# TRINITY LABAN CONSERVATOIRE OF MUSIC & DANCE

# INTERNATIONAL STUDENTS: WORKING IN THE UK DURING YOUR STUDIES

This leaflet is available to download from Moodle (careers page)

**Disclaimer:** The information provided in this leaflet is given in good faith and is correct at the time of writing (June 2015). You are strongly advised to check the websites listed in this document for the most up to date information concerning working in the UK during your studies and paying Income Tax and National Insurance Contributions on your earnings

As a student from outside the UK, you may wish to combine your studies at Trinity Laban with part-time work.

This leaflet gives you essential information and advice about working in the UK as a student and directs you to further sources of help and information.

The leaflet is intended for EEA<sup>1</sup> and Swiss national students and visa national students.

#### <sup>1</sup> Am I an EEA national?

You are a European Economic Area (EEA) national if you are a citizen or national of one of the following countries. If you have permanent residence in, but not citizenship of, any of these countries, you are not an EEA national.

Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Netherlands, Norway, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden and the United Kingdom.

Iceland, Liechtenstein and Norway are EEA member states, but they are not members of the European Union (EU). Switzerland is not a member of the EU or the EEA. However, Swiss nationals have rights which are similar to those of nationals of EEA countries.

The information in this leaflet relating to EEA nationals also applies to Swiss nationals.

# PERMISSION TO WORK IN THE UK DURING YOUR STUDIES

Before taking any job, work placement or internship - even an unpaid position - you will need to check whether your immigration status allows you to work in the UK. If you are a student from outside the EEA and Switzerland who has permission to work in the UK during your studies, please be aware of any conditions on the *type* of work that you can carry out and the number of *hours* you can work. You must make sure that you comply with any restrictions that apply to you. This is because the Home Office treats working in breach of your conditions very seriously.

All EEA and Swiss national students can work in the UK without restriction, apart from nationals of Croatia.

### VISA NATIONALS

For students from outside the EEA and Switzerland, if your passport sticker or identity card says that you can work in the UK during your studies, please be aware of any conditions on the type of work that you can carry out and the number of hours you can work.

If you have entered the UK as a 'student visitor' (i.e. to study a short course for up to 6 months) you are **not** allowed to take paid or unpaid employment.

If you are a Tier 4 visa holder you must **not**:

- be self-employed
- be employed as a professional sportsperson or sports coach
- · be employed as an entertainer
- · take a permanent full-time job

Please note, however, that degree-level music and dance students can undertake a work placement that involves professional performance, providing that is it arranged by Trinity Laban and is an assessed part of your programme of studies. It is essential that you contact the relevant member of staff listed below before undertaking any work that involves professional performance:

Faculty of Music contact:
Howard Felton
h.felton@trinitylaban.ac.uk.

Faculty of Dance contact:
Claire Jarman
c.jarman@trinitylaban.ac.uk

The maximum number of hours you can work during term-time is normally printed on your visa sticker or Biometric Residence Permit (BRP), and will depend mainly on when you made your most recent immigration application.

If you are a Tier 4 visa holder who is studying at degree level or above (including on the short-term study abroad degree programme), you can work for a maximum 20 hours per week during term-time<sup>2</sup> (paid or unpaid). You should not work more than the maximum number of hours in any one week in term time, even if you sometimes work under the maximum number of hours a week in other weeks.

You can work full-time after your programme of studies has ended (this date is decided by Trinity Laban) while you still have current immigration permission, though other work restrictions continue (for example you must not do a job that is a permanent vacancy or take work as a professional sportsperson or entertainer).

<sup>&</sup>lt;sup>2</sup> For a definition of term-time, please refer to the guidance provided by the UK Council for International Student Affairs (UKCISA) on their <u>website</u>. Postgraduate students please note UKCISA's advice that 'where courses do not follow the usual August/September to June pattern, term time means any period when you are supposed to be doing academic work'.

For full details on permission to work after your studies have ended, please see the relevant section of the <u>UK Council for International Student Affairs</u> (UKCISA) website.

Please be aware that voluntary work counts towards the 20 hours per week during term time. Voluntary work is distinct from volunteering. You will need to ask the organisation whether what you are doing is defined as volunteering or voluntary work. Factors that may be taken into account when considering whether it is voluntary work or volunteering are outlined on page 79 of the <u>Tier 4 Policy Guidance document (version 08/2015)</u>.

