



Check employment status for tax

Unable to make a determination

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For your records

Date of result: 4 February 2026

Why are you getting this result

Based on the information provided, the tool has been unable to provide a determination on the worker's employment status. This outcome is typical when the information is finely balanced.

HMRC will stand by this result as long as it reflects the actual or expected working practices. If these working practices change, you should use this tool again.

What you told us

About you

Who are you?

Hirer

Is there, or will there be, a contract in place? Yes

Does the worker provide their services through a limited company, partnership or unincorporated association?	Yes
Is the worker an ‘office holder’?	No
What job role are you using this CEST tool for?	Health (including clinical research) and care (medical and social)

Personal service

Has the worker already started working for your organisation?	No
Do you have the right to reject a substitute?	Yes

Control

Does your organisation have the right to move the worker from the task they originally agreed to do?	No, they would have to agree
Does your organisation have the right to decide how the work is done?	No, your organisation and the worker agree together
Does your organisation have the right to decide the worker’s working hours?	No, your organisation and the worker agrees
Does your organisation have the right to decide where the worker does the work?	No, some work has to be done in an agreed

location and
some can be
the worker's
choice

Financial risk

Will the worker have to buy equipment before your organisation pays them? No

Will the worker have to fund any vehicle costs before your organisation pays them? No

Will the worker have to buy materials before your organisation pays them? No

Will the worker have to fund any other costs before your organisation pays them? No

How will the worker be paid for this work? An hourly, daily or weekly rate

If your organisation was not happy with the work, would the worker have to put it right? No

Worker's Involvement

Will you provide the worker with paid-for corporate benefits? No

Will the worker have any management responsibilities for your organisation? No

How would the worker introduce themselves to your consumers or suppliers? They are an independent worker acting on your behalf

Worker's Contract

Does your organisation know who will be doing this work? Yes

Does this contract stop the worker from doing similar work for other organisations? No

Is the worker required to ask permission to work for other organisations? No

Are there any ownership rights relating to this contract? No

Has the worker had a previous contract with your organisation? No

Is the current contract the first in a series of contracts agreed with your organisation? Yes

Will this work take up the majority of the worker's available working time? No

Has the worker done any self-employed work of a similar nature for other clients in the last 12 months? Yes
