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## APMA Position Paper – Contractor Verses the Employee

**Q) Are you running a studio?**

**Q) Do you have employees and unsure of your obligations?**

The APMA encourages best business practice to all our members. However we are not allowed to give particular tax advice or supply a blanket response on this topic. We do recommend that you contact your personal accountant and ensure that you seek the appropriate advice for your own personal needs.

Like lawyers, differing accountants give differing opinions on matters and how to manage them. And though it's a real issue (contractor verses employee), there are tests that the ATO uses to determine an employers obligation.

For further information and a great place to start, please check out the links below:

[www.fairwork.gov.au/awards-and-agreements/employment-contracts](http://www.fairwork.gov.au/awards-and-agreements/employment-contracts)

[calculators.ato.gov.au/scripts/axos/axos.asp?CONTEXT=&KBS=GEC.xr4&go=ok](http://calculators.ato.gov.au/scripts/axos/axos.asp?CONTEXT=&KBS=GEC.xr4&go=ok)

[www.comlaw.gov.au/Details/C2014C00218](http://www.comlaw.gov.au/Details/C2014C00218)

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