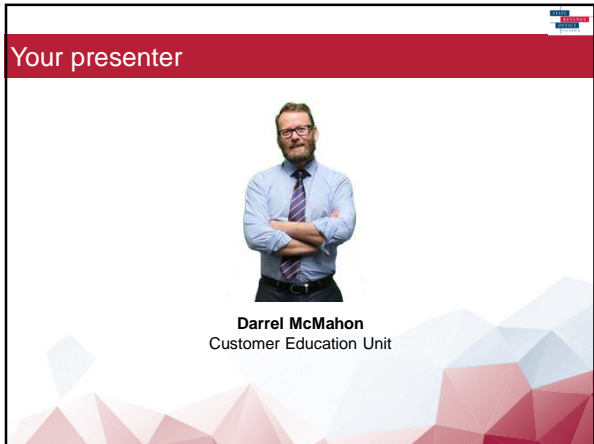




Housekeeping

- You can select Telephone or Mic & Speakers
- Use the raise hand function to indicate that you are receiving the audio
- Type any questions you have into the question pane

File View Help
Audio
Telephone
Mic & Speakers Settings
MUTED
Questions/Chat
Customer Education (to Me - Private):
Hi Corey
Me (to Customer Education - Private):
Hi
Customer Education (Organizer, Present) [Send]
Introduction to Land Tax
Webinar ID: 144-131-531
GoToWebinar



Agenda

- Contractor provisions
- Employee or Contractor?
- When contractor payments are exempt
- When contractor payments are taxable
- PTX Express demo
- Q&A

Contractor provisions

Intended to tax payments to contractors who:

- Provide predominantly labour services, and
 - work exclusively or primarily for one principal in a financial year, or
 - provide same or similar services as employees

'Relevant contracts'

- principal deemed to be employer
- worker deemed to be employee
- payments made to worker deemed to be wages (excluding GST), unless
- an exemption applies.

Employee or Contractor?

Employee vs independent contractor

Totality of relationship

Determining liability

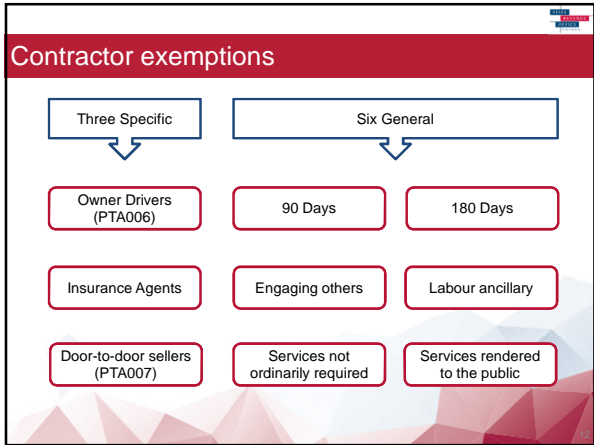
PAYROLL TAXABLE

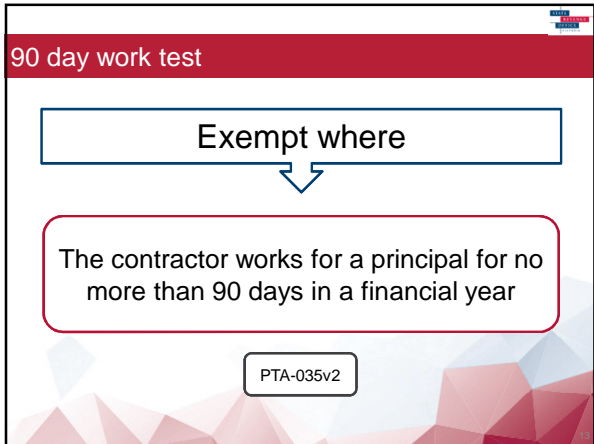
- the worker is an employee or 'deemed employee', or
- the contract is a 'relevant contract', and
 - ✗ no exemption available.

EXEMPT

- the contract is a 'relevant contract', and
 - ✓ an exemption is available.







180 day service test

Exempt where

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

PTA-020

Contractor engaging 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

PTA-023

Labour ancillary

Exempt where

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

PTA-033

Services not ordinarily required

Exempt where

The services are of a type not ordinarily required by the principal's business

PTA-022

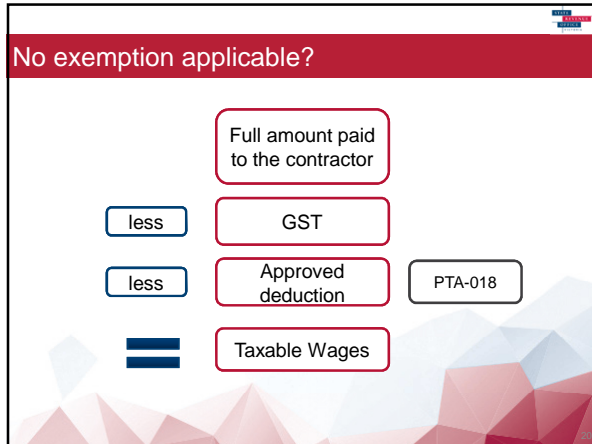
Services rendered to the public generally

Exempt where

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

PTA-021

When contractor payments are taxable



Approved deductions (PTA-018)


Type of contractor	Deduction from gross payments to contractor
Trade-based: e.g. cabinet makers, fencing, carpenters, plasterers, tree fellers	15 - 37%
Technical and design: e.g. computer programmers, engineers, draftspersons	5%



BACK TO WORK SCHEME

State Revenue Office
1 June 2015

IT PAYS TO GET VICTORIANS
BACK TO WORK.




Back to Work Scheme

Employers with new staff hired on or after 1 April 2015 will be able to claim payments from the Victorian Government under the Back to Work Scheme from 1 July 2015.

<p>The Back to work scheme:</p> <ul style="list-style-type: none">• Encourages and supports ongoing employment growth in Victoria• Provides targeted financial assistance• Assists with costs associated with hiring and training	<p>And applies to:</p> <ul style="list-style-type: none">• Eligible employers• Eligible employees<ul style="list-style-type: none">– Unemployed youth– Long term unemployed– Retrenched workers• Eligible jobs
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Detailed information, including eligibility requirements is available on our website.



Q&A

Any questions?

www.sro.vic.gov.au
contact@sro.vic.gov.au
132 161
