

Employee/Contractor Checklist

Name:	
ABN/ACN (If any)	
Total Payments in last FY:	
Total days worked in last FY (hours/7.5)	

SECTION A: EXCLUSIVITY			
#	Question	Employee (E)	Contractor (C)
1.	Does this person work exclusively for you (E) or are they free to also work for others (C)?	<input type="checkbox"/>	<input type="checkbox"/>
2.	Does the person only work for you (E) or do they have other client they perform work for (C)?	<input type="checkbox"/>	<input type="checkbox"/>
3.	Does the person advertise their services to third parties (C) or do they not (E)?	<input type="checkbox"/>	<input type="checkbox"/>
4.	Does the person work exclusively at your business premises (E) or do they maintain their own business premises (C)?	<input type="checkbox"/>	<input type="checkbox"/>
5.	Does the person represent you or your business in performing their work (E) or do they not (C)?	<input type="checkbox"/>	<input type="checkbox"/>

SECTION B: CONTROL			
#	Question	Employee (E)	Contractor (C)
1.	Does the person work under your supervision and control on an ongoing basis (E) or do they have control over how and when they perform the work (C)?	<input type="checkbox"/>	<input type="checkbox"/>
2.	Does the person use your equipment in their work (E) or do they supply and use their own equipment (C)?	<input type="checkbox"/>	<input type="checkbox"/>
3.	Does the person have to personally do the work you require (E) or can they delegate this work to others (C)?	<input type="checkbox"/>	<input type="checkbox"/>
4.	Is the person free from bearing any financial risk in relation to the work (E) or are they liable to rectify poor workmanship (C)?	<input type="checkbox"/>	<input type="checkbox"/>
5.	Do you require the person to wear a uniform or maintain a particular standard of appearance (E) or are they free to dress how they want (C)?	<input type="checkbox"/>	<input type="checkbox"/>
6.	Does the person have to perform the work you require that they perform (E) or can they refuse to perform the work (C)?	<input type="checkbox"/>	<input type="checkbox"/>
7.	Are there policies in relation to behaviour which the person is required to comply with (E) or are there not (C)?	<input type="checkbox"/>	<input type="checkbox"/>

SECTION C: HOURS			
#	Question	Employee (E)	Contractor (C)
1.	Does the person work set or typical hours (E) or can the person set their own working hours (C)?	<input type="checkbox"/>	<input type="checkbox"/>
2.	Does the person have an expectation of ongoing work (E) or are they engaged to complete a specific task (C)?	<input type="checkbox"/>	<input type="checkbox"/>
3.	Do you allow the person annual or sick leave or a loading in lieu of such leave (E) or do you not (C)?	<input type="checkbox"/>	<input type="checkbox"/>

SECTION D: PAYMENT			
#	Question	Employee (E)	Contractor (C)
1.	Is the person paid regularly on your payroll (E) or do they submit invoices for payment (C)?	<input type="checkbox"/>	<input type="checkbox"/>
2.	Is the person paid on an hourly rate (E) or on a results basis (C)?	<input type="checkbox"/>	<input type="checkbox"/>
3.	Do you deduct income tax from payment to the person (E) or do they pay their own tax (C)?	<input type="checkbox"/>	<input type="checkbox"/>
4.	Do you pay superannuation to the person (E) or do they pay their own superannuation (C)?	<input type="checkbox"/>	<input type="checkbox"/>
5.	Do you set the person's remuneration (E) or is there scope for the person to negotiate the rates for each task (C)?	<input type="checkbox"/>	<input type="checkbox"/>
6.	Does the person maintain a separate business bank account (C) or do they not (E)?	<input type="checkbox"/>	<input type="checkbox"/>

SECTION E: ENGAGEMENT			
#	Question	Employee (E)	Contractor (C)
1.	Is the person engaged personally (E) or engaged through a company, a trust, or as a sole trader with an ABN (C)?	<input type="checkbox"/>	<input type="checkbox"/>
2.	Does the contract or agreement note an employment relationship (E) or an independent contractor relationship (C)?	<input type="checkbox"/>	<input type="checkbox"/>
3.	Does the person fall under your insurance policy (E) or do they have their own insurance policy in relation to the work (C)?	<input type="checkbox"/>	<input type="checkbox"/>
4.	Is the work done by the person essential to the business you carry on (E), or is the work they do distinct from your business (C)?	<input type="checkbox"/>	<input type="checkbox"/>
5.	Does the person serve you in carrying out your business (E) or do they carry on a business of their own (C)?	<input type="checkbox"/>	<input type="checkbox"/>

TOTAL	Employee (E)	Contractor (C)
	_____	_____

DISCLAIMER

This checklist is not intended to be comprehensive or constitute legal advice. This checklist is intended for your completion and return to us for **our use** in providing comprehensive legal advice to you. This checklist should not be relied upon as authoritative or exhaustive and you should seek legal advice in respect of each matter of interest relating to this checklist. Legislation relating to payroll tax and superannuation includes statutory extension to the common law meaning of employee and is not taken into account in this checklist.