

BUILDING & CONSTRUCTION INDUSTRY
EMPLOYER OR WORKER? YOU MAY NEED TO REGISTER AS BOTH

People who perform building and construction work themselves and employ others are still eligible for registration in the scheme as a 'worker'.

PARTNERSHIPS WITH ONE OR MORE EMPLOYERS

Many tradespeople/subcontractors form a partnership (as distinct from a PTY LTD company). Those tradespeople are eligible and can register as workers.

To record service they must send a Self Employed Worker Certificate of Service to the Corporation each year.

A partner who handles the clerical and office side of the business is not eligible for registration unless they also perform building and construction work. When the earnings of a partnership are split for taxation purposes only the registered workers share should be shown on the Self Employed Worker Certificate of Service.

Only income from building and construction work should be included.

PROPRIETARY COMPANIES

Many people can register their business as a PTY LTD company and draw a wage or salary from the company.

In this situation the person is considered an employee of that company and if eligible may join the scheme as a worker.

The company should also register as an employer and must complete and send Start and End Notices to the Corporation for ALL employees (including working directors) who recieved, performed building and construction work in NSW.

SELF EMPLOYED SUBCONTRACTORS WITH ONE OR MORE EMPLOYEES

Many people start out on their own and as the business grows take on employees to work full-time part-time or just when there is sufficient work to require it.

In these cases the self employed person must register as an employer and submit Start and End Notices for each eligible worker they employ.

If eligible for registration as a worker they can also submit a Self Employed Worker Certificate of Service for themselves and record service.

TRUSTS

Many people operate their business activities through a trust. If they pay themselves a dividend or income distribution from the trust then they need to lodge *Self Employed Worker Certificates of Service* as outlined in section one 'Partnerships'.

Only income from building and construction work should be included.

If they and their employees receive regular wages and a payment summary from the trust then the trust should be registered as an employer and lodge start and end notices for the employees. Only those tradespeople working on the tools are eligible to register with the scheme.

If you change your address – notify the Corporation immediately

Please note that if you are registered as BOTH an employer and a worker and change your address you must quote both your Worker AND Employer registration numbers when notifying the Corporation of your change of address.