



Orange Genie Group

Supporting Professional Contractors

WHAT IS THE **E**LECTIVE **D**EDUCTIVE **M**ODEL (EDM)?

The Elective Deduction Model is a model for engaging agency workers where the worker is deemed to be self employed for the provision of services to clients, but elects to have their earnings taxed as an employee (hence the elective deduction title).

Born out of tax advantages instead of employment, this approach means that operators of this model sidestep false self-employment by onshore intermediaries and also avoid the AWR and rules on National Minimum Wage. It therefore puts the worker at a disadvantage against full employment whilst creating increased revenue for the operator and its client by avoiding certain costs and taxes without passing those savings on to the worker.

At Orange Genie Group, we pride ourselves in our aspiration of improving the lives, opportunities and wellbeing of freelancers and professional contractors and don't consider the EDM model to be in the spirit of employment law nor morally sound.

EDM

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