

Payroll Tax

Webinar 3:

Payroll Tax Contractor Provisions



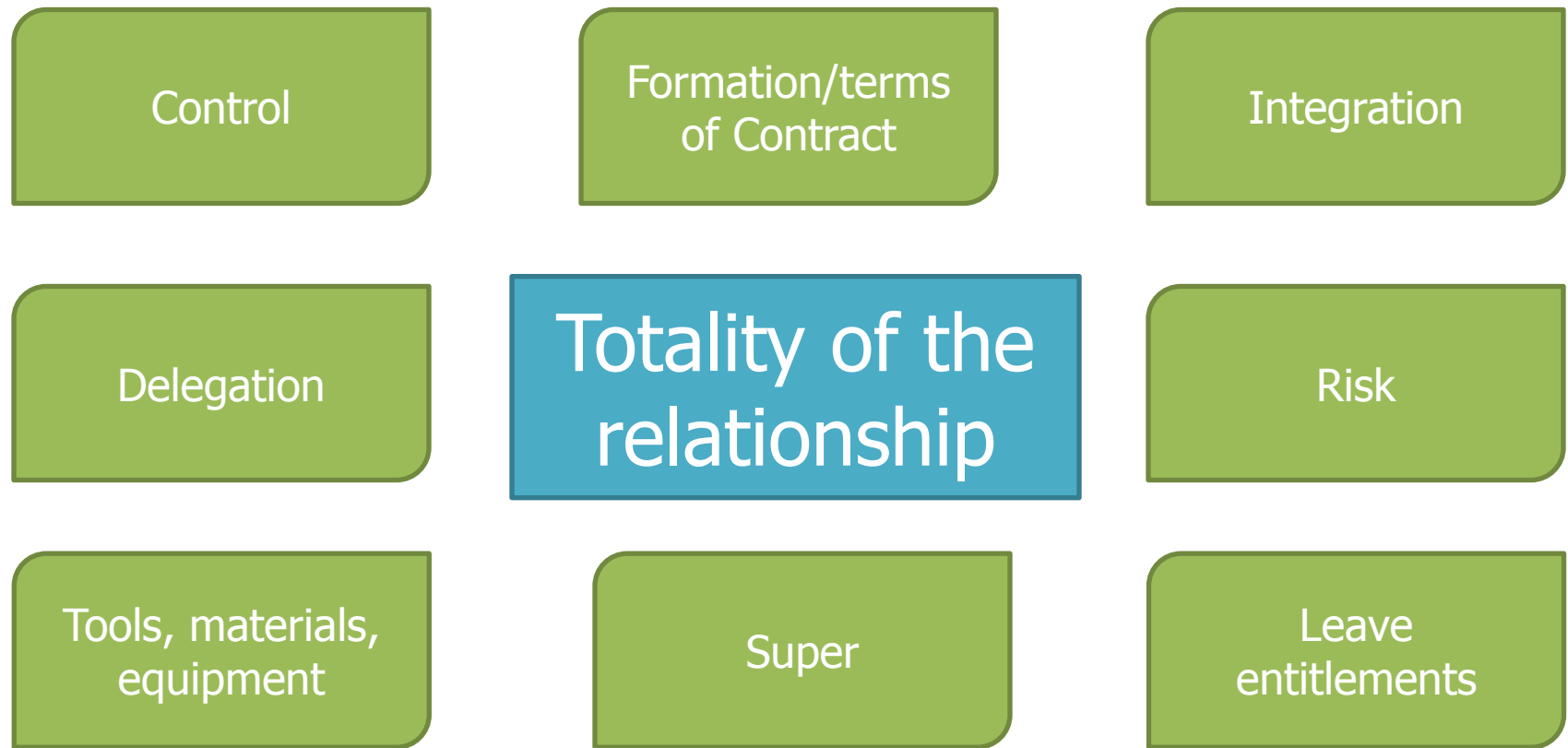
Payroll Tax Webinars

- Webinar One** Understanding the basics – what it is, how it works
- Webinar Two** Allowances, FBT, exemptions and rebates
- Webinar Three** Contractors
- Webinar Four** Groupings

