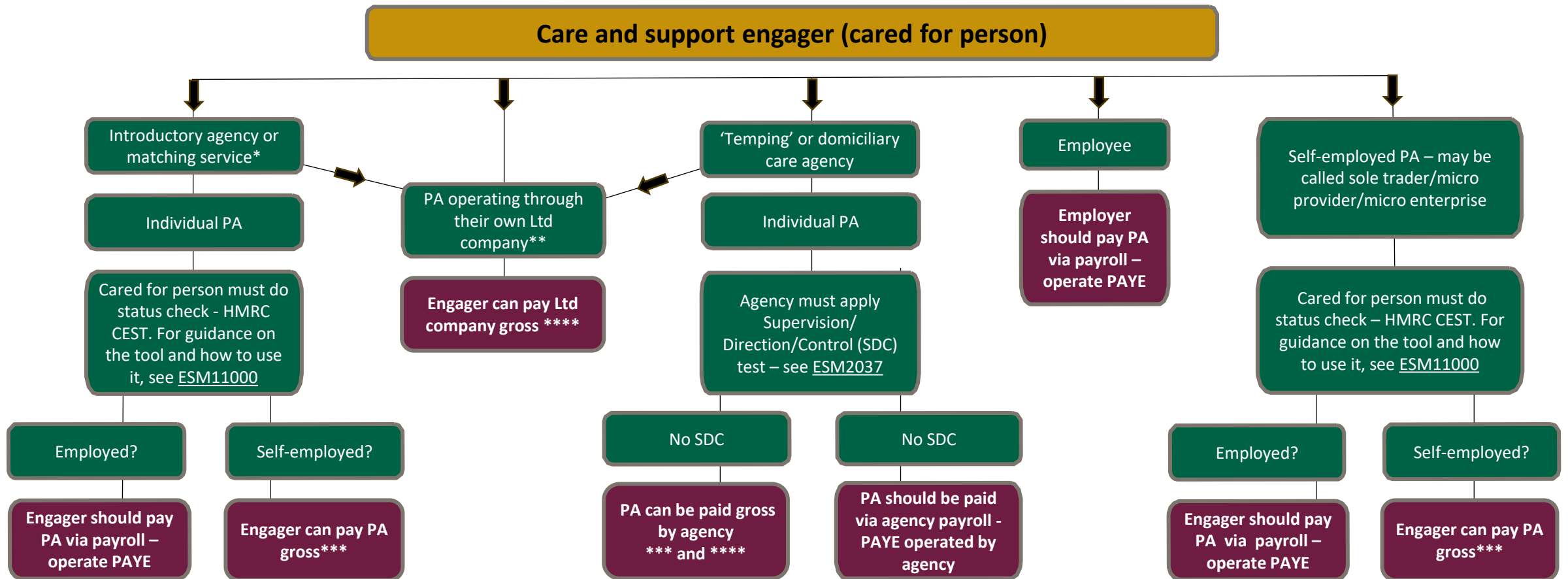


Summary of personal assistant (PA) engagement rules – care sector

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* Genuine introductory agency makes introduction only and has no further involvement in arrangement. Otherwise follow 'Temping agency' route.

**PA's Ltd company has to consider the [IR35 rules](#).

*** PA will need to self assess their tax and National Insurance position via a tax return.

**** Agencies should complete the [Employment Intermediaries Return](#) to report payments where PAYE not operated.