

Section Six

P&C Associations as Employers

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Acronyms and Glossary of Terms can be found in Section 11 of this manual.



Introduction

QCPCA commends membership to an Employers Association to all P&C Associations who employ staff.

It is suggested that membership to an Employers Association be considered like insurance, that you hope you will never use, BUT also as an information and advice service that is available whenever employment issues are to be discussed by the P&C Association.

Issues can be as simple as needing to know the current wage rates for the Tuckshop Convenor or OSHC (Outside School Hours Care) Coordinator or it can be as complex as a matter requiring advice and representation before the Industrial Relations commission. They can also assist with any enquiries you may have with Employment Awards and developing letters of appointment.

A key function of QCPCA is to provide you, our affiliates, with high quality, cost effective access to the services you require to run your business. With this in mind, we have sought out alternative choices for you to contact in relation to Industrial Relations, Human Resources and Workplace Health and Safety advice.

Two Associations that can be of assistance, ACSEA (Australian Childrens Services Employers Association) and QRTSA (Queensland Retail Traders & Shopkeepers Association Queensland). This information is available on the QCPCA website and **we suggest you read it carefully when making your choice.**

You can also obtain employment and industrial relations advice from the following providers, however we have not been furnished with specific details of their range of services or costs:

- Commerce Queensland – Employer Advice Line – 1300 135 822
- Wageline – 1300 369 945

Please call the QCPCA Operations Unit staff should you require any further clarification of your requirements on 3352 3900.



P&C Responsibilities as Employers

THE P&C ASSOCIATION IS THE EMPLOYER OF ALL P&C STAFF. SUBCOMMITTEES ARE NOT LEGAL ENTITIES AND ARE THEREFORE NOT LEGALLY ABLE TO BE RESPONSIBLE FOR THE EMPLOYMENT, DISMISSAL, PAYMENT OF WAGES, TAX OR OTHER REQUIREMENTS OF EMPLOYEES.

P&C Responsibilities as Employers

Many people have varying ideas and beliefs about contracts of employment, often including perceptions based on their limited experiences and knowledge.

In fact, under employment law every relationship between an employer and employee is a contract of employment.

Many contracts of employment are never put in writing but they are as equally binding on the employer and the employee as a contract of employment, which is in writing. Problems arise when employment contracts are not formal (in writing) and the employment relationship sours and the employer seeks confirmation in relation to hours worked, entitlements, basic conditions of employment, etc.

Awards and Contracts.

Awards made by the Industrial Relations Commission in Queensland are common rule awards, which are binding on the employers and employees of the “industry” nominated in the award.

Consequently, when an employer wants to employ a person, an *offer* of employment under the Award would be made by the employer to the employee, and, if agreed, *accepted* by the employee.

In this case, the “contract of employment” can be confirmed by a “letter of appointment” or “letter of employment” from the employer to the employee outlining the basic terms of the “employment contract” which would include:

- Classification
- Status of Employment (Permanent/Part Time/Casual)
- Award Commencement Date
- Hours of Duty
- Rate of Pay and how paid
- Termination of Employment
- Entitlements
- Probationary periods

The “contract of employment” cannot be made for terms and conditions, which are less favourable than those contained in the Award. The award sets out a



minimum set of conditions under which you can employ staff and you cannot contract out of those minimum conditions of employment.

Some Types of Staff a P&C may wish to Employ:-

- Tuckshop Convenor
- OSHC Coordinator and Staff
- School Community Liaison Officer or other School-based parent worker
- Administration/financial assistant

Employee/Payroll Records and Procedures

P&C Associations are advised to check the provisions of the various Awards to verify that they meet all of the requirements of the Awards as well as the Queensland Industrial Relations Act at all times.

It is essential that all P&C Associations, who employ, ensure that they maintain the required employee/payroll records at all times. Failure to do so constitutes a breach of the Qld Industrial Relations Act, and you could expose your P&C Association to financial penalties.

Time and Wages Records

Employers are required to keep and have available for inspection, a time and wages book or similar record for:

- All persons who are currently in the employer's employment.
- All persons who were in the employer's employment at any time within 6 years before the date of an inspection.
- Records may only be required to be kept for any person who ceased employment for at least 6 years after cessation of employment.

