


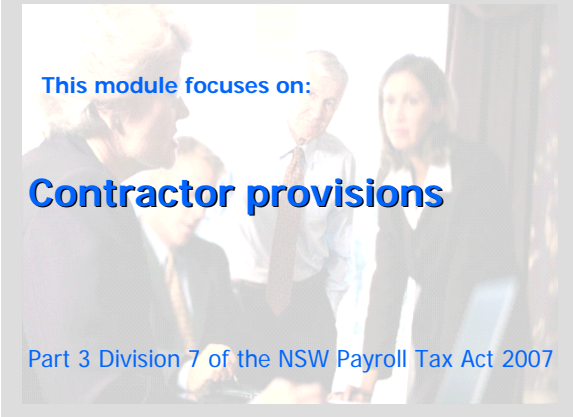




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To read text click on the 'notes' button at the top of the menu



Presentation Details:


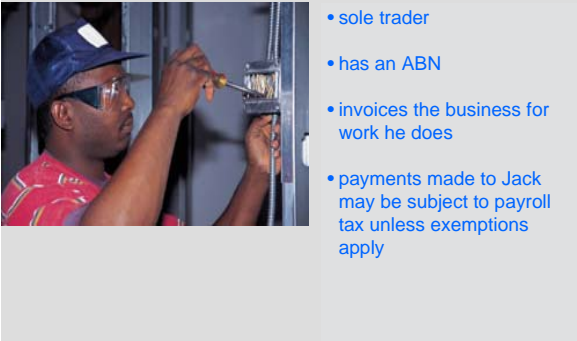
Slides: 33




Duration: approx. 24 minutes

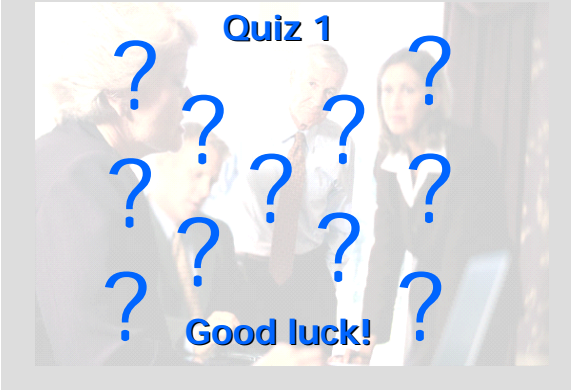
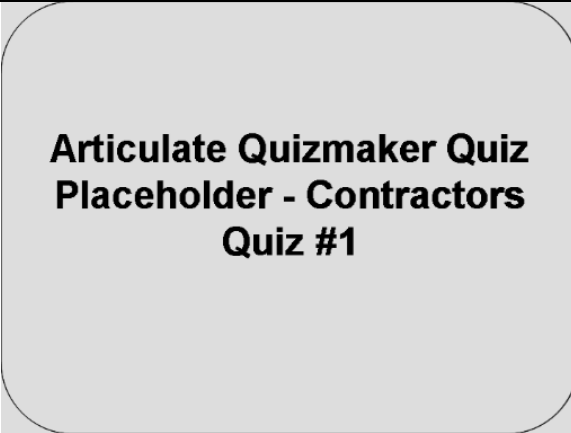
<p>Slide 1 🎧</p> <p>Welcome</p> <p>Duration: 00:00:34</p> <p>Advance mode: Auto</p>	 <p>Office of State Revenue NSW Treasury</p> <p>Disclaimer</p> <p>Please make sure your computer audio is switched on To read text click on the 'notes' button at the top of the menu</p>	<p>Notes:</p> <p>Welcome to this training module. The information in this module is general and should not be relied on solely to determine your payroll tax liability. If you are in any doubt about your payroll tax liability, seek independent professional advice. In preparation for this training, please make sure your computer's audio is switched on.</p>
<p>Slide 2 🎧</p> <p>Introduction</p> <p>Duration: 00:00:16</p> <p>Advance mode: Auto</p>	 <p>This module focuses on:</p> <p>Contractor provisions</p> <p>Part 3 Division 7 of the NSW Payroll Tax Act 2007</p>	<p>Notes:</p> <p>This module focuses on the contractor provisions used by employers to determine what payroll tax is owed which is covered in part 3, Division 7 of the NSW Payroll Tax Act 2007.</p>

