

Building and Construction Industry FAQ's

Employer

▪ **I am an employer in the building and construction industry, do I need to register?**

If you have employees that have commenced work in the ACT that perform relevant work then you are required by law to register with the Authority.

▪ **What is relevant work?**

- Relevant work includes employers/employees who are involved in construction, reconstruction, renovation, alteration, demolition or maintenance of buildings, roads, fences, swimming pools etc. It also includes plumbing, electrical work, gas supply, landscape construction, carpet laying and the construction or assembly of structures and fixtures (kitchens, air conditioning ducting, steel and metal fabrication, switchboards, windows etc.) that are destined to become a part of a building. Apprentices, foreman, leading hands, construction and site supervisors are also included.
- Office workers, sub-contractors, working directors, project managers are not required to be registered.
- Full time, part time, casual employees and apprentices are required to be registered if they are performing relevant work.
- 457 Visa workers must be registered.

▪ **How do I register?**

To register, you need to complete an employer registration application. This can be found on our website or you can request one to be emailed or posted by calling the Authority. If you have employees that require their service to be backdated, you will need to complete an employee registration form as well as an employer application. If you are unsure if you need to backdate service, please contact the Authority.

▪ **I am or I employ a Working Director, do they need to register?**

Working Directors are not classified as employees as of 1 July 2015 and are unable to be listed on the employer return. Working Directors have the option to register as contractors if they wish to make their own contributions. For more information on registering as a contractor, please download the Contractor FAQ sheet or contact the Authority.

▪ **We are an interstate company, do I need to register?**

If you have employees performing relevant work in the ACT then you are required to be registered. Only service performed in the ACT is required to be recorded.

▪ **I have apprentices, do they need to be registered?**

Apprentices are required to be registered and a training contract needs to be provided in order to set the employee up. You do not need to pay a levy for apprentices (if a training contract is provided) however you are still required to record service for them.

- **How do I record service?**

Once you are registered you will receive an email including login details to the online portal, information on how to complete your quarterly returns and a Certificate of Registration.

- **How often do I need to record service?**

You need to record service for your employees every quarter. You will receive reminder notifications via email when a new return is generated. You need to record how many days of service your employee has performed in the quarter and record their total gross wages earned for the quarter.

- **What are gross ordinary wages?**

Please refer to the ordinary Gross wages fact sheet which can be downloaded on our website or call the Authority to request a copy. The fact sheet will advise what is and what is not included in gross ordinary wages.

- **I have missed an employee on my returns, how do I add them on?**

If you have not registered an employee and need to backdate their service, you will need to either add them onto the current return and include their original start date (which will prompt backdating) or you can advise the Authority by phone or email of the details that need to be added.

- **I forgot my password, how do I get a new one?**

You can request a new password to be emailed to you on the online portal by clicking "forgot password" or you can contact the Authority to generate a new one.

- **I will not be able to complete my return by the due date, what do I do?**

If you are unable to meet the due date for a return, please contact the Authority before the due date to request an extension of time. If your extension of time is approved you will be advised of your new confirmed due date.

- **I need a Certificate of Currency or an Interim Card, how do I get one?**

A certificate of currency can be issued by email when requested if all returns and payments are up to date. If you require an interim card, you will need to submit an employer registration application and advise you need an IRE Certificate.

- **I no longer have employees, what do I need to do?**

If you are registered employer and no longer have employees, you will need to notify the Authority so we can stop your account. If your account is active and you have not lodged a nil return by the due date or advised us to stop the account then you may receive penalties for late lodgment.