



## Hiring and paying your workers

Learn about engaging and paying workers and contractors, reporting though Single Touch Payroll and fringe benefits tax.

### Engaging a worker

Your tax and super obligations when hiring and paying workers and when you stop employing one or all of your workers.

### PAYG withholding

How to calculate, manage and report PAYG withholding tax, including for selected types of workers and foreign residents.

### Employee or independent contractor

Work out if your worker is an employee or independent contractor as it affects your tax, super and other obligations.

### Single Touch Payroll (STP)

Understand how using Single Touch Payroll streamlines employer reporting to us and other government agencies.

### Fringe benefits tax (FBT)

QC 81802

## **Our commitment to you**

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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