

Written evidence submitted by Jonny Kerr (First Assistant Camera at Freelance)

Further to the Treasury Select Committee's report issued on Monday 15th June 2020, I write to provide evidence as one of the millions of UK taxpayers who have been excluded from receiving any financial assistance during the Covid-19 Pandemic and lockdown.

I am a Freelance Camera Assistant in the Film and TV sector, with over 20 years experience in feature films and high-end TV Drama. I work predominantly on short fixed term contracts, typically between 6 weeks and 4 months in length. I am classed as an employee and therefore put through the PAYE payroll on each engagement, with tax and National Insurance contributions deducted at source.

I also, on rare occasion, invoice for additional work undertaken on commercials. I complete a Self Assessment at the end of every tax year to incorporate this additional income, which I then pay tax on. This additional income accounts for less than 5% of my annual income from PAYE work.

It has recently become apparent that the Treasury and HMRC view me as self-employed, even though 95% of my income is generated as an employee through PAYE, with tax deducted at source. With this in mind, I am unfairly classed as ineligible for:

- **The Self-Employed Income Support Scheme** - less than 50% of my income is generated through Self-Employment.
- **The Job Retention Scheme** - I commenced a new four month contract on 16th March and I couldn't be furloughed as my employers didn't submit the RTI to HMRC until 23rd March, four days after arbitrary cut-off introduced by the Chancellor, revised from 28th February.
- **Business Grant** - I'm not technically Self-Employed, so therefore have no premises at which I can register a business.
- **Universal Credit** - My partner is thankfully still in employment, although working from home. Even though their income doesn't even cover our mortgage, I don't qualify for any assistance.

Whilst I acknowledge and applaud the unprecedented measures and financial packages the Chancellor put in place back in March, it is painfully apparent that there are substantial gaps that several million taxpayers are unfairly falling through. The schemes were rightfully introduced at pace in order to assist as many businesses and individuals as expediently as possible but, three months later, the Chancellor has repeatedly and persistently failed to address the multitude of glaring issues.

Mr Sunak proclaimed on 23rd March, "We will not leave you behind. We will do whatever it takes. You will not face this alone". He is now telling us, "It's time to move on". My industry will most likely not begin to see the shoots of recovery until much later this year, at best. In the meantime, I have absolutely no income whilst my overheads remain the same. I have had no income for 3 months now and counting. I am ineligible for all schemes and I cannot foresee when I will be able to get back to work. The situation is rapidly becoming dire.

The Chancellor simply must remove the exclusive 50% cut-off from the SEISS. Furthermore, as someone who files Self Assessments online year on year, surely it is within HMRC's capability to average out my taxed earnings for any given year and offer the same financial assistance already given to almost 2.5 million PAYE taxpayers. They already have all the information they need.

The government say, "It's too complicated", and, "It is time to move on". Unfortunately for the 3 million UK taxpayers who have unfairly been excluded from the financial aid offered to millions of others, time is running out. All we ask for is parity.

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