

BYFIELDS BUSINESS ADVISERS
**EMPLOYING FAMILY MEMBERS
 READY RECKONER**

<p>HOW OLD?</p>	<p><18 years.</p>	<p>18 - 67 years.</p>	<p>>67 years.</p>
			
<p>HOW MUCH?</p> <p>AND</p> <p>WHEN TO PAY WAGES?</p>	<p>Actual labour cost per hour on casual employment basis. See minimum award rate.</p> <p>At arms length, per payroll run. If not at arms length, suggest monthly.</p>	<p>Salary commensurate with skills/knowledge, usually full time basis.</p> <p>At arms length, per payroll run. If not at arms length, suggest monthly.</p>	<p>Salary commensurate with skills/knowledge, usually part time basis, note gainfull employment test (40 hours in 30 days).</p> <p>At arms length, per payroll run. If not at arms length, suggest monthly.</p>
			
<p>SUPER?</p> <p>AND</p> <p>WHEN TO PAY SUPER?</p>	<p><30 hours pw, No super.</p> <p>> 30 hours pw, 10% of Ordinary Times Earnings.</p> <p>Only if super payable then 28 days after the end of each quarter.</p>	<p>10% of Ordinary Times Earnings.</p> <p>28 days after the end of each quarter.</p>	<p>10% of Ordinary Times Earnings.</p> <p>28 days after the end of each quarter.</p>
			
<p>SINGLE TOUCH PAYROLL</p>	<p>At arms length, report per payroll run. If not at arms length, report quarterly.</p>	<p>At arms length, report per payroll run. If not at arms length, report quarterly.</p>	<p>At arms length, report per payroll run. If not at arms length, report quarterly.</p>
			
<p>TFN DECLARATION</p>	<p>Paper form and lodge via STP, prior to first payroll.</p>	<p>Paper form and lodge via STP, prior to first payroll.</p>	<p>Paper form and lodge via STP, prior to first payroll.</p>

Please contact your Byfields accountant to discuss !