

***A.S.A.P.* ACCOUNTING & TAXATION PTY LTD**

Are you a contractor or employee?

The following table can help you decide your status as a worker.

Criterion	Employee	Independent contractor
Do you have control over the way a task is performed?	No	Yes
Do you supply/maintain your own tools/equipment?	No	Yes
Do you work standard hours?	Yes	No
Are you integrated into the organisation?	Yes	No
Do you work at your employer's place of business?	Yes	Yes/No
Are you paid on task completion rather than receiving wages based on time worked?	No	Yes
Do you incur any loss or receive any profit from the job?	No	Yes
Do you accept responsibility for any defective or remedial work that was your own doing?	No	Yes
Are you free to work for others at the same time?	No	Yes
Do you accept that work lasts for the term of each particular task or contract?	No	Yes
Do you have the right to employ or sub-contract any aspect of your work to another person?	No	Yes
Do you have the right to employ an apprentice or trainee in the execution of contracts?	No	Yes
Do you understand the arrangement with you as a contract for services?	No	Yes
Does your employer deduct tax from you pay?	Yes	No
Do you provide your own public liability and sickness and accident insurance cover?	No	Yes
Do you receive paid holidays or sick leave?	Yes	No
Do you receive superannuation entitlements?	Yes	No
Do you submit tax invoices for payment?	No	Yes
Do you file GST returns?	No	Yes
Are you paid at the end of each contract or project?	No	Yes
Do you carry out work under a business name, partnership or company structure?	No	Yes

There is no single criterion that can conclusively determine if you are an employee or an independent contractor, but rather a range of combined factors. For further information on the distinction between independent contractors and employees, visit the [Tax Office](#) website and the [Fair Work Ombudsman](#) website.