



Employee/contractor decision tool

Use this tool to find out whether your worker is an employee or contractor for tax and super purposes.

All fields marked with * **(Required)** are mandatory

Who do you pay to do the work? * 

The individual worker (including a sole trader)

A company

A partnership

A trust

Labour hire firm (also known as an on-hire firm, employment agency or recruitment agency)

Is the worker hired as your apprentice, trainee, trades assistant or labourer 
(https://www.ato.gov.au/calc_ECDTSGETDifferenceEmployeesContractors)? *



Yes

No

Does the worker have an Australian business number (ABN)? * 

Yes

No

Unsure



Just because the worker has an ABN does not mean that they are a contractor.

Keep working through the tool to get a result you can rely on.

Enter the ABN of the worker to check it's valid (optional)

Search

Do you allow the worker to pay someone else to do this work? * 

Yes

No

Is this part of the written agreement between you and the worker? * 

Yes

No

In certain occupations you may have to pay super for both contractors and employees.

What best describes the occupation of the worker? *

Sportsperson, artist or entertainer paid to perform, present or participate in any music, play, dance, entertainment, sport, display or promotional activity, or similar activity

Person paid to provide services to support those who perform, play sport or promote these activities

Person paid to perform services related to the making of a film, tape, disc, television or radio broadcast

None of the above

Worker is a contractor


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Based on the information you have provided:

- > your worker is a contractor for tax and super purposes
- > you don't need to pay super for your contractor.

Difference between an employee and a contractor

This result was reached by applying the key factors the courts use to determine whether a worker is an employee or contractor to your specific working arrangement. To find out more about these factors,

read [Difference between employees and contractors](https://www.ato.gov.au/calc_ECDTSGETDifferenceEmployeesContractors) 
(https://www.ato.gov.au/calc_ECDTSGETDifferenceEmployeesContractors).

Print or save a copy of this result

Provided your responses accurately reflect the working arrangement, you can rely on the result provided by the tool.

This is a record of your genuine attempt to understand your obligations for your worker and would be considered if we review this working arrangement in the future.

Personalise your results

Enter the details below if you want to include them on your results when you print or save. This information will not be transmitted to the ATO.

Your business name (optional)

Your contractor's name (optional)

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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