ZAZEN TAX

Taking On a Self-Employed Stylist

About forty five minutes before the chair is offered. Rent-a-chair works when it is real; renting in name only is reclassified employment with back taxes, and the difference is decided by what actually happens in the room.

Stylist .... **Chair** .... **Start date** ....

The test is control. A genuine renter runs their own business from your chair: their prices, their hours, their clients, their money. Every box below either proves that or protects it.

1. Before the offer — about 10 minutes

- [ ] **Run both sides of the economics first**
  The Chair Rental vs Employment Calculator shows what each side keeps. If the numbers only work by controlling the renter, the answer is employment, priced honestly.
- [ ] **Check their paperwork exists**
  UTR, their own insurance including treatment risk, and their own qualifications file. A renter is a business; businesses have paperwork.

2. The agreement — about 15 minutes

- [ ] **A written licence for the chair, at a fixed rent**
  Fixed weekly or monthly money, invoiced with VAT when you are registered. Percentage-of-takings rents drift toward employment.
- [ ] **Their prices, their hours, their diary**
  The agreement should say so in words. The salon sets house rules for the premises, not price lists for the renter.
- [ ] **Their money reaches them directly**
  Card takings through their own machine or account wherever possible. The salon collecting and repaying looks like wages.
- [ ] **Product: theirs, or bought from you at arm's length**
  Either works; free colour from the cupboard does not.

> WHAT HMRC READS
> Not the agreement: the room. Who sets prices, who controls the diary, whose money moves first, who provides the kit, whether a locum can substitute. Paper that contradicts the room loses every time.

3. Money and VAT — about 10 minutes

- [ ] **Invoice the rent like any customer**
  Standard rated when registered, chased when late, recorded in the Chair Rental Register.
- [ ] **Count the rent toward your own VAT threshold**
  Chair rent is standard-rated income of the salon: the Salon VAT Threshold Planner counts it.
- [ ] **Keep their retail separate**
  Their retail sales are their business through their till, or bought from your shelf at a trade price recorded like any sale.

4. The boundaries in practice — about 5 minutes

- [ ] **No rotas, no targets, no uniform requirement**
  House standards for hygiene and premises are fine; managing their performance is not.

- [ ] **They market under their own name**
  Their clients, their socials, their price list on the mirror. Listing them as your staff on the website muddies the very line the agreement draws.

5. Review it yearly about 5 minutes

- [ ] **Reread this page every renewal**
  Rooms drift: the renter starts covering your clients, the rent quietly flexes, the diary merges. Redraw the line while it is cheap.
- [ ] **Recheck the insurance and the rent level**
  A dated certificate copy each year, and a rent reviewed like any commercial rent rather than left to sentiment.

Zazen Tax

Accountants for salons and clinics. zazentax.com/contact

General information, not advice for your circumstances. Rates and thresholds are 2026/27 for the UK and change from time to time. Status is judged on the working reality; this checklist is the reality worth building.