

Employing or hiring people

Main topics

- Should I employ or hire people?
- Minimum wages for employees
- Minimum employment conditions for employees
- Five types of leave employees might be entitled to
- Do I have to pay an employee's superannuation?
- What are my obligations to keep a safe workplace?
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- The current workplace relations system
- A quick guide to awards and workplace agreements
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Step-by-step guides

Get step-by-step help with key aspects of employing people by using these online guides: **Decide if I Need to Hire or Employ People** and **Workplace Safety**.

Go to: business.vic.gov.au/stepbystep



The basics:

- employing or hiring people is a complex task with many obligations, but is often the only way to achieve business growth
- deciding what type of people you need is easier when you're clear about your business goals
- the federal government's *Fair Work Act* covers businesses in Victoria

Should I employ or hire people?

Table 1: There are five main ways you can employ or hire people

Paid by wages	• permanent full-time or part-time (can also be fixed term)
	• casual
	• apprentices or trainees
Paid by invoice	• employment agency staff, also called labour hire
	• contractors and subcontractors

Each way of hiring or employing provides people with different skills, levels of interest in your business, and availability to work. The cost, plus your legal and administrative obligations for each type of employee or hire staff will vary.

Tip: don't attempt to classify someone as a contractor if that person is really an employee. You could be fined for entering into a sham contracting arrangement.

Paid by wages: employees: permanent, casual, apprentices and trainees

Employees usually:

- get payment as wages with tax taken out by their employer, and have their superannuation paid for them
- are based at your business, work at home, or are mobile e.g. a sales representative
- use your equipment
- can be full-time, part-time, apprentices, trainees or casual, and can be directed when, what and how to do a task

■ **Permanent employees:** a full-time permanent employee usually works a standard day and week e.g. Monday to Friday 9am to 5pm. A part-time permanent employee usually works regular set hours, but less than a full-time week e.g. Wednesday to Friday, 11am to 1pm.

■ Casual employees:

- can be asked to work irregular shifts and at short notice, with no guarantee of regular hours or ongoing work
- do not get paid annual leave, sick leave or public holidays not worked
- can be terminated or resign with no notice, unless they're covered by an agreement that specifies otherwise
- are good for irregular and short-term work demands
- offer a flexible arrangement for the employer and employee
- are usually paid an extra 20-25% (or more depending on the agreement or award) above the base rate of pay

Employing or hiring people

Watch out!

Employee v Contractor

Hiring someone as an independent contractor and assuming they are not an employee (so you're not obligated to pay them minimum employment entitlements) is risky. You need to look at the substance of the working relationship. For guidance, see the distinguishing features of contractors contained on this page. You should always consult a professional adviser about whether a person working for you is properly characterised as a contractor or an employee.

Some contractors are 'deemed' employees

Some contractors, independent contractors and subcontractors are 'deemed' employees for different purposes. This means that even though they work for you as a contractor, you may still need to organise or pay their superannuation, OHS protection and WorkSafe Injury Insurance.

This is common on building sites and may also apply to clothing outworkers.

To find out if people working for you fall into this category and what you have to do, talk to WorkSafe Victoria or the Australian Tax Office.

■ **Apprentices and trainees** Apprentices and trainees in the Australian Apprenticeships scheme are paid a wage and are trained on and off the job. An **apprentice** trains to work in a trade-based job e.g. a plumber, while a **trainee** learns the skills of a non-trade job such as office work. The Federal Government offers incentives to employers who employ apprentices and trainees.

Things to keep in mind before setting up an agreement:

- you will normally have to take the person on for the apprenticeship's full term (usually three years)
- you will also have to release them (fully paid) for trade school, usually weekly or in a 'block', and pay for TAFE trade training

Paid by invoice: hire staff, labour hire, agency workers and contractors

■ **Hiring staff from an employment agency or labour hire** This is where an employment agency employs the worker, and you pay the agency for the use of the worker for agreed hours or a set period. You can hire people at short notice with specific skills or for short or long-term projects. Labour hire workers may not develop a loyalty to your business and may take their knowledge with them.

The agency will pay the worker's wages and other entitlements. They will charge you a commission, agency or finder's fee, which will add extra expense. Your workplace must meet all the usual occupational health and safety standards.