Time and Wages records should include the following details:

- Full name and full address of each person employed (or was employed);
- Date of Birth;
- The employee's designation (Job title);
- The name of the relevant award or industrial agreement;
- The number of hours worked each day and week;
- Times which each employee started and ceased work and details of any work breaks including meal periods;
- The gross and net amounts of wages paid;
- Details of any deductions made;
- Contributions made by the employer to the nominated occupational superannuation scheme or fund as identified in the award;
- Details of sick leave credited or granted, and sick leave payments to each employee;
- The date on which each employee commenced employment (and where appropriate, the date on which employment ceased or was terminated).



Register of Employees

Employers are required to maintain a book (or similar record), which is a register of employees showing:

- The full name and residential address of each employee;
- Where necessary the permanent and residential address (if employee is away from permanent residence);
- The calling (position) in which each employee is engaged;
- The date on which the employee became an employee of the employer;
- Where appropriate, the date on which each employee ceased employment.

Pay Slip/Envelopes

Employers are required to provide employees with a pay slip or envelope upon payment of wages to employee (and at the time of such payment) showing how the payment is made up.

The pay slip or envelope should include the following details:

- The date of payment;
- The period covered by the payment;
- The number of hours covered by the payment at:-
 - Ordinary rate of pay;
 - Overtime rate of pay;
- The ordinary hourly rate and the amount paid at that rate;
- The overtime-hourly rate and the amount paid at this rate;
- The gross amount of wages payable;
- The net amount of wages paid;
- Details of any deductions made (including tax);
- The amount of contribution paid to an occupational superannuation scheme or fund;
- Inspection of Employer's records (Sections 399, 400, 403).

Should the Industrial Register, Industrial Inspector or Union Officials request to inspect employee records, the P&C should seek advice from AN EMPLOYER ASSOCIATION prior to the inspection to fully understand their rights and obligations. Employees can prevent Unions accessing their records by writing to their P&C Association requesting that their details remain protected and prohibited from access by a Union, again contact your Employer Association for further details.

Employees may inspect records or request copies or details in writing of the records relating to their employment for the period of 12 months immediately proceeding the occasion of their request (and limited to once in each 12 month period). Warning Letters and documentation relating to performance deficiencies remain on file and should not be removed under any circumstances.

Copies of Industrial Awards to be displayed

Employers are required to provide, and have available to employees, copies of relevant awards and agreements. The employer must display a copy of the award



or agreement at/or near the entrance to the workplace in a position where the employees in the workplace can easily read it.

Income Tax Installments

The Australian Taxation Office (ATO) requires that all employers deduct and remit to the ATO tax instalments from all employee wages. **See Taxation in this Section.**

Superannuation Guarantee

The P&C must make monthly or at least quarterly payment into an approved superannuation fund, the employer must contribute the 9% Superannuation Guarantee for each employee who earns \$450.00 gross or more in a calendar month. **See Superannuation in this Section.**

Workcover

The P&C must provide Workcover insurance for all employees. **See Insurance in this section.**

Payment and Recovery of Wages

The Qld Industrial Relations Act 1999, in Division 2 and 3, deals with a range of matters related to the payment of wages, the recovery of underpaid wages, and recovery from employees of amounts overpaid.

Generally speaking, employers need to be very careful in determining the correct wage rate and payment.

If an error occurs, it is essential that the employer approaches the employee immediately, to make arrangements for the necessary adjustments to be made.

Any concerns regarding payment and recovery of wages should be referred to YOUR EMPLOYER ASSOCIATION OR INDUSTRIAL RELATIONS ADVISOR to ensure all correct processes are followed.

It cannot be emphasised enough, the obligation on the employer to effectively manage their payroll system by ensuring that:

- Accurate records are kept about current wage rates at all times;
- The correct wage is being paid at all times;
- Accurate records are being maintained in respect of sick leave, holiday leave and the like;
- Any termination pay is correct – it is virtually impossible to recover monies once an employee has left – except through court action.



P&C Employees attending P&C meetings

QCPCA has received a number of calls from P&C Associations in relation to P&C employees attending P&C meetings and their entitlement to be paid.

If the P&C Association have made it a condition of the employee's employment to attend meetings outside the employee's normal working hours the employee is entitled to a minimum of 3 hours payment for such attendance.

If the employee wishes to attend P&C and/or subcommittee meetings because they want to be involved (that is there is no written, verbal or implied requirement by the P&C for the employee to attend), this attendance is done so in a voluntary capacity with no obligation on the P&C to make any payment for such attendance. The P&C needs to communicate this situation to the employee attending on a voluntary basis.