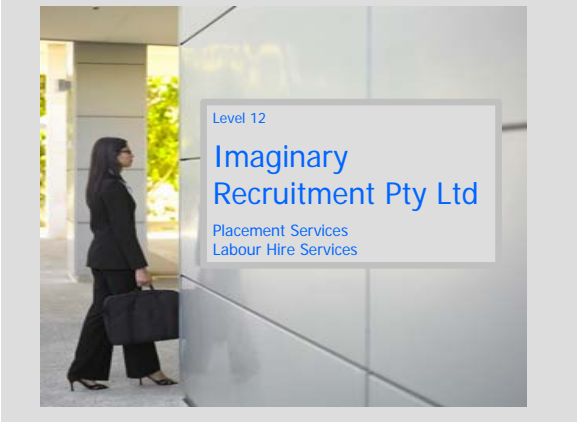
<p>Slide 3 🎧</p> <p>Differences</p> <p>Duration: 00:00:32</p> <p>Advance mode: Auto</p>	 <ul style="list-style-type: none"> • Differences between contractors and employees • Specific exemptions • General exemptions 	<p>Notes:</p> <p>Every year we complete audits of our payroll tax clients. One of the areas where misunderstandings and hence errors arise, is the exemptions available to employers when they employ people who are contractors. In this training program we'll cover some basic information about the difference between contractors and employees and detail the specific and general exemptions available to employers so that they can accurately calculate their payroll tax liability.</p>
<p>Slide 4 🎧</p> <p>Contractors vs Employees</p> <p>Duration: 00:00:51</p> <p>Advance mode: Auto</p>		<p>Notes:</p> <p>Are your workers employees or contractors? While that question sounds simple enough the correct answer depends on individual circumstances. Because a person supplies you with an ABN, or is paid by supplying you an invoice, or says they are a contractor, that does not mean they are an independent contractor for NSW payroll tax purposes. In fact, if these people turn out not to be employees under relevant contracts under the Payroll Tax Act, then your payroll tax liability may be less than you thought. Generally speaking, relevant contracts are those that are not exempt from payroll tax. To begin this examination of employee versus contractor let's start with a broad definition of an employee.</p>


<p>Slide 5 🎧</p> <p>Employee defined</p> <p>Duration: 00:00:39</p> <p>Advance mode: Auto</p>	 <ul style="list-style-type: none"> • receives a fortnightly wage • individuals who provide services for reward • payments made to Mary are subject to payroll tax 	<p>Notes:</p> <p>Mary is an employee of Imaginary Manufacturing. She was hired by the business some years ago as one of the office supervisors looking after a team of clerical staff. Mary receives a fortnightly wage and the payments to her are liable wages under the payroll tax legislation. In general, employees like Mary are individuals who provide services to an employer in return for payments of some kind, usually salary and wages. Almost all payments made to employees are liable for NSW payroll tax.</p>
<p>Slide 6 🎧</p> <p>Employee/Employer relationship</p> <p>Duration: 00:00:51</p> <p>Advance mode: Auto</p>	<ul style="list-style-type: none"> • work as directed • paid for time worked or piece-work basis • carry no business risks • have limited powers of delegation • tools and equipment supplied 	<p>Notes:</p> <p>This kind of employee/employer relationship is distinguished by the fact that employees have little control over the work they do, in other words they must perform tasks as directed by their employer. They are paid for the time they work or sometimes paid on piece-work rates. They do not carry the commercial risks of the business, in other words they are not legally responsible for what the business does and can't be asked personally to cover any losses their employer may make. As employees they have limited powers to delegate the work they do, so cannot sub-contract their role to someone else and they usually don't supply their own office equipment or tools of trade or they get compensation if they do.</p>


