

Working practices in IT and technology

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

Version 2026.09

How the work usually looks

- Project and delivery work is common, sometimes on a fixed price with defined outputs.
- Senior contractors often choose their own methods and tools.
- Many run their own limited company and work for more than one client.
- Team-embedded roles on day rates look much more like employment.

What tends to undermine self-employment

- Long, rolling engagements in a standing team, managed like permanent staff.
- A substitution clause the client would refuse to honour.
- Paid by the day for time rather than for a result, with no financial risk.

Compliance points particular to the sector

- Medium and large clients decide status and give a status determination statement; small private clients do not.
- Keep the working-practice evidence, not just the contract: status follows what happens.
- Work done in Ireland or elsewhere in Europe needs its own route, not UK PAYE.

Routes that come up

Direct PAYE for your own staff, PAYE umbrella, Limited company, Sole trader, 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.

Freelancer Supermarket provides information and introductions, not regulated tax, legal or financial advice; our partners deliver the regulated product and advise on your specific circumstances.

Freelancer Supermarket is an independent UK consultancy for recruitment agencies, businesses and self-employed contractors. We are not a job board or a hiring marketplace: we find contractors and connect them with the agencies and businesses that need them, and we run the business behind a contract workforce —

payroll in every method, CIS, Irish and European payroll, invoice finance and factoring, back office and lead generation. Free to agencies and contractors; our partners pay us.

0203 026 7421 · info@freelancer-supermarket.co.uk · www.freelancersupermarket.co.uk/tools/sector-working-practices