■ **Hiring contractors** Contractors have specific skills and equipment you can use for a set time, and once they leave, they take their skills and equipment with them. Contractors are often more expensive long-term, but are useful for short-term jobs needing specialised skills or equipment. A contractor or independent contractor usually:

- doesn't receive wages but invoices you for their work
- runs their own businesses with an Australian Business Number (ABN) and has their own insurance (unless they're a 'deemed' employee, see the Watch out box on this page)
- does a set task, such as painting a fence, designing a computer system or installing shop fittings, and once the task is done, the engagement ends
- can work for more than one customer
- can subcontract their work to others
- has their own equipment or works from their own base

Minimum wages for employees

■ **Where do I find minimum wage information?** Up-to-date information about minimum wages is on the fairwork.gov.au website.

■ **Who adjusts the minimum wage?** Fair Work Australia sets minimum wages. Modern awards contain the minimum rates and conditions for award-covered employees. The National Employment Standards sets out 10 minimum conditions for employees in Victorian businesses.

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Financial help to employ apprentices and trainees

Government incentives are offered to employers and apprentices. These include:

- payments for apprentices when they start and end an apprenticeship
- wage subsidies
- business and work skill vouchers
- scholarships
- accommodation allowances
- mature aged worker incentives
- some WorkSafe injury insurance exemptions

For further details go to Australian Apprenticeships at: australianapprenticeships.gov.au and Skills Victoria at: skills.vic.gov.au

Minimum employment conditions for employees

The following minimum conditions are the absolute minimum an employer can offer a national system employee in Australia. If a more generous award, agreement or common law contract covers the employee, it will override these minimum conditions.

The **National Employment Standards (NES)** has replaced the Australian Fair Pay and Conditions Standard. The NES covers:

- maximum weekly hours
- requests for flexible working arrangements (N.B. can be refused on reasonable business grounds, but must be considered)
- unpaid parental leave and related entitlements
- annual leave (for employees other than casuals)
- personal/carer's leave and compassionate leave
- community service leave
- long service leave
- public holidays
- notice of termination and redundancy pay
- Fair Work Information Statement must be given to a new employee

For more information visit the Fair Work Australia website at: fwa.gov.au

Five types of leave employees might be entitled to

■ **Public holidays** You can check official public holidays in Victoria on the Business Victoria website. Your award or agreement with the employee decides if these are paid at normal pay rates, or if penalty rates apply if an employee works on a public holiday.

The NES also contains provisions relating to working on a public holiday, such as the employer's ability to make a reasonable request that an employee work, and the employee's ability to reasonably refuse the request.

■ **Personal leave, including sick and carer's leave** Personal leave covers sick leave and carer's leave. This means employees can take leave if sick or if they need to look after someone they care for (for example, a child or elderly relation). The National Employment Standards (NES) sets the minimum entitlements for most employees of 10 days paid personal leave, and after that is used up, two days unpaid carer's leave for each occasion they need it. Personal leave is usually cumulative and accrues from year to year. An employee's workplace agreement, award or common law contract may be more generous than the NES.

■ **Parental leave** Parental leave lets employees take extended absences from work for the birth or adoption of a child, and afterwards return to their job (or a similar job with the same conditions they had before they left).

The NES sets out the minimum entitlement for most Victorian employees of up to 52 weeks unpaid parental or adoption leave. An employee's workplace agreement, award or common law contract may set out a higher entitlement, including a period of paid leave.

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■ Paid parental leave

Under the Paid Parental Leave scheme, businesses are responsible for providing parental leave pay to working parents who meet the eligibility criteria.

Visit the Centrelink website for more information on the Paid Parental Leave scheme for businesses
Go to: centrelink.gov.au

An employee also has the right to request up to an additional 12 months of parental leave. While you are under no obligation to agree to this request, you may only refuse this request on reasonable business grounds. If you are refusing this request, you must do so as soon as possible but no later than 21 days after the request. Any response, whether agreeing to or refusing the request, must be in writing.

Both parents are entitled to take leave, provided:

- the total leave taken between the two parents isn't more than 12 months (or 24 months if an extension is agreed)
- the leave isn't taken at the same time (except for three weeks at certain times)

■ **Bereavement or compassionate leave** The NES sets a minimum two days paid compassionate leave for most employees, when a member of the employee's immediate family or household contracts or develops a life-threatening personal illness, sustains a life-threatening personal injury, or dies. Certain casuals are entitled to two days unpaid leave in these circumstances.

