And lo! This QR code shall convey your webenabled smartphone device directly to the Rate for the Job page online. (www. londonfreelance.org/ rates).

The Rate for the Job

PLEASE tell us how long the article you were paid for was – too many of this month's Rates for the Job are for pieces of unspecified length. Knowing the rate per 1000 means we can compare rates over time. Thanks.

Thinking about work for a company you've not dealt with before? Simply look at the Rate for the Job to find out what companies in similar niches have paid. Then aim higher.

You can submit rates online, in confidence, at any time, at www.lon-

donfreelance.org/rates – please give not only the basic rate (e.g. for FBS, First British Serial rights) but extra payments negotiated for extra uses, like the Web – or for print if it's a Rate for the Online Job. These are shown as (eg) £400 + 100.

Rates marked **X** are, in the editor's fallible opinion, below par. Treat all rates as minima, even perhaps the happy ③ few.

Photography: Small society's website, photography for society's meeting + expenses + dinner £120; photos of £1.5m house for well-known estate agent's listings, terms not discussed £30 **XX**.

Shifts: Investors Chronicle 7-hour subbing day £160; Financial Times 7-hour subbing day £160; BBC Business 8-hour editing day (+ holiday pay) £140; Time Inc 7-hour subbing day £130; BBC Countryside mag 7-hour shift (for entry-level journalist) £100 **XX**; Blossom Spring Publishing £100 flat fee per 100k words, £20 per 1k thereafter, non-negotiable; refused. **X**.

Words, per 1000: The National,

The Arab Weekly (Abu Dhabi Media) columns, 300 words @ \$300 = US\$1000; FT Business, £750 (+ exes £70); One Shot TV Guide 2000-word interview @ £700 = £350; The Guardian interview £300; Irish Times feature €200 X; a newspaper in Ireland, feature €200 X; Bass Guitar Monthly FBS + option on web £167.

Words, other: BBC News website feature, 3500 words, "about six weeks' work" £350 XXX: The Malcontent 500-1000-word feature limited online usage only, no copyright grab £300 - 500-800w pieces for same, 3-6 month licence, from £200 negotiable; Sunday Mirror news piece, length unspecified £250; Medicine & Health Science books, 7 X 200-word sections, brief artist on each, all rights £140 XX; The Sun news piece, length unspecified £100; small trade paper 400-word investigative story £100; Mail online news piece, length unspecified £80; The Wire 600-word review £42; SHINDIG! (Silverback Publishing) 1100-word list-based piece, hint of "the odd £50" in future - refused! £0 XXXX.



The Trireme Award

The Trireme Award for "the worst terms since I was chained to the oars" goes to scribol.com, whose recent ad on Gorkana Jobs offered £10 an hour to sub-editor/writers in a "combined" role, working from home. (Preferably NCT) trained!) This seems eeirily similar to the £90 per shift offered as NMF's latest offer for an 8pm-4am subbing shift at their office, and £85 an hour for the same shift if working from home. Is this a trend to pay people (even) less when they work at home? The client who hires you when you're working at home is also hiring your office space, equipment, lighting, heating and cups of tea. So working from home isn't actually "easier" for you. See the Ready Reckoner at www.andrewbibby.com/ reckoner.html for the amounts saved in overheads by clients by having their journos work from home, and point this out when negotiating.

Tax deadline 3 I January & rumours of change

AWOOGA! Awooga! Once again the noise of "battle stations" alarms sounding. This is your final tax warning. HMRC's tax return deadline of 31 January 2015 waits for no person. If your online tax return's not in, expect automatic three-figure fines. See www.londonfreelance.org/fl/1510tax.html

Those freelances who receive Working Tax Credit or Working Family Tax Credit should note that the latest version of the Working Tax Credit form tells you that the HMRC sets out that "You won't be eligible if the Tax Credit Office believes your self-employed hours are uncommercial [is that even a word, we ask] or unprofitable. For example, you may not qualify if you don't: make a profit; have good business records; work regularly; try to expand your business.

"You may be investigated if the average hourly profit from your self-employed time is less than the National Minimum Wage. The Tax Credit Office will ask you to provide: business records; other details, like a business plan, if they need more information, eg because you've just started self-employment." (See www.gov.uk/working-tax-credit/eligibility).

We've heard of one case of a freelance being asked to provide – as evidence of their work and efforts to solicit more of it – a list of clients. If you feel that HRMC are asking you to provide information which might compromise the confidentiality of your sources, contact the Freelance Office freelanceoffice@nuj.org. uk to seek advice.

The Guardian and the Daily Mail reported rumours (leaks, possibly?) that the Treasury is considering introducing a one-month rule for micro-businesses so that if they work more than a month for a client they will be taxed at source. If this is correct, it could be disastrous for freelance members – it would seem to affect those who have set themselves up as a "personal service company." The Mail expressed it as getting 90 per cent of "off the books" workers

onto the payroll – and taxed without deducting many expenses.

The NUJ has fought numerous battles over the years for the continued right of regular casuals at media outlets – and for those who work regularly or frequently for the same clients – to remain self-employed, sending in a tax return rather than having tax deducted at source.

In practice, most such workers have found they end up deriving little or no advantage in the form of actual unemployment benefit, eligibility for in-work benefits or pension contributions from all those fiddly little micro-deductions at source made on their behalf by numerous different "employers".

© Matt Salusbury



photo © Matt Salusbury