

Independent Contractor Checklist

Use this to make sure your contractors meet the independence criteria HMRC looks at.

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Contractors set their own working hours.

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Contractors decide which clients or jobs to accept or reject.

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Contractors use their own tools, equipment, and materials.

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Contractors cover their own expenses (consumables, travel)

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No guaranteed minimum income or fixed salary.

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Contractors manage their own tax and National Insurance obligations.

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Work can be carried out without direct supervision

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Contractors are free to work for other clients or businesses.

☐

Written agreement clearly states the contractor is the supplier of the service

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Agreement specifies the business acts as an agent collecting a fee.