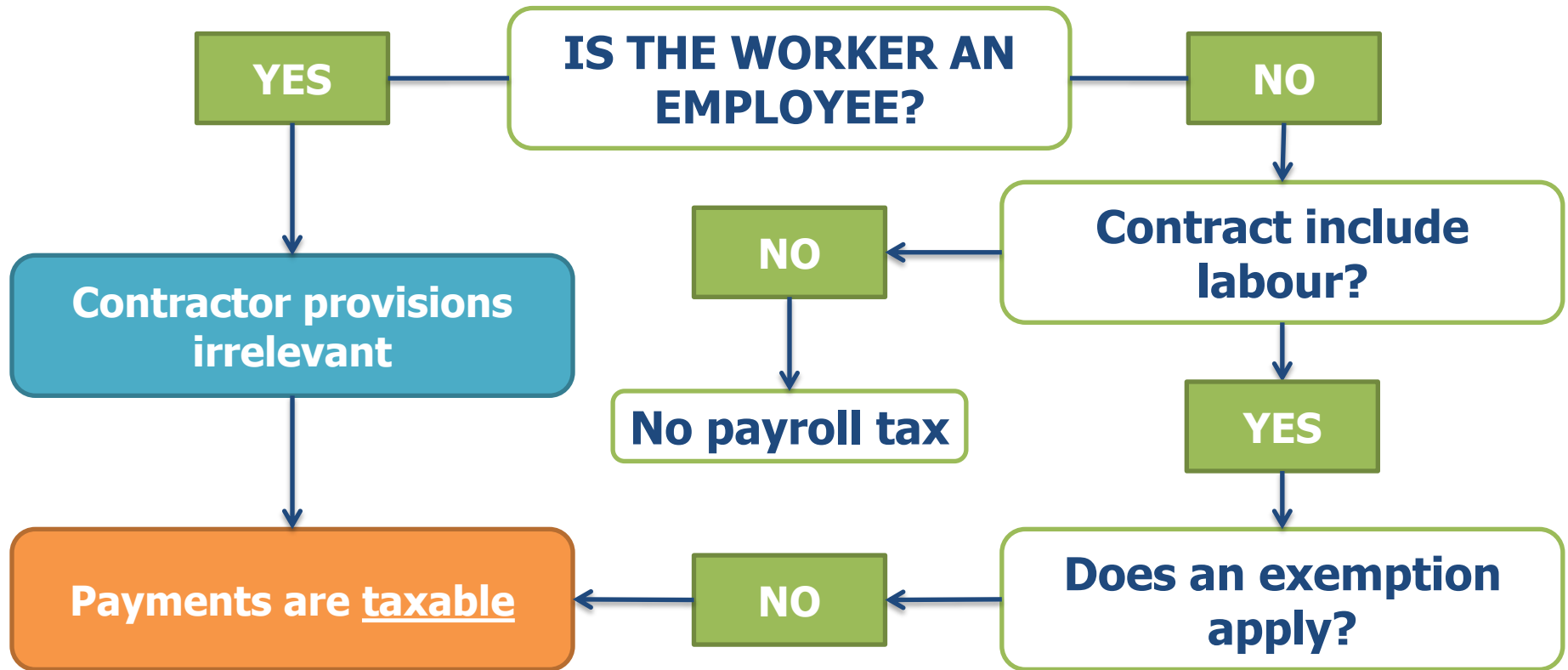
Agenda

- Employee v Contractor
- Contractor provisions

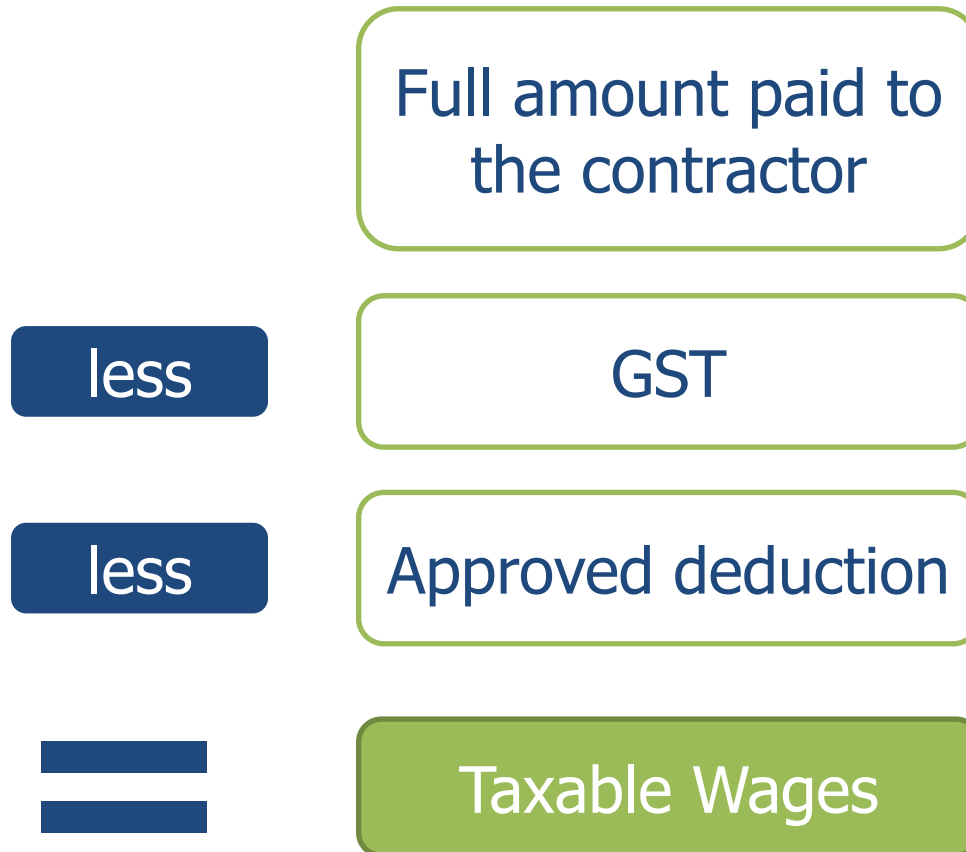
Employee V Contractor



Employee V Contractor



Contractor Provisions



PTA-018

PTA-019

Employee V Contractor - WA

Deemed to be
employee



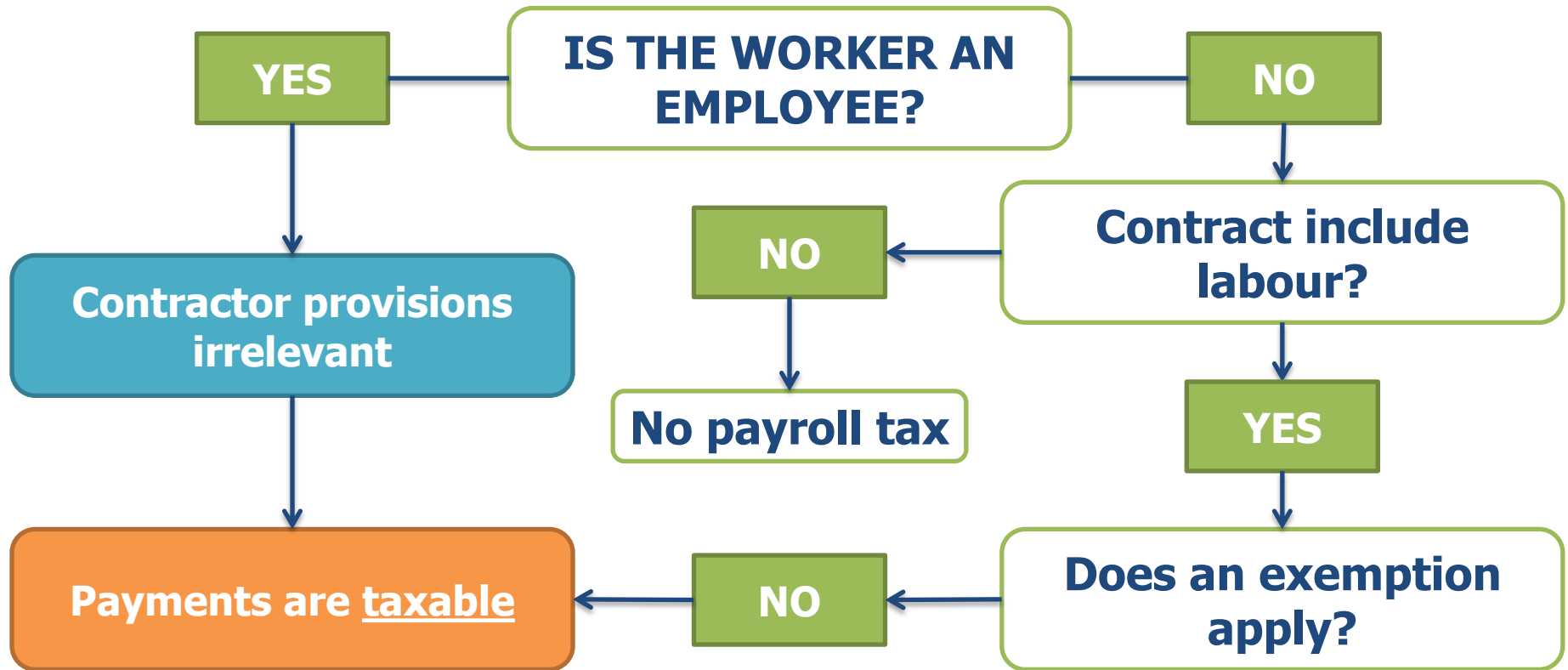
Subject to
payroll tax

Bona fide
contractor

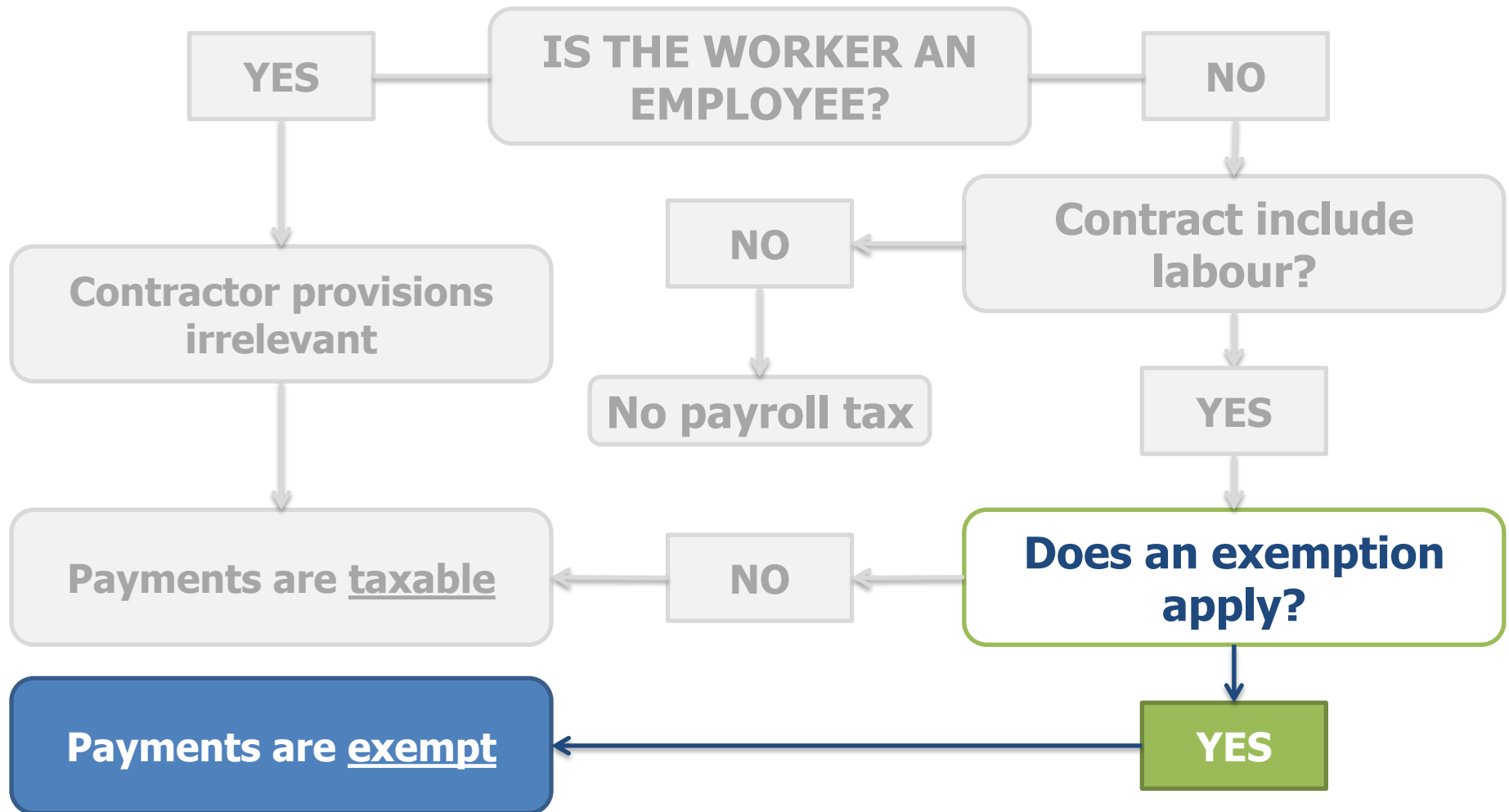


Not assessable for
payroll tax

Employee V Contractor



Employee V Contractor



Contractor Provisions

Three Specific

Owner Drivers

Insurance Agents

Door-to-door sellers

Six General

90 Days

Engaging others

Services not
ordinarily required

180 Days

Labour ancillary

Services rendered