Interviewing and Appointing New Staff

From time to time, P&C's have to face the responsibility of appointing new staff members. In many cases it can be the first occasion when committee members are placed in the situation of interviewing and appointing staff. The following guidelines are intended to provide a basic procedure leading up to, and for, the interview and the subsequent appointment.

Recruitment and Selection Manuals and information are available for purchase from the Employers Associations.

Six Steps to Successfully Appointing New Staff

Step 1

Determine Needs and Advertise

Having become aware of the need to appoint new staff, the P&C should determine the basic qualities they require so that a suitable advertisement can be prepared.

It is desirable that positions be advertised, to protect the P&C against possible criticism of favoured appointments, although this is not legally required (e.g. In the case of an internal appointment).

The advertisement should clearly state the position for which applications are being sought, e.g. Tuckshop Convenor, Outside School Hours Care Coordinator, etc.



The advertisement should clearly state any particular qualifications, experience or background required. These are the essential elements of the job and will form the basis of your interview questions to the applicants.

If possible, a brief statement regarding remuneration and conditions should be given, e.g. Salary, hours required to work and conditions.

Clearly state contact information and contact person, e.g. Applications in writing to the Secretary, XYZ P&C Association at (address).

If an Application Kit is to be used, information about obtaining a kit should be included in the advertisement.

Advertisements should comply with the Anti Discrimination Act. Areas that are relevant to the P&C include Anti- Discrimination Act 1991 Chapter 2 Parts 1, 2 and 3 which have been *copied into the forms at the end of this section*. The entire act is available on the web at: -

www.legislation.qld.gov.au/LEGISLATN/CURRENT/A/AntiDisrimA91_06B_020816.pdf

All advertised positions will require a closing date for applicants/applications. This should be set to allow time for arrangements to be made to organise interviews.

Employment Application Kit

The application kit should contain:-

1/ information that will assist applicants to determine the:-

- position for which they are applying (hours/days of work and type of duties)
- Qualifications required for that position, including blue cards where appropriate.
- qualities and attributes the P&C will be looking for in a successful applicant.
- Explanation of the selection process to be used.
- Approximate timelines for interviews, etc

2/ an application form on which the applicant can detail their name, address and give details of their experience and qualifications and answer any special criteria to P&C have indicated.

The due date for close of applications should be clearly indicated on the application form.

Step 2:

The Interview Panel

The P&C should appoint a small interviewing panel of, say three to four persons, to undertake the sorting of applications and conducting interviews. This panel must comply with the Anti Discrimination Act as indicated in Step 1. It is



suggested that the P&C President, Subcommittee Chairperson and a member of the school staff who has selection panel experience be considered as the interview panel.

The P&C must also provide the interviewing panel with basic criteria regarding qualities or attributes which they consider are appropriate to the particular position and which may be peculiar to the community, e.g.

- Personal attributes
- Dress manner
- Particular training
- Particular knowledge, skills, ability and experience
- Attitudes to parents
- Attitudes to programs and components of programs
- Attitudes to parent committees
- Attitudes to particular duties or responsibilities
- Attitudes to other staff

In order to affect a merit based selection all applicants are to be asked the same questions. The interviewing panel should be provided with clear guidelines regarding conditions of employment such as hours of duty, annual leave and any particular working arrangements, which the P&C considers important. The Qld Industrial Relations Act 1999 / Workplace Relations Act 1996, prohibits discrimination between union members and non-union members.

P&C's should ensure that there is minimal delay in handling the applications and ensure that all applications are acknowledged promptly.

Step 3:

Interviewing Applicants

The interviewing panel should meet promptly to:

- Sort applications and discard any that do not meet the basic criteria. Where the number of applications is substantial, the interviewing panel may need to take further steps to arrive at a "short list" of final applicants, otherwise the interviewing process will simply not be manageable. Certainly, the maximum number to be interviewed should not exceed five (5).
- Appoint someone to arrange suitable dates and times for interviews.
- Determine how interviews are to be conducted.
- Decide who will be the principle speaker for the panel.
- Decide the duration for each interview.
- Prepare an outline for an assessment document based on the desirable criteria as determined by the P&C.
- Formulate questions designed to draw appropriate responses from the applicants so that their suitability can be assessed. Questions should be worded to encourage interviewees to relax and express their views.
- Have a clear idea of qualifications needed for the position.
- Have a clear idea of the qualities and attributes required.