<p>Slide 7 🎧</p> <p>Contractor introduction</p> <p>Duration: 00:00:27</p> <p>Advance mode: Auto</p>		<p>Notes:</p> <p>So what are the things that might suggest a person is a contractor? By the way, even if the person operates as a company and the contract is between the hiring business and the worker's business their payments may still be caught as liable for payroll tax. In other words this too can be a relevant contract. The things that distinguish services provided under a contract are discussed next.</p>
<p>Slide 8 🎧</p> <p>Contractor attributes</p> <p>Duration: 00:00:42</p> <p>Advance mode: Auto</p>	 <ul style="list-style-type: none"> • sole trader • has an ABN • invoices the business for work he does • payments made to Jack may be subject to payroll tax unless exemptions apply 	<p>Notes:</p> <p>Jack is an electrician. He is a sole trader, trading as Jack's Electrical Services. Jack's Electrical Services has an Australian Business Number. Jack does the electrical repairs and maintenance for Imaginary Manufacturing and invoices them for the work he does. He has been doing this work for many years. These payments made to Jack may in fact be subject to payroll tax as the work he does can still be a relevant contract unless one of the general or specific exemptions from payroll tax can be shown as applying to the work Jack does. More on that in a moment.</p>



<p>Slide 9 🎧</p> <p>Contractor/Employer relationship</p> <p>Duration: 00:00:37</p> <p>Advance mode: Auto</p>	<ul style="list-style-type: none"> • has a strong level of control • paid an agreed amount • bears the legal and financial risks • can sub-contract • supplies his own tools and equipment 	<p>Notes:</p> <p>This kind of contractor/employer relationship is distinguished by the fact that a contractor has a strong level of control over the work they do and any additional work is done by agreement. A contractor is paid an agreed amount for specific work done. The contractor bears the legal risk for the work done and must remedy any defective work. Jack is personally liable if his business makes a loss. Usually Jack can delegate by sub-contracting jobs to someone else and he usually provides his own tools and equipment.</p>
<p>Slide 10 🎧</p> <p>Recap on contractors</p> <p>Duration: 00:00:24</p> <p>Advance mode: Auto</p>	 	<p>Notes:</p> <p>So let's recap at this point. Mary is an employee, almost all of the payments made to her are subject to payroll tax. Jack is a contractor, but his contract may be a relevant contract and so his payments may be subject to payroll tax unless one or more exemptions apply. Let's look at those exemptions next after a quiz.</p>

<p>Slide 11 🎧</p> <p>The quiz introduction</p> <p>Duration: 00:00:22</p> <p>Advance mode: Auto</p>	 A photograph of four business professionals in an office setting, looking at a laptop. The image is overlaid with several blue question marks and the text "Quiz 1" at the top and "Good luck!" at the bottom.	<p>Notes:</p> <p>The information presented here so far is a basic overview on employees vs. contractors; please contact us for assistance with more complex matters. Our contact details will be supplied at the end of the module. But first, what we'd like you to do now is to check your learning by completing a short quiz. Good luck!</p>
<p>Slide 12</p> <p>Quiz 1</p> <p>Duration: 00:00:05</p> <p>Advance mode: By user</p>	 A grey rounded rectangle containing the text "Articulate Quizmaker Quiz Placeholder - Contractors Quiz #1" in bold black font.	<p>Notes:</p>

