



ARE YOU A CONTRACTOR?

Whether you are an employee or a contractor will determine how your service is recorded with the scheme. If you are unsure if you are an employee or a contractor, there is information available on the www.ato.gov.au and www.fairwork.gov.au websites.

WHAT TO DO IF YOU ARE A CONTRACTOR?

Register - If you are not already registered, complete a **Worker Registration Application** and return it to the Corporation for processing. This form is available on our website www.longservice.nsw.gov.au/bci-forms-and-publications

Lodge service - To have service credited to your record, you will need to have a registered tax agent lodge a *Self Employed Worker Certificate of Service* for each year you perform eligible building and construction work in NSW. These certificates can be completed online via the **Tax Agent Portal** on our website from 1 July 1986.

For certificates to be considered more than two (2) financial years in the past, you will need to provide reasons for the delay in lodging the certificates. To provide these reasons or to lodge service from 1 July 1986, please contact the Corporation.

Check and update your details - Keep your contact details up to date and check your service record regularly. You can do this online via the **Worker Portal** or by contacting the Corporation.

HOW IS MY SERVICE CALCULATED?

As a contractor your service is calculated on your income, not on the amount of days worked. The income used is your annual gross income derived from eligible building and construction work performed in NSW, less any prescribed costs relating to materials, service and labour.

Where your income is equal to or greater than the award rate, 220 days of service will be added to your record (220 days = 1 year). Where it is less, a proportional number of days will be added. GST is not applicable.

The award rate for the 2019 - 2020 financial year is \$48,579. This is based on the standard rate of pay of a carpenter/joiner under the *Building and Construction General On-site Award 2010*.

For example, if your income was \$36,000 the following formula would be used to calculate the number of days added to your record:

EXAMPLE	$\frac{\$36,000}{\$48,579}$	X	220 = 163 Days
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ASSESSABLE INCOME

Your assessable income is the total derived from eligible building and construction work performed in NSW. This does not include any income earned whilst working as an employee, or working interstate or overseas. This may be different to your taxable income.

PRESCRIBED COSTS

Your prescribed costs are the costs of materials, labour and services incurred in earning income from eligible building and construction work performed in NSW.

Materials - costs of materials used in building and construction work, not materials used in the office or costs of cars and phones.

Labour - costs related to the people you employ to assist you performing eligible building and construction work in NSW. For example, their wages, subcontractor payments, superannuation and workers compensation premiums.

Services - varying types of labour services which can be engaged to assist in the building and construction process. For example, surveying or geo-technical services. Services do not extend to equipment leasing, repairs or maintenance costs.



INTERPRETER SERVICES

If you need an interpreter, call **TIS National** on **13 14 50** and ask them to call **Long Service Corporation** on **13 14 41** or for more information visit www.tisnational.gov.au

