

Business Law

Thursday 17 August 2023

Session 4 – 1.45pm – 2.45pm

Employees vs. Contractors: Reviewing the current tax and legal landscape

Whether an individual is an employee or contractor is a key commercial matter, as it can give rise to tax and legal implications for a business. Failure by a business to correctly characterise a worker can result in underpayment of worker entitlements (such as PAYG and superannuation), not meeting payroll tax obligations and risk of an employment claim. This session will provide: (i) an overview of the current tax and legal landscape following the recent High Court and Federal Court decisions in *Jamsek v ZG Operations and the Fair Work Commission's decision in Deliveroo Australia Pty Ltd v Diego Franco* [2022] FWCFCB 156; (ii) review activity of the ATO and Revenue NSW in light of these decisions; (iii) income tax, superannuation and payroll tax obligations for businesses that engage contractors; (iv) nuances in the employee and contractor tests for income tax, superannuation and payroll tax; and (v) importance of a written contract and whether this provides a complete solution.

Meet the speaker

King Tan, Consulting Principal, Keypoint Law

King Tan is an experienced lawyer, with a specialty in taxation law. King advises on Federal taxes (such as income tax and capital gains tax), State taxes (such as duty and land tax), and both advisory and dispute matters. King is often called upon by private groups, high net wealth families and professional advisers (such as accountants and financial planners) to advise on complex taxation issues. Apart from taxation, King practises in the areas of trust law, superannuation law and succession planning. He has extensive experience assisting clients with strategic business and personal succession plans, establishing cross-border family offices, dealing with trustee duties and beneficiary entitlements and implementing wealth preservation strategies. Prior to joining Keypoint Law, King led the Taxation & Superannuation team at Coleman Greig. He was formerly with King & Wood Mallesons and KPMG. King's experience working at a Big 4 chartered accounting firm and as a senior tax lawyer at international and mid-tier law firms bring a range of skills and experience to his clients.