## SCHEDULE 1

## EXEMPTION FOR EXISTING MICRO-BUSINESSES AND NEW BUSINESSES

## **Employees**

- **8.**—(1) In this Schedule, "employee" means an individual who has entered into, or works under, a contract of employment.
- (2) In sub-paragraph (1) "contract of employment" means a contract of service, whether express or implied, and (if it is express) whether oral or in writing.