

EMPLOYEE -v- CONTRACTORS



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A. Australian Taxation Office Resources – Income Tax

Found at: [www.ato.gov.au](http://www.ato.gov.au/business/tax-topics/employee-or-contractor)
/business
/tax topics
/employee or contractor

- How To Determine If Workers Are Employees Or Contractors:
 - <http://www.ato.gov.au/businesses/PrintFriendly.aspx?ms=businesses&doc=/content/4540.htm>
- Employee Or Contractor Decision Tool:
 - <http://www.ato.gov.au/content/00095062.htm?alias=employeecontractor>
- Employee Or Contractor Decision Tool – Building Industry
 - http://calculators.ato.gov.au/scripts/axos/axos.asp?CONTEXT=&KBS=BC_SOWA.xr4&go=ok
- Common Myths About The Employee/Contractor Decision
 - <http://www.ato.gov.au/businesses/PrintFriendly.aspx?ms=businesses&doc=/content/00326442.htm&pc=001/003/135/001/003&mnu=0&mfp=&st=&cy=>
- When A Worker Asks To Be A Contractor
 - <http://www.ato.gov.au/businesses/PrintFriendly.aspx?ms=businesses&doc=/content/00326749.htm&pc=001/003/135/001/003&mnu=0&mfp=&st=&cy=>

Found at: www.law.ato.gov.au (Legal Database)

- TR 2005/16 – Income Tax: Pay As You Go – Withholding From Payments To Employees
 - <http://law.ato.gov.au/atolaw/print.htm?DocID=TXR%2FTR200516%2FNAT%2FATO%2F00001&PiT=99991231235958&Life=20050831000001-99991231235959>

B. Australian Taxation Office Resources – Superannuation

Found at: [www.ato.gov.au](http://www.ato.gov.au/business/tax-topics/superannuation)
/business
/tax topics
/superannuation

- Super For Contractors
 - <http://www.ato.gov.au/businesses/PrintFriendly.aspx?ms=businesses&doc=/content/19159.htm&pc=001/003/090/007/005&mnu=45055&mfp=001/003&st=&cy=>
- Super Guarantee Eligibility Decision Tool
 - <http://www.ato.gov.au/businesses/PrintFriendly.aspx?ms=businesses&doc=/content/85201.htm&pc=001/003/090/005/001&mnu=45055&mfp=001/003&st=&cy=>

Found At: www.law.ato.gov.au (Legal Database)

- SGR 2005/1 – Superannuation Guarantee: Who Is An Employee?
 - <http://law.ato.gov.au/atolaw/print.htm?DocID=SGR%2FSGR20051%2FNAT%2FATO%2F00001&PiT=99991231235958&Life=20050223000001-99991231235959>

C. Payroll Tax

Found at: www.osr.qld.gov.au (Office of State Revenue)

- What Is An Employee?
 - <http://www.osr.qld.gov.au/payroll-tax/liability-payroll-tax/employees.shtml>
- Contractors
 - <http://www.osr.qld.gov.au/payroll-tax/contractors/index.shtml>
- Contractor Provisions Decision Tree
 - <http://www.osr.qld.gov.au/payroll-tax/contractors/decision-tree-contractor-provisions.shtml>
- PTA038.1 – Public Ruling Payroll Tax Act Determining Whether A Worker Is An Employee
 - <http://www.osr.qld.gov.au/legislation-rulings/public-rulings/payroll-tax/payroll-pdfs/pta038-1.pdf>

D. Workcover

Found at: www.workcoverqld.com.au

- Who Should I Cover For Workers' Compensation?
 - http://www.workcoverqld.com.au/_data/assets/pdf_file/0011/3800/FS123-Who-should-I-cover-for-workers-compensation.pdf
- Who Is A Worker?
 - <http://www.legislation.qld.gov.au/legisltn/current/w/workerscompa03.pdf>
Workers' Compensation and Rehabilitation Act 2003 pp37-38
- Who Is An Employer?
 - <http://www.legislation.qld.gov.au/legisltn/current/w/workerscompa03.pdf>
Workers' Compensation and Rehabilitation Act 2003 p47
- Persons Who Are Workers
 - <http://www.legislation.qld.gov.au/legisltn/current/w/workerscompa03.pdf>
Workers' Compensation and Rehabilitation Act 2003 pp449-450
- Persons Who Are Not Workers
 - <http://www.legislation.qld.gov.au/legisltn/current/w/workerscompa03.pdf>
Workers' Compensation and Rehabilitation Act 2003 pp450-451
- Who Is An Employer In Particular Circumstances
 - <http://www.legislation.qld.gov.au/legisltn/current/w/workerscompa03.pdf>
Workers' Compensation and Rehabilitation Act 2003 pp452-453
- Wages Definition Manual
 - http://www.workcoverqld.com.au/_data/assets/pdf_file/0007/3040/Wages-definition-manual.pdf