

Working practices in engineering

How control, substitution and pay usually look in engineering, what undermines a self-employed arrangement, and the routes that come up.

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How the work usually looks

- Specialists often work to a defined scope and specification, with their own professional judgement.
- Site and client safety rules set hours and access, which is not the same as control over how the work is done.
- Some trades fall within CIS; design and consultancy usually do not.
- Overseas and offshore placements are frequent.

What tends to undermine self-employment

- Filling a role in the client's own engineering team rather than delivering a scope.
- The client's supervisor deciding how the work is done, day to day.
- No financial risk and no business of one's own beyond this client.

Compliance points particular to the sector

- Decide whether the work is construction operations before choosing between CIS and PAYE.
- Workers placed in Ireland or elsewhere in Europe need a local route; Irish PAYE can apply from the first day.
- Keep status determination statements for each engagement where the client is medium or large.

Routes that come up

Direct PAYE for your own staff, PAYE umbrella, Limited company, Sole trader, CIS, Irish PAYE, Irish limited company & sole trader, European managed payroll & EOR.

General patterns, not a decision about any one placement. Test the engagement itself against HMRC's Check Employment Status for Tax tool.

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