<p>Slide 13 🎧</p> <p>Exemption - Labour Hire Services</p> <p>Duration: 00:00:41</p> <p>Advance mode: Auto</p>		<p>Notes:</p> <p>Thank you for completing Quiz #1. Let's now take a look at the various exemptions that apply so that contracts are not relevant contracts for payroll tax. To start, if the worker has been supplied to you under a labour hire contract with an employment agency, this is not a relevant contract and you are not subject to payroll tax for the payments made to this person by the agency. In this case, the payroll tax is paid by the labour hire company. For more information please have a look at the module in this payroll tax training series called " Employment Agency Contracts".</p>		
<p>Slide 14 🎧</p> <p>Remaining exemptions described</p> <p>Duration: 00:00:42</p> <p>Advance mode: Auto</p>	<table border="0"> <tr> <td style="vertical-align: top;"> <p>3 specific exemptions</p> <ol style="list-style-type: none"> 1. Owner Drivers 2. Insurance agent 3. Door to door selling agent </td> <td style="vertical-align: top;"> <p>6 general exemptions</p> <ol style="list-style-type: none"> 1. Is the labour provided merely ancillary? 2. Services provided to the general public and not normally required? 3. Services required for less than 180 days? 4. Services supplied for 90 days or less? 5. Is additional labour engaged? 6. Services supplied to the general public? </td> </tr> </table>	<p>3 specific exemptions</p> <ol style="list-style-type: none"> 1. Owner Drivers 2. Insurance agent 3. Door to door selling agent 	<p>6 general exemptions</p> <ol style="list-style-type: none"> 1. Is the labour provided merely ancillary? 2. Services provided to the general public and not normally required? 3. Services required for less than 180 days? 4. Services supplied for 90 days or less? 5. Is additional labour engaged? 6. Services supplied to the general public? 	<p>Notes:</p> <p>Assuming we're not dealing with a labour hire contract, how else can you decide if a contract is exempt from payroll tax? Well, there are 3 specific and 6 general exemptions that mean a contract is not a relevant contract under the legislation. In other words, a contract where the hirer of the worker is not liable for payroll tax. The three specific exemptions apply to specific professions or occupations involved and the 6 general ones apply broadly to the way that business is conducted by the contractor. Let's start with the first of the 3 specific exemptions.</p>
<p>3 specific exemptions</p> <ol style="list-style-type: none"> 1. Owner Drivers 2. Insurance agent 3. Door to door selling agent 	<p>6 general exemptions</p> <ol style="list-style-type: none"> 1. Is the labour provided merely ancillary? 2. Services provided to the general public and not normally required? 3. Services required for less than 180 days? 4. Services supplied for 90 days or less? 5. Is additional labour engaged? 6. Services supplied to the general public? 			

<p>Slide 15 🎧</p> <p>Specific exemption - Owner drivers</p> <p>Duration: 00:00:52</p> <p>Advance mode: Auto</p>	<ul style="list-style-type: none"> • Owner-driver contracts – not relevant contracts • (Exempt from payroll tax) <ul style="list-style-type: none"> • Driver cannot be an employee • Driver provides the vehicle • Primary purpose of contract - the conveyance of goods 	<p>Notes:</p> <p>The first specific exemption relates to owner-drivers. If the contractor is an owner-driver as described here, the contract is not a relevant contract for payroll tax. How do you decide if the contractor is an owner driver? This exemption applies when the contract is for goods being delivered, transported or conveyed and the contractor provides the vehicle used. In summary then, for this exemption to apply the driver cannot be an employee of the payroll tax client, the driver must provide the vehicle and the primary purpose of the contract must be the conveyance of goods. By the way, bicycle couriers are not considered to be owner drivers and so this exemption does not apply to them.</p>
<p>Slide 16 🎧</p> <p>Specific exemption - Insurance agents</p> <p>Duration: 00:01:10</p> <p>Advance mode: Auto</p>	 <ul style="list-style-type: none"> • Contract between an insurance business and an agent licensed by that business • Agent sells insurance on commission • Agent cannot be an employee • Agent conducts an independent agency business • Agent must be an authorised representative • Agent must be registered with ASIC 	<p>Notes:</p> <p>The second specific exemption relates to insurance agents. If the contractor is an insurance agent as described here, then the contract is not a relevant contract for payroll tax. This exemption applies when the contract is between an insurance business and an agent licensed by that business – in which the agent’s primary role is to sell insurance products on a commission basis to other people. For this exemption to apply the insurance agent cannot be an employee of the insurance business, the insurance agent must be conducting an independent agency business for example, if the agent uses the insurance business’s premises or resources, it is done as part of an arm’s-length commercial arrangement at normal commercial rates. The insurance agent must be an authorised representative of an insurance business which holds an Australian Financial Services License - the agent will be registered with the Australian Securities and Investments Commission. The exemption only applies to commission from the sale of insurance.</p>

