Paid Tutors

Advice From the Third Age Trust

- Paid Tutors must not be a member of any u3a

- The Trustees must ensure that the tutor is self-employed, pay their own tax and have public liability insurance.

- The group using a paid tutor cannot be subsidised by the u3a

- The use of a paid tutor must be agreed by the u3a.

  (An option if the u3a does not agree could be to make the group a non u3a activity and hence not covered by the u3a's insurance)

Sheffield u3a Financial Policy S8 (i)

Su3a is a self- help organisation so the use of paid tutors is not encouraged (*though it is recognised that in some activities a trained practitioner may be required e.g. for some physical activities)*
Where the Executive Committee has agreed the use of a paid tutor, they must provide evidence of their self-employed status and invoice the Su3a group as agreed. Outside speakers should be asked to state their fees and any travel costs at the time and a check obtained from the interest group Treasurer.

Other information

Any group wanting to engage a paid tutor on a regular basis must notify the General Coordinator who will in turn seek advice from the Executive Committee. The paid tutor cannot be the Coordinator of the group as they must be an Su3a member.

His Majesty's Revenue and Customs (HMRC) is the arbiter of whether an individual is employed or self-employed. A Unique Tax Reference (UTR) is usually evidence of self-employed status. However, it may not be sufficient if HMRC consider that there are other factors which indicate that the person is employed e.g.they are being paid when off sick or on holiday. Should the Revenue decide a person is employed by the u3a there are serious legal consequences for the u3a so each case should be considered on its merits.