If you think that you have been given an incorrect endorsement on your passport sticker (entry clearance or residence permit) or biometric residence permit (BRP) in relation to the number of hours per week that you can work during term time, please email Claire Jarman who is Deputy Registrar, Student Services: <a href="mailto:C.Jarman@trinitylaban.ac.uk">C.Jarman@trinitylaban.ac.uk</a>

Employers have a legal obligation to check your term dates before you can start work. You can provide your employer with a printout from the <u>Trinity Laban website</u> showing the term dates for your programme of studies.

Students on a Tier 4 (General) visa can find out more on GOV.UK in a document entitled <u>'Tier 4 of the Points Based System – Policy Guidance'</u>.

# CROATIAN NATIONALS

If you are a national of Croatia you will need to obtain <u>authorisation</u> (a yellow registration certificate) before you can undertake work during your studies, unless you meet the criteria for any of the <u>exemptions</u>.

Once you have obtained permission to work, any employment is limited to 20 hours a week in term time, but you can work full time in your holidays.

Application for a yellow registration certificate is made via <u>form CR(1)</u> and costs £65 (at the time of writing). You are advised to apply for permission as soon as possible as you will not be able to undertake any work until you obtain this. You need to be in the UK to apply.

As part of the application you will need:

- to have private comprehensive health insurance or a European Health Insurance Card (EHIC)
- a letter from Trinity Laban with the name of your programme of studies and the start and end dates
- proof that you have got enough money to support yourself either bank statements or a letter from your sponsor or funder

If you do not intend to work you don't need to apply for this certificate.

As a Croatian national you do not need a certificate to work for yourself in the UK if you are self-employed, but you can apply for a yellow registration certificate to prove your right to be self-employed. The website for the UK Council for International Student Affairs (UKCISA) has a link to a document produced by the Home Office with some useful guidance for those who are, or who wish to be, self-employed.

If you are self-employed you must <u>register for Self Assessment</u> for the purposes of paying Income Tax and National Insurance Contributions.

Please read the relevant information on <u>GOV.UK</u> and on the website for the <u>UK Council for International Student Affairs (UKCISA)</u>

# APPLYING FOR A NATIONAL INSURANCE NUMBER

It is essential that you have a National Insurance (NI) number to work in the UK.

You do not need to have an NI number before starting work, but you must obtain one when you get a job or when you start self-employment. You must have the right to work or study in the UK to get a National Insurance number. If you are moving to the UK you can only apply once you are here.

You pay National Insurance contributions to qualify for certain benefits including the State Pension. Your NI number is unique to you; it is made up of letters and numbers and never changes. It ensures that your NI contributions and income tax are only recorded against your name.

You will need to telephone the National Insurance number application line on **0345 600 0643** to arrange to get an NI number (lines are open Monday to Friday, 8am to 6pm). If you are a visa national it is useful to have your passport/visa with you when you call.

There are no fees or charges associated with obtaining an NI number.

When you telephone the National Insurance number application line you may be asked to go to an interview where you will be asked about your circumstances and why you need an NI number. You will need to take certain documents to the interview to prove your identity – you will be told which document to bring. Please do not visit the Jobcentre Plus office without an appointment.

Find out more on GOV.UK: gov.uk/apply-national-insurance-number

# INCOME TAX AND NATIONAL INSURANCE CONTRIBUTIONS

If you work in the UK while studying you will normally pay UK tax and National Insurance (as long as your earnings are more than a certain level).

You may be able to reclaim this tax when you leave by filling in a P85 form.

There are occasions where <u>double-taxation agreements</u> allow income earned in the UK to be ignored. If your country does not have an agreement like this, you have to pay tax in the same way as others who <u>come to live in the UK</u>. The Low Incomes Tax Reform Group has set up a website called 'Tax Guide For Students' that has a special section for <u>international students</u>. This includes helpful information about double-taxation agreements.

Paying Income Tax and National Insurance contributions (if you earn more than a certain amount each year) applies whether you are employed or self-employed. You pay tax and National Insurance contributions on your employment and self-employment income in different ways.

#### You have to pay:

- <u>Income Tax</u> if you earn more than the <u>Personal Allowance</u><sup>3</sup> (for the 2015 to 2016 tax year<sup>4</sup> this is £10,600)
- National Insurance if your earnings are more than a certain level

<sup>3</sup> The Personal Allowance is the amount you can earn or receive each tax year before paying tax. The Personal Allowance for the 2015 to 2016 tax year is £10,600.

