Entertainers
- Research Participants (unless employees) e.g. interviewees, attendees at focus groups
- Translators
- Transcribers
- Web designers
- Photographers
- REF Assessors
- Keynote speakers
- Actors / Role players
- Workers involved in testing of materials
- External examiners (engagements of one year or less)
- Service Users

## Note 3

### Who would you like to contact?

To contact <b>Finance Office (Manchester)</b> Finance Service Centre, Manchester Righton Building Room C.G.02 Cavendish Street Manchester M15 6BG	E-mail: <a href="mailto:faculty.finance@mmu.ac.uk">faculty.finance@mmu.ac.uk</a> Phone: +44 (0)161 247 6161 Web: <a href="http://www.finance.mmu.ac.uk">www.finance.mmu.ac.uk</a>
To contact <b>Finance Office (Crewe)</b> Finance Service Centre, Crewe College House Crewe Green Road Crewe Cheshire CW1 5DE	E-mail: <a href="mailto:finance.cheshire@mmu.ac.uk">finance.cheshire@mmu.ac.uk</a> Phone: +44 (0)161 247 5630 Web: <a href="http://www.finance.mmu.ac.uk">www.finance.mmu.ac.uk</a>
To contact <b>Human Resources</b> All Saints Building Oxford Road Manchester M15 6BH	E-mail: <a href="mailto:hr@mmu.ac.uk">hr@mmu.ac.uk</a> Phone: +44 (0)161 247 6624 Web: <a href="http://www2.mmu.ac.uk/humanresources/">www2.mmu.ac.uk/humanresources/</a>
To contact <b>Payroll</b> All Saints Building, Room 301 Oxford Road Manchester M15 6BH	E-mail: <a href="mailto:payroll@mmu.ac.uk">payroll@mmu.ac.uk</a> Phone: +44 (0)161 247 2948 Web: <a href="http://www.finance.mmu.ac.uk">www.finance.mmu.ac.uk</a>
To contact <b>Legal</b> All Saints Building, Room 212 Oxford Road Manchester M15 6BH	E-mail: <a href="mailto:legal@mmu.ac.uk">legal@mmu.ac.uk</a> Phone: +44 (0)161 247 4696 Web: <a href="http://www.finance.mmu.ac.uk">www.finance.mmu.ac.uk</a>

## Note 4

### Evidence of Self-Employment for Contracts for Services

The onus is on the University to correctly determine the employment status of an individual.

In very specific circumstances, when the individual is properly set up as self-employed, and is able to demonstrate this to the satisfaction of the University, it may be possible to issue a contract for services. This will depend on the exact nature of the service provided and has to be agreed on a case by case basis. Contracts for services can only be drawn up by the Legal Team once the self-employment status of an individual has been determined.

If the supplier is a limited company, please supply Companies House Registration Number.

If the supplier is not a limited company but is registered as self-employed with HMRC the three documents, below, are required to evidence self-employment.

1. Self-Employed Confirmation Letter from HMRC

**And**

2. Copies of relevant insurance cover for self-employment (e.g. professional indemnity insurance)

**And**

3. Completed Employment Status Questionnaire (part of the contract for service template)  
*(This is not required where the supplier is a Ltd company)*

Precedent contract for service forms can be found at  
<http://www.finance.mmu.ac.uk/documents/legal.cfm>

## Example of the Fin1C form

(Front and reverse)



# Guest Lecturers, Occasional Worker Claim Form



The Claimant should complete **the shaded areas** of the form and **attach Right to Work evidence**

**THIS FORM IS NOT FOR STUDENTS OR EMPLOYEES OF THE UNIVERSITY**

**Please print clearly in Block Capitals**

Home Address:	Surname:	
	First Names:	
	National Insurance No.	
	Bank Sort Code:	
Postcode:	Bank Account Number:	
Date of Birth:	<i>If you are over State Retirement Age you are not required to pay National Insurance Contributions. Please attach proof of your date of birth (copy birth certificate or passport)</i>	
Department:	Gender: Male / Female	Title: Miss/Mr/Mrs etc
E-mail:	Tel No:	

### Details of Claim

Date(s) of Work	Details of Fee claimed and Expenditure Incurred <b>ORIGINAL Receipts for Expenditure MUST be attached.</b>	Amount
	<b>Fee for Work</b> <i>Please give full details of work undertaken and fees claimed. Continue on a separate sheet if necessary.</i>	£
	<b>Expenses</b> <i>Please give a full breakdown of expenses incurred and attach original receipts. Continue on a separate sheet if necessary.</i>	£
Your Departmental contact name:		Total £

I certify that the fees and expenses for which I claim payment relate to University business and have been necessarily incurred in carrying out official duties.  
I have completed and signed the form overleaf.  
Payment will be made **net** of any statutory deductions that are due.

Signature of Claimant:		Date	
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***Please return the form to your Departmental contact.***

Approved for Payment (Budget Holder):		Date	
Print name of Budget Holder:			
Cost Centre / Project code where the expenditure should be charged:			

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For Official Use only

Checked Financial and Legal Services				Date	
Description	Wage Type	Amount	Description	Wage Type	Amount
Fee (Teaching)	5105	£	Air Travel	2519	£
Fees (Other Work)	5110	£	Taxi Travel	2518	£
Bus Travel	2515	£	Subsistence	2500	£
Train Travel	2517	£			£

Have you undertaken any other work for the Manchester Metropolitan University for which you are awaiting payment or have you already agreed to undertake any further work in the future?	Please tick.	
	No	Yes
If "yes" please give details of dates and the department for which the work has been / is expected to be undertaken.		

### **Starter Checklist**

### **Occasional Worker Statement**

You need to select only one of the following statements A, B or C by ticking the appropriate box.

<input type="checkbox"/>	<b>A - This is my first paid job /engagement since last 6th April</b> and I have not been receiving taxable Jobseekers Allowance, Employment and Support Allowance, taxable Incapacity Benefit, State or Occupational Pension.
<input type="checkbox"/>	<b>B - This is now my only paid job / engagement but since last 6th April I have had another job</b> , or received taxable Jobseekers Allowance, Employment and Support Allowance, or taxable Incapacity Benefit. I do not receive a State or Occupational Pension.
<input type="checkbox"/>	<b>C - As well as this new paid job / engagement, I have another job or receive a State or Occupational Pension.</b>

I have a student loan which is not fully repaid and I left a course of UK higher education before last 6th April and I received my first Student Loan instalment on or after 1st September 1988.	No	Yes
	<input type="checkbox"/>	<input type="checkbox"/>
<i>Select "No" if you do not have a Student Loan or if you are repaying your Student Loan direct to the Student Loan Company by agreed monthly payments.</i>		

Signature:	<input type="text"/>	Date	<input type="text"/>
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The following questions only apply if you are NON RESIDENT in the UK and the whole of this work was performed outside the UK. If you are normally resident in the UK or have performed ANY of the duties in the UK you have no need to answer the following questions.

Has the work, to which this claim relates, been performed WHOLLY outside the UK?	Please tick.	
	No	Yes
<input type="checkbox"/>		

Have you been resident in the UK before?	No	Yes
	<input type="checkbox"/>	<input type="checkbox"/>

Do you intend to perform any further duties, to which this engagement relates, in the UK?	No	Yes
	<input type="checkbox"/>	<input type="checkbox"/>

Signature:	<input type="text"/>	Date	<input type="text"/>
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