



**ANDRESEN  
MCCARTHY  
PARTNERS**  
LEADING THE WAY

**ACCOUNTANTS  
AND BUSINESS  
ADVISORS**

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AT ANDRESEN MCCARTHY PARTNERS**

## A NEW WAY OF ADMINISTERING YOUR SUPER

MyGov was launched in 2013 with the vision of providing Australians with a simple, effective interface to government services, including Medicare, the Department of Veterans' Affairs, ATO, Centrelink, E-Health and others. With over 10 million people now registered with a myGov account and with a \$50 million pledge promised during the recent election campaign to improve the online experience, this number will only continue to rise.

By linking the Australian Taxation Office to your myGov account, any correspondence that you, or us as your Tax Agent, would normally have received in paper form from the ATO, including PAYG Statements and Business Activity Statements, will now be sent to your inbox in your myGov account.

You will be notified via SMS or email, depending on your chosen settings that you have new correspondence in your MyGov inbox

You will have access to these documents at any time by logging in to your myGov account with your nominated login.

As your tax agents, we will be notified when your important periodic statements are being sent to your myGov inbox via our tax agent portal. We will then forward this notification on to you to ensure you do not miss any important tax deadlines.

Alternatively you can download the ATO app (available for iPhone, Android and Microsoft Windows) and use the 'key dates' tool to set reminders for your due dates to ensure you never miss a deadline. It's free from the app store!

Need more information?

For more information or for MyGov assistance

**Call:** MyGov Helpdesk - 13 23 07, select Option 1

**Online:** MyGov FAQ - <https://my.gov.au/mygov/content/html/help.html>

▲ Article by Rachel Stoecker

### DID YOU KNOW?

We now have B-Pay!!!!

Look at the bottom left hand section of your Invoice or Monthly statements for your individual B- Pay Code

## KNOW THE DIFFERENCE BETWEEN CONTRACTORS AND EMPLOYEES

▼ Article by Kris Kerne

### PAYG/W and Super

#### THE RULES

When you engage a contractor, the ATO looks at if you have either:

1. engaged a company, trust or partnership which will not require PAYG/W or Super

2. engaged an individual, who will either be:

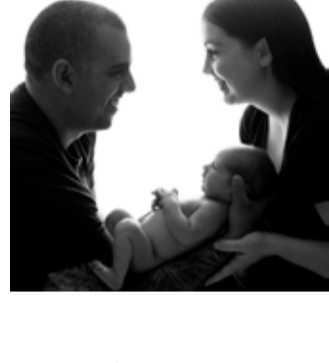
- a. a deemed employee
- b. a contractor

In determining if an individual contractor is to be considered a deemed employee or contractor for both PAYG/W and Super Guarantee, the ATO looks at all the facts and have tried to show the difference by providing 6 factors, per the table below:

EMPLOYEE CONTRACTOR	CONTRACTOR
<b>Ability to subcontract/delegate:</b> the worker can't subcontract/delegate the work – they can't pay someone else to do the work.	<b>Ability to subcontract/delegate:</b> the worker is free to subcontract/delegate the work – they can pay someone else to do the work.
<b>Basis of payment – the worker is paid:</b> <ul style="list-style-type: none"> <li>• for the time worked</li> <li>• a price per item or activity</li> <li>• a commission.</li> </ul>	<b>Basis of payment:</b> the worker is paid for a result achieved based on the quote they provided.
<b>Equipment, tools and other assets:</b> <ul style="list-style-type: none"> <li>• your business provides all or most of the equipment, tools and other assets required to complete the work</li> <li>• the worker provides all or most of the equipment, tools and other assets required to complete the work, but your business provides them with an allowance or reimburses them for the cost of the equipment, tools and other assets.</li> </ul>	<b>Equipment, tools and other assets:</b> <ul style="list-style-type: none"> <li>• the worker provides all or most of the equipment, tools and other assets required to complete the work</li> <li>• the worker does not receive an allowance or reimbursement for the cost of this equipment, tools and other assets.</li> </ul>
<b>Commercial risks:</b> the worker takes no commercial risks. Your business is legally responsible for the work done by the worker and liable for the cost of rectifying any defect in the work.	<b>Commercial risks:</b> the worker takes commercial risks, with the worker being legally responsible for their work and liable for the cost of rectifying any defect in their work.
<b>Control over the work:</b> your business has the right to direct the way in which the worker does their work.	<b>Control over the work:</b> the worker has freedom in the way the work is done, subject to the specific terms in any contract or agreement.
<b>Independence:</b> the worker is not operating independently of your business. They work within and are considered part of your business.	<b>Independence:</b> the worker is operating their own business independently of your business. The worker performs services as specified in their contract or agreement and is free to accept or refuse additional work.

To try and further simplify this, the ATO provides a decision tool, which is a good starting point. The decision tool can be found by typing 'ATO decision tool calculator' into an internet search engine. Alternatively, please feel free to contact your accountant at Andresen McCarthy Partners.

## WHAT A YEAR IT'S BEEN!



### BIRTHS

Elyse and her husband Jermaine welcomed their beautiful baby boy, **Sonny** (left)

Partner Kris and his wife Krystal welcomed their beautiful baby girl, **Ella**

Alison and her husband Adrian welcomed their beautiful baby girl, **Alia** (right)



### AMCP WELCOMED

Left to right:

**Whitney** – Accountant assisting David Skinner

**Rachel** – Reception/ Administration - covering Maternity Leave For Alison

**Anita** – Graduate Accountant



### 2016 AMCP INAUGURAL TABLE TENNIS CHAMPIONSHIPS

2016 Winner - Paul Jenkin

## MERRY CHRISTMAS FROM ANDRESEN MCCARTHY PARTNERS

**WE ASKED  
OUR STAFF...**



### MICHAEL GIGLIOTTI

**Favourite Christmas tradition?**

Visiting the fantastic Xmas lights display on Christmas Eve all around my neighbourhood



### LEIGH BOX

**Favourite Christmas tradition?**

Christmas Lunch (Roast Meat & Veggies) with the family



### IDA BUTERA

**Favourite Christmas Film**

Miracle on 34th Street.



### JOSHUA GOMEZ

**Favourite Christmas song?**

Jingle Bell Rock



### RENEE BOLZONELLO

**Most annoying thing about this time of year?**

No parking at shopping centres



### JANELLE MCQUALTER

**What is your favourite thing to eat at Christmas**

Roast Turkey!!!



### DANIEL AGOSTINELLI

**Favourite Christmas Film**

The Nightmare Before Christmas

## ANDRESEN MCCARTHY PARTNERS WILL BE CLOSED FOR THE CHRISTMAS AND NEW YEAR PERIOD FROM 5PM WEDNESDAY 21ST DECEMBER 2016

We look forward to providing our high quality Accounting & Business Advisory services when we reopen on Monday 9th January 2017

From all of us at Andresen McCarthy Partners, we wish you a very Merry Christmas and a safe and happy New Year!



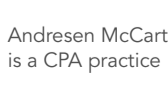
**ANDRESEN  
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