to the public

Contractor Provisions

Industry Specific

Three Specific



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graph TD; A[Three Specific] --> B[Owner Drivers]; A --> C[Insurance Agents*]; A --> D[Door-to-door sellers*];
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Owner
Drivers

Insurance
Agents*

Door-to-door
sellers*

*these exemptions do not apply in the Northern Territory, New South Wales and Western Australia

PTA-006

PTA-007

Contractor Provisions

Industry Specific

Three Specific



Owner
Drivers

Insurance
Agents*

Door-to-door
sellers*

*these exemptions do not apply in the Northern Territory, New South Wales and Western Australia

PTA-006

PTA-007

Contractor Provisions

90 days

Exempt where



The contractor works for a principal for no more than 90 days in a financial year

Contractor Provisions

180 days

Exempt where



The services are ordinarily required for less than 180 days in a financial year

Contractor Provisions

Engage Others

Exempt where



The contractor engages others (contractors or employees) to complete some or all of the work that is the object of the contract

Contractor Provisions

Labour Ancillary

Exempt where



The labour is ancillary to the supply of materials and/or equipment

Contractor Provisions

Not Ordinarily Required

Exempt where



The services are of a type not ordinarily required by the principals business and are performed by a person who ordinarily performs services of that kind to the public generally.

Contractor Provisions

Discretion

Exempt where



The services are ordinarily rendered to the public generally in a financial year

Payroll Tax Webinars

Webinar One Understanding the basics –
what it is, how it works

Webinar Two Allowances, FBT, exemptions
and rebates

Webinar Three Contractors

Webinar Four Groupings

Further information



payrolltax.gov.au

NSW	SA	VIC	QLD
revenue.nsw.gov.au 1300 139 815	revenuesa.sa.gov.au 08 8204 9880	sro.vic.gov.au 13 21 61	qld.gov.au 1300 300 734
NT	TAS	WA	ACT
treasury.nt.gov.au 1300 305 353	sro.tas.gov.au 03 6166 4400	osr.wa.gov.au 08 9262 1300	revenue.act.gov.au 02 6207 0079