Some possible questions are:

- Describe how you would deal with someone complaining to you about an aspect of the activity?
- Tell us what do you do if there is a child who is swearing?
- Describe how you would explain to someone, who is doing something incorrectly, that correct procedures have to be followed?
- Give an example of how you prioritise your tasks to get your work completed efficiently?
- Would you be willing to study whilst employed at the activity to gain any qualifications required?
- What is there about your last position that would lead us to think you would excel in this position?
- Why do you feel we should hire you?
- Describe how you handle conflict?
- Give the panel recent examples of how you have worked well in small groups?
- How do you add value to you work?

Keep in mind that you are looking for qualities that will benefit the area that the applicant is applying for. You are also looking for qualities relating to their ability to handle conflict and how they will fit in with the existing team of people.

Step 4:

The Interview Itself

Try to establish a relaxed environment for the applicant. Ensure that the general guidelines and allocated times are followed. Ensure that the interviewee is aware of any special employment arrangements or conditions. For example,

- Start and finish times;
- Attendance at meetings or other P&C functions;
- Purchasing, ordering etc;
- Terms of employment (permanent or for a special project)
- Advise all applicants what probationary periods apply;
- Special policies;
- Ensure you have the applicants permission to contact their referees.

Allow some time after each interview for discussion and review of notes.

It is good practice to use some type of interview assessment form (merit based assessment forms are available from the Employer Associations). Members of the panel could (based upon the direction given by the P&C) determine that certain criteria will carry a higher 'rating' (score) than others. For instance, some P&Cs might suggest that the most important attribute for their prospective employee to have is good communication and people skills. In this case, the panel would award higher ratings to questions that deal with how the interviewee relates to others etc.



Panel members need to feel confident in using a rating method, the panel may need to discuss alternative means of registering their impressions of each applicant. Instead of a number score, the panel may prefer to use “unsatisfactory, satisfactory, good, very good” as a rating method. The object of using a scoring method is to protect you against any claim relating to Equal Employment Opportunity matters.

Step 5:

Selection of Appointee

On completion of interviews, the panel should analyse their assessments and make a decision on the appointee. This recommendation would then be offered to the P&C for approval. A P&C meeting should consider this recommendation, but if time does not permit the Officers of the P&C can meet and consider the recommendation of the Selection Panel. This meeting must be minuted and the minutes presented to the next P&C meeting for ratification.

Step 6:

Endorsement of P&C and Engagement of Appointee

Once the recommendation is made and adopted by the P&C, the P&C secretary should immediately phone the successful applicant and write a letter of appointment to the successful applicant. At this time, all other applicants should be advised either in writing or by phone that they have been unsuccessful. If asked “why was I not successful”, you simply state that the successful applicant had a greater range of knowledge, skills and ability, do not include or discuss any reasons that prevented their success.

Ensure that the P&C has provided a Job Specification for the position so that it can be forwarded with the letter of appointment.

The P&C must accept the fact that they have a responsibility as the employer. This responsibility cannot be delegated.

However, the P&C should ensure that the President is not seen to be taking the role of the employer. The subcommittee could be identified as being responsible to the P&C for the supervision of staff and day-to-day operations.

This material is only meant as a general guide and should be changed to suit your particular needs, depending on the position being filled.

Sample interview forms are available from YOUR EMPLOYER ASSOCIATION.

Letter of Appointment

Letters of appointment should be designed to suit the individual needs of your P&C – consult YOUR EMPLOYER ASSOCIATION for assistance in customising a letter of appointment for your particular needs.

If Things Go Wrong – Termination of Employment



Should a P&C Association find themselves in a situation where an employment arrangement is not working as well as expected by either the P&C or the employee, it is recommended that YOUR EMPLOYER ASSOCIATION be contacted immediately for advice on the correct method of dealing with the situation to ensure a favorable outcome.

Every effort should be made by the P&C Association to work through any problems to make certain that all legislative requirements, as well as, ethical and moral obligations are observed.

Termination of Employment – The Last Resort.

Termination of employment by an employer should be seen as a last resort, not a natural progression of the consultation/counselling process.

Before taking this step:

- Check with the EMPLOYER ASSOCIATION (if they are not already involved);
- Check that everything possible has been done to retrieve the employment relationship – Disputes/Grievance/Counselling procedures (as identified in the award) have been fully utilized;
- Verify that the employment relationship has completely broken down;
- Check that you have all of your records in very good order;
- Verify the award termination policy requirements about termination i.e.: notice in writing, period of notice, payment on termination;
- Check and verify all other entitlements to be paid;
- Ensure that proper authority to terminate employment has been obtained from the P&C. The minutes of the P&C should contain a resolution authorising the termination of employment.

