

Hiring your own support workers



Checklist for hiring employees

Easy Read version



How to use this document



This document is written in an easy to read way.
We use pictures to explain some ideas.



The document has been written by WA's Individualised Services (WAiS).



When you see the word 'we', it means WAiS.



This checklist goes with our
Hiring your own support workers booklet.
You can read this booklet for more information.



You can find the booklet on our website at
www.waindividualisedservices.org.au



We made this checklist in July 2018.



Links to some documents in this guide might stop working.



You might be able to find the documents online.

You can search for the name of the document you're looking for.



You can ask for help to read this checklist.

A friend, family member or support person may be able to help you.



Please remember, this document is just a guide.



You should talk to an expert if you need specific:

- information
- advice.



An accountant or a lawyer might be able to help you.

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What is this checklist about?



There are things you must do if your support worker is an employee.

This checklist explains what you need to do.

There are 6 main areas:



- Pay and Taxation



- Industrial relations



- Superannuation



- Workers' compensation



- Health and safety



- Records and checks.



Pay and Taxation



Taxation is paying a part of your income to the government.



Employers may need to pay a part of their employee's wages to the Australian Taxation Office (ATO) as tax.

You need to:

1. Register for Pay As You Go (PAYG) withholding.



You will need to fill out a form to register a PAYG withholding account.

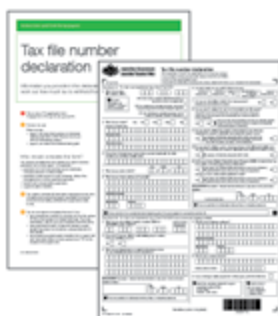
The form number is NAT 3377.

WPN



You will get a Withholding Payer Number (WPN).

2. Get your employee's Tax File Number (TFN).



They will need to fill out a TFN declaration form.

The form number is NAT 3092.

3. Choose how often you will pay your employee.

You can choose to pay your employee:



- every week

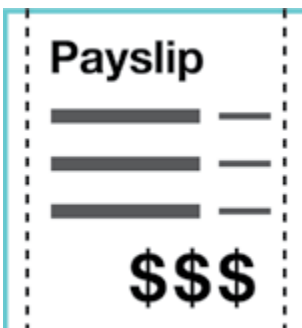


- every 2 weeks



- every month.

4. Decide if you want to give your employee a payslip.



A payslip tells your worker how much you will pay them for the work they have done.

Payslips can help you avoid problems later.

5. Work out how much tax you need to withhold.



You can use the Australian Tax Office's (ATO) calculator to work this out.

<https://www.ato.gov.au/Calculators-and-tools/Tax-withheld-calculator/>

6. Report and pay withheld tax amounts to the ATO

If you sign up for Pay As You Go (PAYG), you will need to pay the ATO:

- every 3 months; or
- every month.



They will send you an activity statement form.

You will need to:



- write how much tax you have withheld



- pay the withheld amount to the ATO.

7. Make payment summaries at the end of the financial year.

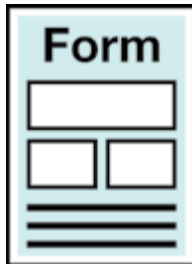


The financial year ends on 30 June.

At the end of the financial year, you need to:



- tell your employee:
 - how much you paid them that year
 - how much tax you withheld.

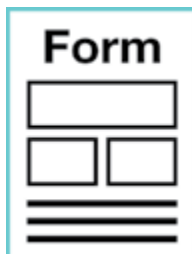


You need to use this information to fill out the *PAYG payment summary – individual non-business* form.

<http://bit.ly/PAYG-payment-summary-individual-non-business>



- tell the ATO:
 - how much you paid all your employees
 - how much tax you withheld.



You need to use this information fill out the *PAYG payment summary statement* form.

<http://bit.ly/PAYG-payment-summary-statement>

Industrial relations



Industrial Relations are the rules about how employers and employees work together.

You need to decide if your employee is:



- casual



- part-time



- full-time.

You also need to decide if your employee is:



- permanent; or



- on a fixed-term contract.



You can find information about this in our *Types of employees* factsheet.



You need to work out:

- how much you will pay your employees



- their working conditions.



You can choose to have a written employment contract with your employee.

You might need to pay for your employee's leave, including:



- annual leave



- sick leave.



If you do, you need to add up how much leave they can take.

You need to do this each time you pay them.



Then you need to tell your employees how much leave they have when you pay them.

Superannuation



You might need to pay your employee superannuation – money for their retirement.

People call superannuation ‘super’.



The ATO can help you work out if you need to pay super:

<https://www.ato.gov.au/business/super-for-employers/working-out-if-you-have-to-pay-super/>



If you need to pay super, you can use the ATO's free Small Business Superannuation Clearing House (SBSCH).

For the SBSCH, you can use:



- an ABN; or

WPN



- a Withholding Payer Number (WPN).



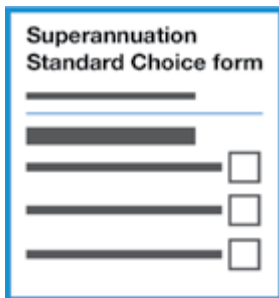
You can get a WPN by filling out a *Register a PAYG withholding account* form.

The form number is NAT 3377.



You can use the SBSCH by going to the MyGov website.

<https://my.gov.au/>



If you need to pay super, you can use the ATO's *Superannuation Standard Choice* form.



This form lets you tell your employee which super fund you want to use if they don't have one.

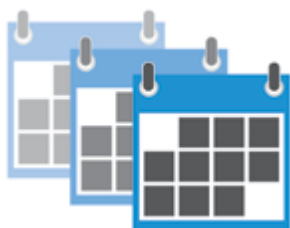


It also lets your employee tell you which fund they want to use.



If you need to pay super, you need to pay before the due dates.

The due dates come every 3 months. They are:



- 28 October
- 28 January
- 28 April
- 28 July.

Workers' compensation



Workers' compensation is money that is paid if a worker gets hurt at work.



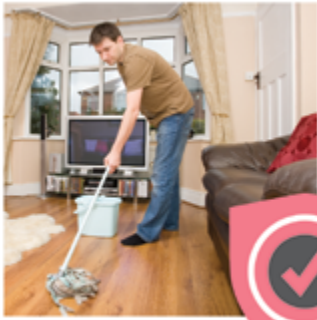
All employers must have workers' compensation insurance in case a worker gets hurt at their workplace.



You need a specific type of insurance called '*Private households employing staff (regular)*'.

The Insurance Code is 96010.

Health and safety



You need to make your workplace as safe as possible.

You need to work with your employee to make sure your workplace is:



- healthy
- safe.



Records and checks



You need to keep the paperwork for your employee for 7 years.



This includes past employees.



You need to keep these records for tax purposes.



You can decide if your employee needs a police check before they work for you.

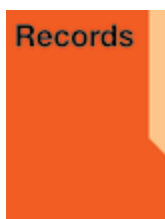


If your employee is working with children when they are working for you, your employee needs a Working with Children Check.



If they need a check:

- make sure it is up-to-date



- keep a copy for your records.

Contact us



If you have any questions, please contact us.



Phone WaiS on 9481 0101



WA's Individualised Services

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www.waindividualisedservices.org.au



Government of **Western Australia**
Department of **Communities**

This project is an NDIS Information, Linkages and Capacity Building (ILC) initiative. For more ILC events and resources please visit <http://www.disability.wa.gov.au/wa-ndis/wa-ndis/information-linkages-and-capacity-building/resources/>



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