

Engaging your own support workers

Checklist – Employee



Pay and Taxation

1. Apply to Register a PAYG withholding account (Form NAT 3377) to the ATO – you will receive a letter with your Withholding Payer Number (WPN) for this account.
www.ato.gov.au/forms/application-to-register-a-payg-withholding-account
2. Each of your employees completes a Tax File Number declaration form.
www.ato.gov.au/Forms/TFN-declaration
3. Decide how often you will pay your employees (weekly, fortnightly, monthly).
4. Decide if you would like to provide payslips to your employees and what they will look like. It is good practice to provide a payslip to your employees as this may help to avoid confusion and disputes if queries arise.
www.commerce.wa.gov.au/labour-relations/pay-slip-requirements
5. You can use the ATO Tax Tables or online calculator to help you calculate the tax withheld each time you pay your employees.
www.ato.gov.au/Calculators-and-tools/Tax-withheld-calculator
www.ato.gov.au/Rates/Tax-tables
6. If you are required to or choose to pay quarterly PAYG instalments, the ATO will send you an activity statement at the end of each quarter and you will need to pay the amount due.
www.ato.gov.au/Business/PAYG-instalments/When-are-PAYG-instalments-due/#Quarterlyinstalments
7. At the end of the financial year, complete an Annual Payment Summary for each individual employee.
www.ato.gov.au/uploadedFiles/Content/MEI/downloads/0046-01.2017_PAYG%20payment%20summary%20individual%20non%20business.pdf
8. At the end of the financial year, complete a PAYG Summary Statement for the ATO.
www.ato.gov.au/uploadedFiles/Content/MEI/downloads/3447-02.2014_PAYG%20payment%20summary%20statement.pdf
9. From 1 July 2023, ALL employers including WPN holders, need to use Single Touch Payroll (STP) enabled payroll software. This is the way to report employees tax and super information to the ATO. Most ABN holders with employees already need to use STP.



Industrial Relations

1. Decide if your employee is casual, parttime or full time and; if they are on a permanent or on a fixed term contract.

If you have more than one employee, they may each have a different employment status depending on your work arrangement with them.

- ➔ www.fairwork.gov.au/employee-entitlements/types-of-employees/casual-part-time-and-full-time

2. Decide what rate of pay and conditions of employment you are offering each of your employees.

- ➔ www.commerce.wa.gov.au/labour-relations/minimum-pay-rates-award-free-employees-0

3. Decide if you want to have a written employment contract.
4. If your employees have paid leave entitlements (such as annual leave or sick leave), at each pay period you calculate accruals for each leave type.



Superannuation Guarantee

1. Your employee may be entitled to get the Superannuation Guarantee (Super) from you.

2. Determine if you need to pay your employee Super.

- ➔ www.ato.gov.au/business/super-for-employers/work-out-if-you-have-to-pay-super

- ➔ www.ato.gov.au/Business/Super-for-employers/Super-obligations-for-employers-checklist

3. If Super is payable, you can choose to use the ATO's free Small Business Superannuation Clearing House (SBSCH).

- ➔ www.ato.gov.au/Business/super-for-employers/paying-super-contributions/how-to-pay-super/small-business-superannuation-clearing-house

4. To access the SBSCH you use an ABN or a Withholding Payer Number (WPN).

- ➔ www.ato.gov.au/Business/super-for-employers/paying-super-contributions/how-to-pay-super/small-business-superannuation-clearing-house/#Accessingtheclearinghouse1

5. You can apply for a WPN by completing a Register a PAYG withholding account form NAT 3377

- ➔ www.ato.gov.au/forms/application-to-register-a-payg-withholding-account

6. The SBSCH is accessed through your MyGov account.

- ➔ www.ato.gov.au/Business/super-for-employers/paying-super-contributions/how-to-pay-super/small-business-superannuation-clearing-house/#Accessingtheclearinghouse1

7. If Super is payable, you can use the ATO's Superannuation Standard Choice form to advise your employee of your nominated fund and for them to tell you of their choice of fund.

- ➔ www.ato.gov.au/Forms/Superannuation-%28super%29-standard-choice-form

8. If Super is payable, you must make the payments by the quarterly due dates.

- ➔ www.ato.gov.au/Business/Super-for-employers/Paying-super-contributions/Super-payment-due-dates



Workers' Compensation Insurance

1. Workers need to be covered by Workers' Compensation insurance.
 - ➔ www.workcover.wa.gov.au/employers/understanding-your-rights-obligations
2. The relevant category of insurance is called 'Private households employing staff (regular)' and the ANZSIC code is 96010.



Health & Safety

1. Health and Safety is everyone's responsibility.
 - ➔ www.dmir.wa.gov.au/safety-regulation/main-responsibilities-and-duties-under-whs
2. Discuss with your employee about Health and Safety as you need to ensure your employee works in a healthy and safe environment.
 - ➔ www.commerce.wa.gov.au/publications/home-based-care-information-and-checklist



Checks

1. If you require your employee to obtain a National Police Certificate as a term of their employment with you, it is recommended that you check the currency of the worker's National Police Certificate and keep a copy for your records.
 - ➔ www.police.wa.gov.au/Police-Direct/National-Police-Certificates

Or, you might choose to ask your worker to have a NDIS Worker Screening check.

 - ➔ www.ndiscommission.gov.au/about/ndis-worker-screening-check



Records

Employers must keep employment records for at least 7 years after they are made, for both current and past employees. Please seek guidance relating to your particular employment arrangement regarding your obligations to keep employment records related to long service leave.

- ➔ www.commerce.wa.gov.au/labour-relations/long-service-leave-0
- ➔ www.commerce.wa.gov.au/labour-relations/employment-records-employer-obligations

2. Your employee must have a Working with Children's check, if they are working with children when they work for you. Please check the currency of this and keep a copy for your records.
 - ➔ <https://workingwithchildren.wa.gov.au/employers-organisations/the-checking-process/who-needs-a-wwc-check>
3. Get a copy of evidence of COVID vaccination, as per current State guidelines.
 - ➔ ww2.health.wa.gov.au/Articles/A_E/Coronavirus/COVID19-vaccination-program/Mandatory-COVID19-vaccination



Fact Sheet:

What self managers need to know

www.ndiscommission.gov.au/document/2676

Please note that this is intended as a general information guide. It is recommended that this guide be used in conjunction with the WaiS Engaging Your Own Support booklet, which provides general information about your legal considerations when Hiring Your Own Workers or you can get your own legal advice.



<https://waindividualisedservices.org.au/resources/engaging-your-own-supports>

This general information guide is current as at May 2022. Please note that over time some of the links provided may not work as governing bodies change their website layouts. If a link does not work, we recommend you source the relevant document using a title search with an Internet search engine.

Disclaimer: This checklist is provided as general information only. It is not legal advice. Please consult a professional advisor (for example, a lawyer or accountant) if you require legal or financial advice in relation to your own individual circumstances.