<p>Slide 17 </p> <p>Specific exemption - Door to door sales</p> <p>Duration: 00:00:50</p> <p>Advance mode: Auto</p>	<ul style="list-style-type: none"> • door to door selling • for domestic purposes <ul style="list-style-type: none"> • direct selling agent cannot be an employee • sells direct to the public • sales made at customer's place of residence • sales made to the consumer of the goods • customer pays at the time the sale is made 	<p>Notes:</p> <p>The third specific exemption refers to the work of door to door selling agents. If the contractor is a door to door sales agent as described here, then the contract is not a relevant contract for payroll tax. This exemption applies when the contract is for services related to the door-to-door sale of goods for domestic purposes. For this exemption to apply the direct selling agent cannot be an employee of the client, the agent must operate under an agreement to sell domestic goods directly to the public, each sale must be made at the customer's place of residence or employment, each sale must be made to the ultimate consumer of the goods, and the customer must pay for the goods in full at the time of the sale.</p>

<p>Slide 18 </p> <p>6 general exemptions</p> <p>Duration: 00:00:30</p> <p>Advance mode: Auto</p>	<p>6 general exemptions</p> <ol style="list-style-type: none"> 1. is the labour provided merely ancillary? 2. services provided to the general public and not normally required? 3. services required for less than 180 days? 4. services supplied for 90 days or less? 5. is additional labour engaged? 6. services supplied to the general public? 	<p>Notes:</p> <p>Now let's talk about the 6 general exemptions. Some or all of these exemptions might apply depending on the circumstances and the evidence available. If any of the general exemptions listed here apply to a contractor arrangement, that contract is not a relevant contract for payroll tax, in other words the payments made for labour supplied under that contract are not subject to NSW payroll tax. We'll take a look at each in turn.</p>
<p>Slide 19 </p> <p>Is the labour ancillary?</p> <p>Duration: 00:00:48</p> <p>Advance mode: Auto</p>	<ul style="list-style-type: none"> • is labour ancillary to the service provided by the contractor? • main purpose is the supply or use of goods 	<p>Notes:</p> <p>The next general exemptions ask the question, is the labour ancillary to or secondary in importance to the supply or use of goods by the contractor?</p> <p>This exemption applies to contracts where the supply or use of goods by the contractor is the main purpose of the contract. For example, if someone is contracted to install a security fence around a factory, the main purpose of the contract is the fence, not the labour involved in its installation, so that contract is not a relevant contract and is not subject to payroll tax. If however the contract is to repair an existing security fence around the factory then the major component of the contract is labour and this exemption cannot be applied.</p>

Slide 20 **Services not normally required?**

Duration: 00:00:55

Advance mode: Auto

- are the services not normally required by the hiring business?
- does the contractor provide this service to the general public?
- the nature of the service, and
- is it something we do in our business?
- evidence required

Notes:

This general exemption asks a two part question to determine if the contract is relevant. The first part of the question is, are the services provided under the contract not normally required by the business doing the hiring within that financial year? And, then the second part, does the contractor provide the same services to the rest of the public? The answer must be 'yes' to both questions for the exemption to apply. In order to work out whether the hiring business 'normally requires' the service on offer, consider both the nature of the service provided, and whether employees of the business doing the hiring provide the same service. The hiring business must be able to provide evidence that the contractor provides this type of service to the general public in that financial year. Let's take a look at an example.


