



## Employee or subcontractor checklist

- This checklist assists in determining whether a worker is a sub-contractor or an employee. It is a **guide** only and is not intended to provide a definitive assessment of the status of the working arrangement.
- A tick placed in any of the shaded boxes is an indicator that an employment arrangement might exist. The more shaded boxes that are ticked, the higher the probability that it is an employment relationship.
- Visit the [Employer or subcontractor page](#) on the Wageline website for more details.

Indicator	Yes	No	Unsure
1. Does the worker conduct his or her own business and have an ABN number?			
2. Is the work being performed as an integral part of the hirer's business?			
3. Are the tasks performed at the discretion and control of the hirer?			
4. Does the hirer have the right to direct the worker to perform specific tasks in a specific manner?			
5. Does the hirer bear the costs for any sub-standard or poor work that the worker performs?			
6. Does the worker perform the tasks with the hirer's assets and equipment?			
7. Does the worker perform the work within hours defined by the hirer?			
8. Does the worker pay their own tax?			
9. Does the worker have the ability to charge for and pay GST?			
10. Does the worker pay their own superannuation contributions?			
11. Does the worker pay their own insurance? (workers compensation, public liability etc)			
12. Does the worker accrue paid leave entitlements?			
13. Is the worker paid an hourly/weekly/fortnightly rate?			
14. Is the worker reimbursed for expenses in the course of performing the work, eg fuel, travelling?			
15. Does the worker have the right to delegate the work to someone else?			
16. Does the worker continue to work for the hirer past the completion of the specified job?			
17. Does the worker have the right to refuse to do certain jobs due to other commitments?			
18. Is the worker able to accept similar work from other businesses while engaged by the hirer?			
19. Does the worker tender an invoice for work performed?			
20. Does the worker provide their own plant, materials or equipment?			

### Disclaimer

The Department of Mines, Industry Regulation and Safety has prepared this checklist as a guide to employee and subcontractor working arrangements. It is provided as a general guide only and is not designed to be comprehensive or to provide legal advice. The Department does not accept liability for any claim which may arise from any person acting on, or refraining from acting on, this information.