Experience suggests that termination of employment can be disrupting to the work environment for staff, P&C, parents and children. Conflict between supporting groups within a school is not uncommon. Try to gauge the level of support from the parents prior to any decision by the P&C. Make sure that there is clear authority of the P&C to engage in the counselling process, and any remaining steps in the process, including a decision to terminate employment. These details should be minuted.

Consult YOUR EMPLOYER ASSOCIATION, your employer union, for all your employment advice and assistance. Contact details can be found at the beginning of this section.

Employment disputes can be costly and damaging to your P&C. Early advice can alleviate unnecessary complications for you as a P&C Association.



Employment Information

Staff Handbook

Supplying all staff with a handbook as part of the package they receive on employment is an effective way of ensuring that all employees are aware of the aims and objectives of the organisation, the rights and responsibilities.

Along with the handbook staff should be given a job description and Employment Contract to sign, stating that they have read and agree to the conditions stated in the contract and handbook.

Often problems can occur when an employee is unaware of protocol at the workplace, such as the parking arrangements, dress standards or what they are expected to do when they are sick.

The P&C Code of Conduct – Student Protection should also be included with any other school or P&C policies that may affect the person's reactions to situations in their employment.

Probationary Periods should be clearly set out in the handbook.

Performance Reviews

P&C Associations should consider Performance reviews as a regular element of a healthy employer/employee relationship.

Performance reviews should encourage discussion in a non-threatening way and can assist:-

- If the employee believes there are factors at the workplace that impede performance. The employer has an opportunity take reasonable steps to change those factors.
- If there is any advice or assistance the employer can give the employee to assist in improving performance.

Leave

All Federal and State awards contain provision for paid leave for employees covering such things as:

- Annual leave (Holiday leave)
- Sick leave
- Bereavement Leave
- Long Service Leave



- Family or Special Responsibilities Leave

Additionally, most awards also provide for unpaid leave in respect of:

- Parental Leave

Long Service Leave

- Long Service Leave is accumulated by employees through continuous service with the same employer.
- Continuity of service is not broken by any periods of leave without pay approved by the employer or maternity leave, etc. Continuity of service may also not be broken if the employee resigns but returns to the employ of the same employer within a 3-month period. Any period of absence without pay or on maternity leave **MUST** however be made up in work time to add to the required years of service.
- Under the new Industrial Relations Act introduced from 30 June 1990 and the Workplace Relations Act, Casual Employees qualify for long service leave.
- Continuous permanent part-time service qualifies as continuous service.
- The number of hours worked by a permanent part-time employee are taken into account in calculating the pro-rata payment for long service leave.
- Long service leave may not be “cashed-in”, except on termination of employment.
- The granting of approval for long service leave is entirely at the discretion of the employer.
- It is recommended that employers make provision in their accounts for long service leave and ensure that an appropriate amount of cash is put aside to cover the liability.
- Funds should preferably be credited against a separate long service leave account or line item so that P&C members understand the purpose of the provision.
- At the end of each year, the treasurer (or bookkeeper, etc), should reconcile the account against the current liability.

Pro-forma Long Service Leave Calculation sheets are available from YOUR EMPLOYER ASSOCIATION.

Always seek advice from YOUR EMPLOYER ASSOCIATION for any Long Service Leave advice.

Time and Wages Records

The Industrial Act provides that P&C’s must record all hours worked by employees and these records must be kept for at least 6 years after the employee leaves their employer.

For long service leave purposes, the employer is required to keep records of the total ordinary hours worked by employees. Records of the total ordinary hours worked by casual employees are required from the beginning of the period to which a long service entitlement relates to 30 June in each year.



Definition of Term Time

The QCPCA Industrial Agreement is a term time agreement, which means that people are employed for school terms. A break of more than 3 months over the Christmas period, for example, is not part of the term time and would therefore still entitle the employee to continuity of service.

Transmission of Service/Business

Where there is a change of employer, eg when two P&C Associations amalgamate and the employee is employed by the new amalgamated P&C Association, the employee's long service leave entitlement is transmitted to the new P&C.

If an employee is dismissed at the time of amalgamation but is re-employed by the new P&C within three months, the new P&C is still responsible for the leave accrued with the first P&C.

Time and Manner of Taking Leave.

The time and manner of taking leave should be by agreement between the P&C and the employee.

The P&C and Other Associations Retail Award – State specifically states that “unless otherwise mutually agreed, annual leave accrued shall be taken outside of term time during the Christmas vacation.