Slide 21 **Is this a relevant contract?**


Duration: 00:01:05

Advance mode: Auto

**Notes:**

Pedro and Associates are Architects and Town Planners. They run a design and advisory service helping their clients lodge plans with councils when their clients want to build or renovate. For the first time in years they need to paint their offices and spruce the place up. Pedro checks the local paper and finds an advertisement for Pete the Painter and engages Pete to do the work. Where does this contract stand in terms of payroll tax? Well, the business does not renovate very often and painting and decorating is not what the firm of architects does for a living, so it can be said that the contract is for services not normally required by Pedro within the financial year. Pedro found the contractor through an ad in the local paper which is evidence that Pete does this for the public generally. So the contract would not be a relevant contract and Pedro and Associates would be exempt from payroll tax for the payments made to the contractor.

<p>Slide 22 </p> <p>Services provided for less than 180 days?</p> <p>Duration: 00:01:09</p> <p>Advance mode: Auto</p>	<p>Are the particular services provided normally required for less than 180 days?</p> <ul style="list-style-type: none"> • services required for less than 180 days in a financial year • any part of a day worked counts as a day • days worked do not have to be consecutive • if employees of the hirer do similar work this exemption does not apply • does not extend the 90 day exemption 	<p>Notes:</p> <p>The next general exemption deals with the test, are the particular type of services provided by the contractor normally required for less than 180 days by the hiring business? This exemption applies to agreements for services required by the hiring business for a total of less than 180 days in a single financial year. In calculating the 180 days, any part of a day worked by either contractors or employees providing similar services counts as one day. The days on which the services are provided don't have to be consecutive. If employees of the hiring business are performing similar work on a full-time basis, this exemption does not apply, as the hiring business is regarded as normally requiring the services on a full time basis. It does not extend the 90 day exemption that we'll cover next that refers to the period for which a particular contractor supplies services to any one organisation. Here's an example.</p>

<p>Slide 23 🎧</p> <p>Is this a relevant contract?</p> <p>Duration: 00:01:17</p> <p>Advance mode: Auto</p>	 <p>110 days</p> <p>85 days</p>	<p>Notes:</p> <p>Eric is a builder developing and selling a large real estate development. He hires 2 landscape gardeners to put in and maintain gardens while the project is being developed and sold. No-one on the developer's staff does landscape gardening. Claire and Maria both started on the same day, Claire worked 110 days while Maria worked 85 days, a total of 195 days. The question is, is this a relevant contract so that the developer is liable to pay payroll tax on the payments made to Claire and Maria? As Claire and Maria both started on the same day the total number of days they worked under the contract is the number of days the overall service was required, regardless of the number of people needed to do the work. So, in this case, the service was required for a maximum of 110 days – the longest period worked consecutively, and so the developer is exempt from payroll tax for this particular contracted service as the developer required the service for less than 180 days in total, in one financial year.</p>
<p>Slide 24 🎧</p> <p>Services provided for less than 90 days?</p> <p>Duration: 00:01:09</p> <p>Advance mode: Auto</p>	<p>Are the particular services provided for 90 days or less in a financial year?</p> <ul style="list-style-type: none"> • exempt if the total number of days in aggregate is 90 days or less • all similar work in the financial year counted • payroll tax is payable after the service is provided for a total of 90 days • the full amount that becomes payable is declared in the month where the 90 days is first exceeded 	<p>Notes:</p> <p>The question put in the next general exemption category is, does the contractor supply services for 90 days or less in a financial year? This exemption simply applies to the period for which services are supplied. If the total number of days for which the contractor supplies services is, in aggregate 90 days or less, the contract is exempt. In calculating whether this exemption applies, all similar work provided by the contractor during a financial year is counted. If any work is performed on a calendar day, that day is included in the 90 day total. The hiring business only becomes liable for payroll tax when the time worked exceeds 90 days – at that point the full amount of the payments to that contractor become liable, unless another exemption applies. The full amount paid to</p>

the contractor is declared in the month in which the 90 days is first exceeded. There is no need to amend previous payroll tax returns. Let's have a look at an example.

Slide 25

Is this a relevant contract?

