

# Appendix A: Employment Status UPS Summary

UPS 1 'Automatic self-employed' without the need to seek clearance from the Tax Team		UPS 2
<b>Payment for / to</b>	<ul style="list-style-type: none"> <li>Lecturing</li> <li>Teaching</li> <li>Conducting Supervisions</li> <li>Higher degree Examining</li> </ul>	<ul style="list-style-type: none"> <li>Workers</li> <li>Demonstrators</li> </ul>
<b>Conditions and further guidance</b>	<p>The individual must meet the following test:</p> <p>They must be lecturing, teaching, or conducting supervisions for not more than 5 sessions per term <b>AND</b> not exceeding 14 sessions in a year.</p> <p><i>Definition of a session - where an individual is teaching the same subject to the same group of students but cannot be longer than a day.</i></p> <p>Any individual who does not meet this test may be a worker or an employee: you should consult your School HR contact in these circumstances.</p> <hr/> <p>NB: Higher Degree examining and supervising has no limit on the number of sessions and should always be paid through the UPS using a UPS1 form.</p>	<p>Payments for demonstrating should always be <b>paid through UPS 2 (via the link below)</b> and will always be taxable.</p> <p>Information on the definition of a worker can be found at <a href="http://www.hrsystems.admin.cam.ac.uk/files/ups_guidance_post_rti.pdf">http://www.hrsystems.admin.cam.ac.uk/files/ups_guidance_post_rti.pdf</a></p> <p>Alternatively, speak to your School HR Contact.</p>
<b>Tax treatment</b>	Service provider is responsible for accounting to HMRC for own income tax and national insurance contributions (NICs).	PAYE and NICs is deducted at source.
<b>Form can be downloaded at</b>	<a href="http://www.hr.admin.cam.ac.uk/forms/ups1-self-employed-payment-claim-form">http://www.hr.admin.cam.ac.uk/forms/ups1-self-employed-payment-claim-form</a>	<a href="http://www.hr.admin.cam.ac.uk/forms/ups2-worker-agreement-payment-claim-form">http://www.hr.admin.cam.ac.uk/forms/ups2-worker-agreement-payment-claim-form</a>
UPS 3		UPS 4
<b>Payment for / to</b>	<ul style="list-style-type: none"> <li>Students</li> </ul>	<ul style="list-style-type: none"> <li>Off-payroll workers engaged through Limited companies, partnerships or agencies.</li> </ul>
<b>Conditions and further guidance</b>	<p>Students who are being paid a maintenance grant, bursary and field trip expenses.</p> <p>If students are being paid for work, e.g. demonstrating, they will be classified as a 'worker' and should be paid through UPS2.</p>	For details please see main body of these guidelines.
<b>Tax treatment</b>	No PAYE and NICs are deducted. However, should the sums paid exceed 'reasonable expenses' then the payment may be regarded as being taxable. If in doubt, please contact the Tax Team.	PAYE and NICs are deducted at source on deemed employee earnings, which will be invoiced amounts less VAT, materials and expenses.
<b>Form can be downloaded at</b>	<a href="http://www.hr.admin.cam.ac.uk/forms/ups3-student-maintenance-claim-form">http://www.hr.admin.cam.ac.uk/forms/ups3-student-maintenance-claim-form</a>	TBC