

MICE Employment Assessment Test

Form Completed for:

Completed By:

Date:

Table 1: Mutual Obligations Test

Will the person the University wishes to engage receive any of the following benefits, from the University, during the term of the engagement?

Sick Pay	Select Yes or No
Holiday Pay	Select Yes or No
Child-related pay	Select Yes or No
Is the person working for other organisations	Select Yes or No
Is the service provided on a committed and regular basis	Select Yes or No
Is there a development of relationship over time	Select Yes or No
Is the person obliged to carry out the work personally	Select Yes or No

Mostly Yes or No? Select Yes or No

Table 2: Integration Test

Is the role an essential and core part of the business function?	Select Yes or No
Is the role part and parcel of the organisation?	Select Yes or No
Is a uniform/work wear provided by the University?	Select Yes or No
Are University business cards provided?	Select Yes or No
Is a permanent or dedicated working area provided?	Select Yes or No
Is a personal telephone extension/ University mobile provided?	Select Yes or No
Is the person invited to attend functions such as a Christmas party?	Select Yes or No
Will the person attend team meetings?	Select Yes or No
Do they appear in the University telephone directory?	Select Yes or No
Are others in the organisation doing comparable roles?	Select Yes or No

Mostly Yes or No? Select Yes or No

Table 3: Control Test

As the engager do you decide when and where the work is performed?	Select Yes or No
As the engager do you decide hours of work?	Select Yes or No
As the engager do you decide rates of pay?	Select Yes or No
As the engager do you supervise the person?	Select Yes or No
If the person has a specialist skill are they still subject to control?	Select Yes or No
As the engager do you decide the individual's working methods or approach?	Select Yes or No
Is there a cost to the individual if errors require correction?	Select Yes or No
As the engager do you have the right to exert control (whether or not control is exercised in practice)?	Select Yes or No

Mostly Yes or No? Select Yes or No

Table 4 : Economic Reality Test

Does the person incur capital expenditure to perform the work?	Select Yes or No
Does the person need to provide their own tools or equipment?	Select Yes or No
Does the person need to provide their own vehicle to do the work?	Select Yes or No
Does the person share business risk with the University?	Select Yes or No
Is the person responsible for the success or failure of the University?	Select Yes or No
Does the person incur overheads to perform the work?	Select Yes or No
Is the person VAT registered?	Select Yes or No
Does the University provide office facilities at the person's home?	Select Yes or No

Mostly Yes or No? Select Yes or No

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Table 5: Freedom to Decline Work

A. Can the individual decline work if offered? (This may initially indicate self-employment.) If YES, please answer question B. If NO, this infers a form of penalty is incurred. Proceed to results table.	Select Yes or No
B. Is there any form of penalty for doing so such as fewer offers of work offered to the individual? (This could be considered by HMRC to indicate the person is employed.)	Select Yes or No

Results:

Table 1	Mainly Yes indicates employed / in scope of IR35. Mainly No indicates self-employed/ outside scope of IR35.	Select Yes or No
Table 2	Mainly Yes indicates employed / in scope of IR35. Mainly No indicates self-employed/ outside scope of IR35.	Select Yes or No
Table 3	Mainly Yes indicates employed / in scope of IR35. Mainly No indicates self-employed/ outside scope of IR35.	Select Yes or No
Table 4	Mainly Yes indicates employed / in scope of IR35. Mainly No indicates self-employed/ outside scope of IR35.	Select Yes or No
Table 5	If A = No, the result is Employed or in scope of IR35	Select Yes or No
Table 5	If A = Yes and B = Yes, the result is Employed or in scope of IR35	Select Yes or No
Table 5	If A. = Yes and B= No, the result is Self-employed or outside scope of IR35	Select Yes or No

Balance of probability: determined by the overall result from each table.

Overall Result & Next Steps

Employed	Select Yes or No	Person is paid via the payroll using normal processes
In scope of IR35? If YES, you may wish to check result by using HMRC online employment status tool. https://www.tax.service.gov.uk/check-employment-status-for-tax/setup	Select Yes or No	Subject to IR35 regulations, paid via the payroll using the IR35 process
Self - employed	Select Yes or No	Paid as a supplier via Finance

If you require support when completing this questionnaire then please contact Frazer Holmes (j.f.holmes@lboro.ac.uk) or Julie Ball (j.d.ball@lboro.ac.uk)