■ **Long service leave (LSL)** Full-time, part-time, casual and seasonal employees are entitled to long service leave after working a qualifying period. The *Long Service Leave Act 1992* (Victorian legislation) covers many Victorian employees. However, the LSL Act does not apply to employees covered by an award, a collective agreement, Australian Workplace Agreement or Individual Transitional Employment Agreements if the award or agreement has its own LSL provisions.

If your employees are entitled to LSL under Victorian legislation, they are entitled to **13 weeks paid long service leave after 15 years** continuous service. Alternatively, employees can take a proportionate amount of long service leave after 10 years. (One week accrues for each 60 weeks of continuous employment.) If they resign or you terminate their employment after seven or more years, you must pay them the proportionate amount of long service leave they have accrued.

Workers in the construction and related industries have different arrangements for long service leave. CoINVEST administers a portable LSL scheme for the Victorian construction industry. For detailed information go to: coinvest.com.au

Taking a shorter long service leave after 10 years

Since 1 January 2006 employees covered by the Victorian LSL Act can take a proportionate amount of LSL after 10 years (that is, an early, but shorter period of LSL), at the standard accrual rate of one week for each 60 weeks of continuous employment.

For employees who worked for you before 1 January 2006, you'll need to calculate their 10-year proportionate LSL entitlement date. Use the long service leave calculator on the Business Victoria website to do quick calculations. You'll find it at: business.vic.gov.au/lslcalculator

■ Watch out!

Please note that unless the employee leaves, it is illegal for you to pay them the cash value of their long service leave. Your employee must take the long service leave break if that employee is still working with your business.

Employing or hiring people

Free Superannuation Clearing House service

Small businesses with less than 20 employees can access the free Small Business Superannuation Clearing House administered by Medicare Australia.

This service is designed to reduce red tape and compliance costs for small businesses by allowing employers to pay their superannuation contributions to a single location.

To register visit the Medicare Australia website at: medicareaustralia.gov.au

Free safety consultation

Victorian businesses with up to 20 employees can register for a free three hour session with an independent health and safety consultant. The consultant will come to your workplace, identify safety issues and give you advice.

Call 1800 136 089 or visit: worksafe.vic.gov.au

Do I have to pay an employee's superannuation?

You must pay 9 per cent of each salaried employee's gross earnings into a superannuation fund or retirement savings account, make the payments at least each quarter, and keep a record of payments.

For superannuation, the definition of an employee is broad — in some cases you may have to pay a contractor's superannuation. The ATO website has a decision flowchart on the page *Choice of superannuation fund - guide for employers* to help you work out who to pay super for. The website also has a *Superannuation Entitlement Calculator* to work out how much to set aside.

Under the federal *Superannuation Guarantee (Administration) Act 1992*, you don't pay superannuation to an employee if they are:

- paid a salary or wage of less than \$450 in a month, or
- under 18 years of age and work less than 30 hours a week, or
- aged 70 or over

Tip: there are a number of other general and specific exemptions so you should always seek professional advice when considering superannuation entitlements

■ **Which superannuation fund and how much?** Employees can generally choose their own superannuation fund or Retirement Savings Account, unless a fund is prescribed in an agreement. It's a good idea to have a 'default' fund for workers who don't know where to put their contributions.

What are my obligations to keep a safe workplace?

Whether you are employing or hiring staff you are legally required to provide and maintain a safe working environment without health risks for all workers and anyone entering the worksite. This means you are required to identify and manage any workplace hazards to prevent disease, injury or death, including workplace bullying.

WorkSafe Victoria manages Victoria's workplace safety system. It has an advice line and free support to help you make your workplace safe. Call 1800 136 089 or visit the website at: worksafe.vic.gov.au

Do I need WorkSafe Injury Insurance?

WorkSafe Injury Insurance compensates workers and their families if they are injured or killed at work.

You must have WorkSafe Injury Insurance if:

- you pay or expect to pay more than \$7,500 in employees' remuneration per year (including wages, benefits and superannuation)
- you employ apprentices or trainees

In some cases, WorkSafe classifies contractors as employees, and you will need to pay WorkSafe injury insurance for them (even if the contractor has a policy). Check with WorkSafe at: worksafe.vic.gov.au

Employing or hiring people

■ Discrimination in the workplace: what forms can it take?

Discrimination can happen during recruitment, the course of employment generally, promotion or retrenchment.

This means that there are some questions you should not ask during the recruitment process e.g. 'are you married?'

