

Employer obligations: payroll, awards & entitlements

If you have determined that you need to have overall control over how, when, where, and who is to perform the work you require, you are more likely to want to engage an employee. An employee is someone you offer a contract of service and provide a job or position description that sets out the requirements of the position. If you want the person you engage to come with the knowledge, skills and tools to achieve the outcomes then you may be looking to engage a contractor. In other words, an employee is more likely to be someone you take responsibility for training, instructing, supervising and paying wages to whereas a contractor might be someone who is able to apply their knowledge and skills to achieve an outcome you desire but you are not sure how to achieve that outcome.

Employing Workers using Pay as You Go (PAYG) Tax

The [Queensland Government Business and Industry portal](#) provides a guide to understanding the obligations of being an employer.

The Australian Taxation Office (ATO) provides more detailed information about using the PAYG system. The PAYG category to apply for is '[Application to register a PAYG withholding account](#)'. The following link provides a fact sheet on [PAYG tax](#).

Registering for a PAYG account does not require you to have an Australian Business Number (ABN) as you are not operating as a sole trader or partnership or enterprise. However, a tax file number is required. This could be the tax file number of the person managing the funding or the person who the funding is for.

When using PAYG system is advisable to pay your staff according to the correct award wages and conditions. You should obtain independent advice from a suitably qualified accountant or payroll service provider.

Awards and Entitlements

[Small business and the Fair Work Act](#) is a document provided by the Fair Work Ombudsman that provides a good overview of the requirements that businesses, including small businesses, need to be aware of as a best practice guide. Best practice involves knowing your rights and obligations and knowing who to contact if you need assistance.



The *Fair Work Ombudsman* provides advice and helps employers and employees understand workplace rights and responsibilities. It is a requirement that all employees are provided with a [Fair Work Information Statement](#) when they are employed.

The [Social, Community, Home Care and Disability Services Industry Award 2010](#) (the Award) is the appropriate award when employing support workers. The Award sets out the classifications for workers under five different industry types. Support workers can fall under two different classifications under this Award. Either the [Home Care Employee](#) definitions or the [Social and Community Services Employee](#) definitions could apply depending on a number of factors. The [Home Care or Disability Services Employee](#) article provides an overview of the two classifications and may be useful to work out which classification you are more likely to engage under. The conditions of employment vary depending on which classification you engage under.

Entitlements provided under the *National Employment Standards* are the minimum standards of employment while other standards are established under the Award and the classification under the Award.

Who can help?

Payroll services are available on-line and via bookkeepers and accountancy firms.

Ask your bookkeeper or accountant if they can provide payroll and accounting services. A member of your network may also be able to assist with your payroll requirements.

Some Host Providers might provide payroll on a fee for service basis or include the cost in their Host Provider fee.

[Made to Measure](#) is a Queensland based business offering payroll, bookkeeping and administration services specifically to people throughout Queensland who chose to self-direct their funding.

[River City Accounting](#) in Brisbane offers bookkeeping services, including maintaining wages records. They also offer training for people engaged in self-directed funding and assistance with setting up systems.

These businesses are included here because they are known to offer services to people engaged in self-direction. They are not necessarily recommended above other options. Each person should determine for themselves if a particular business is appropriate for them.

General information relating to the responsibilities of being an employer:



[New to Employment](#). Webinar from Corney and Lind Lawyers about the National Employment Standards and what you can expect as an employee or as an employer. Free to register to watch.

[Paid Parental Leave](#)

[Protecting privacy of workers](#)

Follow link for more information about [Employee Rights and Obligations](#).