Duration: 00:00:50


Advance mode: Auto



Cleaning labour
1/7/2008 – 30/6/2009


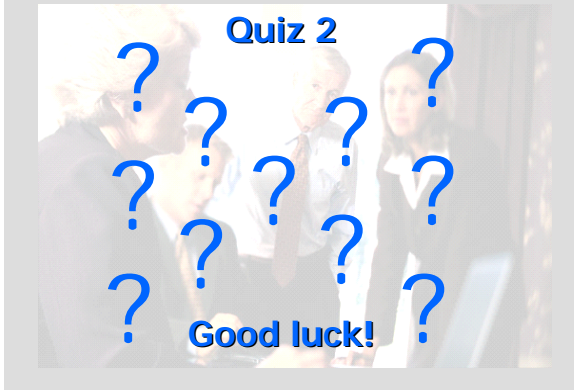
Month	days worked
July	0
August	0
September	5
October	9
November	10
December	14
January	12
February	11
March	6
April	5
May	0
June	0
Total	72

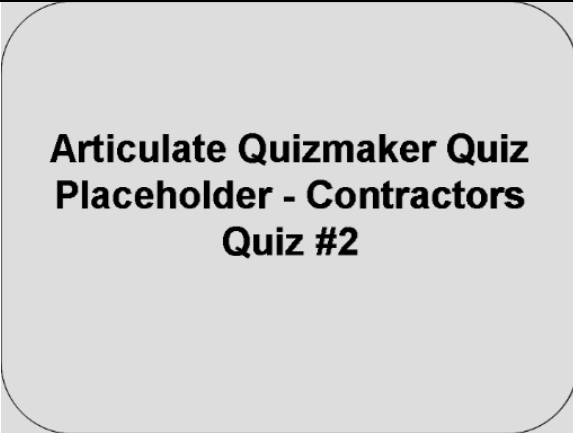


Notes:

This is Rose. Rose is a contract cleaner who is called in from time to time to clean a holiday flat owned by Freda Investor. The flat is only let during peak holiday periods and for different lengths of time. Rose comes in when a holiday renter moves out. Here's a spreadsheet Freda did to track the days that Rose worked in the financial year. Any part of the day worked is counted as a day. As Rose has worked for less than 90 days in this financial year, the contract between Rose and Freda for those cleaning services is not a relevant contract for NSW payroll tax purposes. As a result, Freda is not required to include the payments to Rose in her payroll tax liability.

<p>Slide 26 🎧</p> <p>Is additional labour required?</p> <p>Duration: 00:01:15</p> <p>Advance mode: Auto</p>	<p>Does the contractor need to hire additional labour to fulfil the contract?</p> <ul style="list-style-type: none"> • 2 or more people needed to do the work • partnership of natural persons and additional staff • contractor and at least one other employee • the person employed must perform the work that is the actual object of the contract 	<p>Notes:</p> <p>The next general exemption asks the question, does the contractor need to hire additional labour to fulfil the contract? To qualify as an exempt contract for payroll tax under this exemption there are three basic qualifications. Firstly there must be two or more people employed by, or providing services for the contractor's business to perform the work under the contract. Or if the contractor is a partnership of natural persons and the work is done by one or more partners plus one or more additional people employed by the business to perform the work under the contract, or the contractor who provides the services is a natural person and the work under the contract is performed by the contractor together with at least one other person employed by or providing services to the contractor's business. Note: in all cases, the persons engaged must perform the work that is the actual object of the contract. So if the contractor employs their spouse in a clerical role, and the contract is to build something, this does not fulfil the requirements of this exemption. Here's an example.</p>
<p>Slide 27 🎧</p> <p>Is this a relevant contract?</p> <p>Duration: 00:00:50</p> <p>Advance mode: Auto</p>		<p>Notes:</p> <p>Vacation Villas Pty Ltd hired Peter Jones trading as Peter's Perfect Lawns to maintain the gardens around their holiday homes. Because of the amount of work involved in maintaining the gardens, Peter hired two additional gardeners to help him out. The exemption applies when a contractor hires additional workers to complete the contract, which is what happened in this situation. Peter Jones conducts his business as a natural person and so if he had engaged even one additional gardener, Vacation Villas are not liable for payroll tax. The Chief Commissioner must be satisfied that this is a genuine arrangement and not one simply entered into to avoid</p>

