



Employment Taxes

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Contractor vs employee

Totality of relationship

- Control
- Integration
- Provision of tools and equipment
- Results
- Risk
- Ability to subcontract / delegation

Contractors and Superannuation Guarantee

S12(1) of SGAA subsection 3

(3) If a person works under a contract that is wholly or principally for the labour of the person, the person is an employee of the other party to the contract.

Contractors and Superannuation Guarantee

S12(1) of SGAA subsection (8)

The following are employees for the purposes of this Act:

- (a) a person who is paid to perform or present, or to participate in the performance or presentation of, any music, play, dance, entertainment, sport, display or promotional activity or any similar activity involving the exercise of intellectual, artistic, musical, physical or other personal skills is an employee of the person liable to make the payment;
- (b) a person who is paid to provide services in connection with an activity referred to in paragraph (a) is an employee of the person liable to make the payment;
- (c) a person who is paid to perform services in, or in connection with, the making of any film, tape or disc or of any television or radio broadcast is an employee of the person liable to make the payment.

Contractors and Payroll Tax

Section 32(1) of the Payroll Tax Act

(1) In this Division, a **relevant contract** in relation to a financial year is a contract under which a person (the designated person) during that financial year, in the course of a business carried on by the designated person—

- (a) supplies to another person services for or in relation to the performance of work; or
- (b) has **supplied to the designated person** the services of persons **for or in relation to the performance of work**; or
- (c) gives out goods to natural persons for work to be performed by those persons in respect of those goods and for re-supply of the goods to the designated person or, where the designated person is a member of a group, to another member of that group.

Fringe Benefits Tax

Taxation Ruling TR 2021/2 – definition of commercial car parking facility

20. A parking facility will be a **commercial car parking facility** if it is operated by a car parking operator.

21. Where a parking facility is not managed by a car parking operator, it may nevertheless be a commercial car parking facility if it displays other hallmark characteristics, namely, if the parking facility:

- has clear signage visible from the street advertising that paid parking is available
- has mechanisms to control who can enter and/or exit the parking facility, or park at the facility.
- charges more than a nominal fee (usually a significantly lower rate than the local market rate) for paid parking. This includes charging a user for parking which is not all-day parking (such as parking at an hourly rate).

22. Generally, if a parking facility displays **two or more of these characteristics**, it is a commercial car parking facility. However, the characteristics of a particular parking facility must be objectively considered.

Thank you