You will need to check the awards, for other employees, for any specific leave requirements.

YOUR EMPLOYER ASSOCIATION is available to member P&C Associations to discuss and advice on all areas of leave.

What P&C's As Employers Need To Provide To Their Employees.

In response to enquiries from some P&C's the following list details the documents / information that you should provide to P&C employees. This list is not exhaustive and should be used as a guide only. Contact your employer union for more information.

Employers need to provide to employees:



- A copy of their Letter of Appointment – This letter defines the status, terms and conditions of employment.
- A copy of their Position Description – This defines the scope of the role, duties etc.
- A copy of the Confidentiality Deed
- A copy of their tax file declaration
- A copy of and/or access to the Award under which they are employed
- Ensure that wages and superannuation are paid on time
- Group certificates must be issued on time as per requirements of the ATO

Employees need to provide to the employer details such as:

- Emergency contact details and or any medical conditions eg: asthma, allergy to bee stings, etc
- Banking details account numbers etc for wages
- Details of Superannuation provider

P&C's need to ensure that they follow the requirements of the award under which the employee is employed.

The P&C is a business and as such needs to ensure all business practises follow the legislative requirements for all employers.

Communication is a **MUST** between the P&C and its employees to ensure a happy and safe working environment and to ensure the P&C business is running efficiently and effectively.

Most of all be open and available to your employees in providing the information that they require under their employ.

Contracts for Service vs Employment

Employment is the engaging of a person for an undefined period of time, with defined hours of work and an hourly rate.



A Contract for Service is based on a specific task, with a set period and a price for the task.

A contract for service requires the contractor to provide their own public liability insurance, person accident insurance in place of Workcover and advise any GST consideration.

PAYG tax is not applicable in a contract situation unless the contractor does not supply an ABN or suitable explanation for not supplying an ABN. In which case, 48% should be withheld and forwarded to the Australian Taxation Office.

Again, it is most important that the P&C seek advice from their Employer Association before making any decisions in regard to contracting.

Insurance, Superannuation and Taxation

Insurance

Extract from the Workcover Qld website

You need a WorkCover Queensland Accident Insurance Policy to cover the cost of compensating a worker who sustains a work-related injury or illness. You are legally obliged under the [WorkCover Queensland Act 1996](#) to have this policy if you employ workers whose principle place of employment is in Queensland.

A 'worker' is a person working under a [contract of service](#). It does not matter what type of tax they pay. However, you do not have to cover:

- Company Directors
- Trustees
- Partnerships
- Professional Sports People

If you do not have correct insurance coverage and one of your workers lodges a compensation claim with WorkCover Queensland, you will be liable for 150% of the cost of the claim.

Under the law, you must also take all reasonable steps to help or provide an injured worker with [rehabilitation](#) or suitable duties while being paid compensation. If you do not, you may face a penalty equal to the compensation paid to the injured worker during the time you did not comply.



When deciding whether you need a policy, the most important thing to consider is the [contract of service](#) issue. We have a checklist to help you decide if you are not sure.

Contract of Service

A contract of service is an employment relationship, which exists whenever there is a master/servant relationship between an employer and their worker. A large part of the workforce works under a contract of service, including those:

- on a salary or wage
- who work only for one employer
- who have set hours of work
- who are supervised
- who may be disciplined or dismissed by the employer.

If you are unsure whether a person engaged by you is a worker, it is advisable to contact Workcover Qld on: - www.workcover.qld.gov.au

Superannuation

All employees, earning \$450.00 gross or more in a calendar month, are entitled to have compulsory employer superannuation guarantee contributions paid by the employer.

Payments must be made, at least, quarterly by the dates prescribed by the ATO.

Contact your Employer Association for information about the correct fund, according to the relevant award, that compulsory employer superannuation contribution should be paid into.

Taxation

Payment of PAYG (Pay as you go) taxation is a legal requirement of every employer in Australia.

Income Tax tables are available on the ATO website: www.ato.gov.au or in hard copy from your local newsagent.

Employers must ensure that all employees have completed a Tax File Number Declaration (if employed pre July 2002) or a Withholding Declaration (if employed after July 2002). This form is also available on the ATO website or at your local newsagent in hard copy.

Payments are made by the P&C Association on the P&C BAS or IAS form. Subcommittees, who may have a separate ABN and BAS, must provide the P&C



Treasurer with any income tax details for inclusion on the P&C BAS/IAS as the P&C, not the subcommittee, is the employer.

