

Code of Practice on Determining Employment Status (Employed or Self-Employed)

Part 04-01-17

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The Code of Practice on Determining Employment Status (the Code) was updated in 2021 by an interdepartmental working group comprising the Department of Social Protection, Revenue and the Workplace Relations Commission (WRC).

Following the Supreme Court judgement in the Karshan (Midlands) Ltd t/a Domino's Pizza case [2023] IESC 24, the Code is currently being updated. Revenue are working with colleagues in the Department of Social Protection and the Workplace Relations Commission to update the content in the Code to reflect the judgement, which is available on the Court Service [website](#).

The determination of employment/self-employment status for taxation purposes is a question of fact and law. Each case must be examined having regard to the five step decision making framework as set out in the Supreme Court judgement in Karshan (Midlands) Ltd t/a Domino's Pizza case [2023] IESC 24. Further guidance on this is included in Tax and Duties Manual 05-01-30 [Revenue Guidelines for Determining Employment Status for Taxation Purposes](#).