Paying workers

Fast facts

As an employer, you have obligations to pay wages or salary to your workers at the correct rate, at least monthly based on their award or employment agreement.

You must deduct the appropriate amount of tax, based on the employee's gross pay, and send that amount to the ATO periodically on your employee's behalf.

You must contribute a minimum amount to your employees' superannuation (the super guarantee).

You're required to report your employee's tax and super information to the ATO using single touch payroll (STP).

Certain industries and sectors have specific reporting requirements to the ATO when paying contractors. This is called the taxable payments annual reporting (TPAR) system. The industries and sectors are:

- building and construction
- cleaning services
- courier services
- information technology services
- road freight services

- security, investigation and surveillance services.

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