Under Victorian law, it is illegal for employers to discriminate based on:

- age
- breastfeeding
- carer status
- disability/impairment
- gender identity
- employment activity
- industrial activity
- lawful sexual activity
- marital status
- parental status
- physical features
- political belief or activity
- sex
- sexual orientation
- race
- pregnancy
- religious belief or activity
- personal association with someone who has, or is assumed to have, one of these characteristics

What records do employers need to keep?

As an employer, the federal *Fair Work Act 2009* requires you to keep and maintain records of the dates and hours your employees work for you and how much they are paid. It also requires you to give employees regular pay slips with these details, as a hard copy or in electronic form. The Fair Work Ombudsman website has free templates covering all aspects of employment and record keeping. The templates can be downloaded and used immediately. For further details go to: fairwork.gov.au

Good record keeping ensures you pay workers correctly and gives you the information to forecast accurately. Records you must keep include:

- start and end date of employment, contract end date
- what agreement their employment comes under e.g. award, workplace agreement, contract
- start and finish times of overtime hours worked for employees entitled to overtime penalty rates or loadings, or both
- how much unused leave employees have
- superannuation fund and contribution details

Equal opportunity, sexual harassment and bullying

Discrimination: Who can I employ?

You can lawfully employ anyone with the right to work in Australia. However, it is against the law to treat an employee or potential employee less favourably because of a personal characteristic protected by equal opportunity laws.

Discrimination can occur during recruitment, throughout the course of employment, promotion, dismissal or retrenchment. In Victoria, both Victorian and Commonwealth laws protect workers from discrimination on a number of grounds. In some cases, Victorian laws will apply, in others, only Commonwealth laws apply. This will depend on the circumstances of each case.

A potential or current worker who feels they have been discriminated against on the grounds listed on this page, have options to complain to the Victorian Equal Opportunity and Human Rights Commission, the Australian Human Rights Commission, or take action under the *Fair Work Act 2009*.

Employers who are unsure about rights and responsibilities under equal opportunity laws should start with the Employers homepage at the Victorian Equal Opportunity and Human Rights Commission (VEOHRC) website. Go to humanrightscommission.vic.gov.au or call them on 1300 292 153.

A **word of caution** when employees return to work. Coming back to work from parental or other types of extended leave is a major event for the employee. An employee returning from parental leave must be allowed to return to their pre-parental leave position, if it still exists. If they resume work in a new position, use extra care when you make the arrangements. You should attempt to make the new role as similar to the old role as is practicable.

Employing or hiring people

Preventing equal opportunity complaints

The best way to reduce your legal risk is to have policies and procedures in place:

1. Create an equal opportunity policy – Business Victoria has a human resources manual template to help you make a start
2. Educate your staff – make sure everyone knows the details of your policies, including how to identify and prevent discrimination and harassment
3. Train an equal opportunity officer – it helps to have a contact point for people with questions and complaints. The VEOHRC runs training sessions
4. Know how to handle complaints – make sure you have an internal procedure to handle a complaint quickly and confidentially if it occurs

Sexual harassment is against the law

Sexual harassment is against the law. Sexual harassment is unwelcome conduct of a sexual nature that could make a person feel offended, humiliated or intimidated. Sexual harassment can be physical, verbal, visual or written. The Victorian Equal Opportunity and Human Rights Commission handles complaints. If an employee has concerns they should be handled sensitively and quickly. Seek information on the process for handling complaints from the Victorian Equal Opportunity and Human Rights Commission or a legal professional.

Bullying in the workplace

Workplace bullying is repeated, unreasonable behaviour directed toward an employee or group of employees (including managers and supervisors) that creates a risk to either mental or physical health or safety. WorkSafe deals with complaints, as workplace bullying is an occupational health and safety issue. Visit the WorkSafe Victoria website. Contact details are on the last page.

Health and safety is everyone's responsibility. Employers are legally obliged to do as much as is reasonably practical to eliminate or reduce the risks to workers' health and safety, as well as for everyone who enters the workplace. Employees are also legally responsible for how they act in the workplace.

General Protections

It is important that you are aware that changes to the *Fair Work Act 2009* include additional 'general protections' that workers can rely on, whether they are employees, potential employees or in some cases independent contractors. The protections are varied. They range from protection when exercising a workplace right, or for engaging industrial activities, as well as other areas. The general protections also complement State and Federal discrimination laws.

For more details about rights and obligations, you should contact the Fair Work Info Line on 13 13 94. The Fair Work Australia website also has fact sheets about General Protections and Adverse Action claims.

The current workplace relations system

The Federal Government has replaced the old industrial relations system with the Fair Work system.