		<p>or evade payroll tax. Please contact us if you need more information.</p>
<p>Slide 28 🎧</p> <p>Services provided to the general public?</p> <p>Duration: 00:00:39</p> <p>Advance mode: Auto</p>	<p>The Chief Commissioner is satisfied that the particular services provided to the general public in the financial year?</p> <ul style="list-style-type: none"> • 2 or more different customers in the one financial year • provides the service for an average of 10 days or less per month excluding the months they don't supply any services to their clients • Chief Commissioner makes a determination based on the facts 	<p>Notes:</p> <p>The final general exemption available refers to whether or not the Chief Commissioner is satisfied that the contractor provides the same kind of services to the public during the financial year in question. The Chief Commissioner will allow the exemption if the contractor has 2 or more different customers during the financial year and if the contractor provides their services to this payroll tax client for 10 days or less on average per month. If this is not the case, the Chief Commissioner can still make a determination based on the facts. Let's have a look at an example.</p>
<p>Slide 29 🎧</p> <p>Is this a relevant contract?</p> <p>Duration: 00:01:09</p> <p>Advance mode: Auto</p>	 <ul style="list-style-type: none"> • registered business name • magazine advertisement • contracted to 3 others • averaged 8 days per month • provided the equipment • hired extra staff 	<p>Notes:</p> <p>Meet Roxana, she is the sole director of a company Rox Wash Pty Ltd. trading as Rox Wash. Roxana uses a cherry picker and high pressure hoses to wash down the external walls of high-rise buildings. When a building owner entered into a contract for Rox Wash to look after a series of buildings he wanted to know if he had to pay payroll tax on the labour she provided. The facts were that Roxana traded under a Registered Business Name, the building owner found her advertisement in Building Owners' magazine, he personally knew 3 other building owners who had worked with her this year and who recommended her work, and over the 12</p>

		<p>month contract she worked 96 days at different times which was an average of 8 days per month. Roxana provided her own equipment to do the work and hired a couple of extra labourers to help get the work done in time. Based on this evidence the Commissioner made the determination that the contract was not a relevant contract and was exempt from payroll tax in NSW.</p>
<p>Slide 30 🎧</p> <p>Anti-avoidance provisions</p> <p>Duration: 00:00:22</p> <p>Advance mode: Auto</p>	<p>Anti-avoidance provisions</p> 	<p>Notes:</p> <p>As a final note, these exemptions do not apply where a scheme has been created specifically to avoid payroll tax. Under the anti-avoidance provisions of the NSW Legislation, the Chief Commissioner can disregard any arrangement entered into with the purpose of avoiding or evading payroll tax.</p>
<p>Slide 31 🎧</p> <p>The quiz introduction</p> <p>Duration: 00:00:08</p> <p>Advance mode: Auto</p>		<p>Notes:</p> <p>What we'd like you to do now is to check your learning by completing the final short quiz. Good luck!</p>

<p>Slide 32</p> <p>Quiz 2</p> <p>Duration: 00:00:05</p> <p>Advance mode: By user</p>	 <p>Articulate Quizmaker Quiz Placeholder - Contractors Quiz #2</p>	<p>Notes:</p>
<p>Slide 33 </p> <p>Course concludes</p> <p>Duration: 00:01:05</p> <p>Advance mode: Auto</p>	 <p>Contact us</p> <p>Goodbye!</p>	<p>Notes:</p> <p>Thank you for completing the quiz. For more information about working out your payroll tax liability for Contractor payments, please have a look at the training module in this series called “calculating your liability’. Every employer’s circumstances are different and we can only cover so much in training materials of this kind, so if you need more information or have a specific case you need assistance with, please select the link on the Main Menu to be taken to the ‘Contact us’ page. Then use that contact information to write with the facts or give us a call. Thank you for your time. This module is now complete. Next, you’ll be returned to the Main Menu where you make contact, quit the training course or select another module to complete. Goodbye for now.</p>