

## **CHECKLIST: Is your worker a genuine contractor?**

If you answer yes to most of these questions, it is likely that the worker is an independent contractor:

- Does the worker decide how and where the work is performed?
- Does the worker decide when the work is performed?
- Does the worker bear the cost of delay if deadlines are not met?
- Can the worker delegate some of their tasks to others?
- Do you only pay the worker upon completion of an agreed task?
- Does the worker supply their own tools and equipment to get the job done?
- Does the worker need to take risks to create profits?
- Does the worker have his or her own insurance and indemnity policies?
- Does the worker engage repetitively and continuously with those that use their services?
- Is goodwill (i.e. name, brand and reputation) being created by the worker's activity?
- Does the worker promote themselves as a business through advertising or other promotional means?
- Does the worker have transaction systems that are common to a business, e.g. invoicing systems, standard rates and terms and conditions of trade, payment and debt collection systems, budgeting and forecasting systems, business-based arrangements with the bank?
- Does the worker contract their services through an interposed company, e.g. Joe Bloggs Pty Ltd?
- Does the worker provide labour of a sufficient skill level to suggest the undertaking of a profession or trade?
- Does the worker meet regulatory requirements (e.g. ABN, registered for GST, business name registration, taxation, etc.)?