<sup>&</sup>lt;sup>4</sup> A new tax year begins every 6 April and finishes on 5 April the next year.

#### If you are employed

Your employer will usually deduct Income Tax and National Insurance from your wages through Pay As You Earn (PAYE).

#### If you are self-employed

You are responsible for paying your own Income Tax and National Insurance contributions. You need to fill in a Self Assessment tax return each tax year, with details of your income and expenses. HM Revenue & Customs (HMRC) will then work out how much tax you need to pay. There is more information about being self-employed in the next section.

It is worth noting that it is possible to be both employed and selfemployed at the same time. This could apply to you if, for example, you undertake paid work for Trinity Laban on a casual basis as a steward as well as doing freelance work (for instance as a teacher and/or performer).

For students from **outside the European Economic Area (EEA)**, if your passport sticker or identity card says that you can work in the UK during your studies, please be aware that you must **not** be self-employed.

#### If you have paid too much tax

If you have been paying tax and then stop working part way through the tax year, or if you have only worked during the holiday period you may be able to <u>claim a refund</u>. The tax year is from 6 April to 5 April the following year. Use the HM Revenue & Customs (HMRC) <u>tax</u> <u>checker</u> to find out if you might have paid too much tax.

# SELF-EMPLOYMENT

If you are a Tier 4 visa holder you must not be self-employed.

EEA and Swiss national students can be self-employed.

You must <u>register as self-employed</u> with HM Revenue & Customs (HMRC) as soon as you begin self-employment, or you may have to pay a penalty.

If you are self-employed this means that you are 'in business'. You will need to keep records of expenses<sup>5</sup> and details of your income so that you can fill in an annual <u>Self Assessment tax return</u>. From this, HMRC will then work out how much income tax you need to pay.

The tax return deadline for <u>online tax returns</u> is 31 January each year (there are <u>financial penalties</u> if you miss the deadline). To send an online tax return you must be registered for HMRC online services, which involves getting an activation code by post.

You are responsible for paying your National Insurance contributions. You will pay Class 2 National Insurance contributions at a flat weekly amount and you will also pay Class 4 National Insurance contributions as a percentage of your taxable profits. Most people pay Class 2 and Class 4 National Insurance through Self Assessment.

Find out more about Class 2 and Class 4 National Insurance contributions on GOV.UK.

income tax on any profit that is in excess of the tax free Personal Allowance.

<sup>&</sup>lt;sup>5</sup> If you are self-employed you will usually have various running costs and expenses associated with your business. You can take these costs and expenses away from your business income to work out your profit. You pay

# **NEED FURTHER ADVICE OR INFORMATION?**

#### Juliet Ingram, Careers Coordinator

Face-to-face and email advice and guidance
<a href="mailto:j.ingram@trinitylaban.ac.uk">j.ingram@trinitylaban.ac.uk</a> | 020 8305 4414
<a href="mailto:http://moodle.trinitylaban.ac.uk">http://moodle.trinitylaban.ac.uk</a> (Student Services -> Careers)
<a href="mailto:www.trinitylaban.ac.uk/careers">www.trinitylaban.ac.uk/careers</a>

#### Claire Jarman, Deputy Registrar, Student Services

Face-to-face, email and telephone advice regarding visa regulations <a href="mailto:c.jarman@trinitylaban.ac.uk">c.jarman@trinitylaban.ac.uk</a> | 020 8305 4415

#### Tax Guide for Students

<u>www.taxguideforstudents.org.uk/types-of-student/international-students</u>

#### **GOV.UK**

Student jobs: paying tax

www.gov.uk/student-jobs-paying-tax

National Insurance

www.gov.uk/national-insurance

Self-employment

www.gov.uk/business-tax/self-employed

Webinars for the newly self-employed

www.hmrc.gov.uk/webinars/self-employed.htm#3

#### **UK Council of International Student Affairs (UKCISA)**

Guidance and information

www.ukcisa.org.uk | Student advice line 020 7788 9214, Mon-Fri, 1300-1600 hours (Textphone users call 18001 020 7788 9214)

#### **GOV.UK - UK Visas and Immigration (part of the Home Office)**

Application forms and guidance

https://www.gov.uk/browse/visas-immigration/study-visas