

# CAMBRIDGESHIRE COUNTY NETBALL ASSOCIATION



## TUTOR, COACH AND UMPIRE PAYMENTS AND TAX IMPLICATIONS

If individuals are paid for providing coaching, instruction or tuition and tax is not deducted and the income received is not detailed on a tax return or an adjustment doesn't already occur in the tax code, then this needs to be communicated to HMRC now.

### WHO DOES THIS APPLY TO??

Anyone who receives payment for services, other than expenses (for which a receipt could be provided) e.g. petrol, fares, parking etc. This includes:-

- COACHING FEES
- TUTOR FEES
- UMPIRES FEES
- TESTERS FEES
- MENTORING FEES

If you receive any of the above you may be liable to pay income tax on these amounts,

### EXAMPLES

- 1) If you do not work or earn less than your tax free allowance you will probably not need to pay tax on this income but you should declare it using a HMRC Self Assessment account.
- 2) If you work as an employee and pay tax via PAYE, your tax free allowance is probably used up in your job, in which case you may need to pay tax and should declare this income using a HMRC Self Assessment account.
- 3) If you have a self-assessment account (self-employed person) you will need to declare this income on your annual return.
- 4) If you are paid via England Netball (i.e. you are on their "payroll") they will deduct the tax and national insurance from your payment and you will not need to declare the income again.

**PLEASE NOTE, ALL PAYMENTS MADE BY CCNA THAT ARE NOT EXPENSES, WILL NOT HAVE HAD TAX DEDUCTED.**

IT IS YOUR RESPONSIBILITY TO DECLARE AND/OR PAY THE RELEVANT TAX ETC.