As a summary the new workplace relations system now has:

- changes to unfair dismissal laws - the 100 employee rule has been replaced by new small business qualifying periods
- 'collective agreements' are called 'enterprise agreements' - will not affect agreements already in place
- changed right of entry rules and permits for union officials
- good faith rules for enterprise bargaining e.g. parties are required to attend meetings and share information

Employing or hiring people

- two new federal workplace agencies with websites: Fair Work Australia and the Fair Work Ombudsman (see Table 2)
- modernised national awards system with industry wide coverage
- No Disadvantage Test (NDT) replaced by Better Off Overall Test (BOOT)
- enterprise agreements must pass the BOOT when compared with the applicable modern award
- individual workplace agreements (ITEAs – the temporary replacement for Australian Workplace Agreements) can no longer be made
- ten National Employment Standards (NES) setting out minimum entitlements for national system employees, including provision of the Fair Work Information Statement to new employees

For more information visit the Fair Work Australia website at: fwa.gov.au

Fair Work Australia and the Fair Work Ombudsman

Table 2: Australia's new industrial relations organisations and websites.

Fair Work Ombudsman 13 13 94 fairwork.gov.au	<ul style="list-style-type: none"> • assists in disputes over wages and conditions • provides tools, advice and information for small businesses • replaces the Workplace Authority's general advisory service, and the Workplace Ombudsman • investigates alleged breaches of workplace laws
Fair Work Australia 1300 799 675 fwa.gov.au	<ul style="list-style-type: none"> • national workplace relations tribunal • processes enterprise agreements • processes termination of agreements • sets minimum wages and employment conditions • issues entry permits to union officials, and handles disputes about lawful entry • handles industrial disputes • handles disputes about unfair dismissal • replaces the Australian Industrial Relations Commission (AIRC) and the Australian Fair Pay Commission

A quick guide to awards and workplace agreements

What role do modern awards play in Victorian businesses?

A modern award will cover most Victorian employees and the appropriate award will depend on the type of work performed by the employee as well as the industry where the work is performed. Coverage provisions of the award will also assist in determining which employees are covered.

In addition, a Miscellaneous Award which is not industry specific, covers employees who perform types of work similar to that which is 'traditionally' covered by awards.

Search for a specific award on the Fair Work Australia website. Find out which award covers your employees by calling the Fair Work Ombudsman or using the live chat service. Contact details for both organisations are on the last page.

■ Employing or hiring people

Common law employment contracts

Common law contracts are individual employment agreements between employees and employers, with legal obligations for both sides. A contract consists of mutual promises made by two or more people, enforceable by law. In a work context, the most obvious form these mutual promises take is the employee's promise to work in return for an employer's promise to pay wages.

Contracts may be less formal than awards or other formal workplace agreements. A common law contract may be in writing and/or oral. Oral contracts can suffer from uncertainty so it's recommended they be put in writing.

Common law employment contracts, as a minimum, must meet or exceed each condition in an applicable award. The National Employment Standards also override any less favourable terms in a common law contract. You or your lawyer can draft a common law employment contract. Common law contracts are often short one or two page letters of offer. For senior employees the contract may contain more detail. The Business Victoria website has a free 'letter of offer' template you can download.

Enterprise agreements

Enterprise agreements are the new types of collective agreements which can be made from 1 July 2009. The major new features of enterprise agreements are that they must have:

- satisfied the Better Off Overall Test (BOOT) when compared against the relevant modern award
- an expiry date of four years or less
- a dispute settlement procedure
- a flexibility term so the employee and you can agree to vary the agreement to meet your mutual needs if you need to
- a consultation term. This requires you consult with employees about major workforce changes

Unfair dismissal and unlawful termination

When does 'unfair dismissal' apply?

An employee will have been unfairly dismissed if Fair Work Australia finds that:

- the dismissal was harsh, unjust or unreasonable
- the dismissal was not consistent with the Small Business Fair Dismissal Code
- the dismissal was not a case of a genuine redundancy

This could include when there is no valid reason for the dismissal, or you have not given the employee a warning or a fair chance to improve their performance, or a fair hearing. Another form of unfair dismissal may occur if the employer makes a position redundant, retrenches the employee and shortly after hires a new employee to do the same duties.

■ What is 'unlawful termination'?

Unlawful termination is when you dismiss an employee or make them redundant for a discriminatory reason. Such an action could also be in breach of the 'general protection' provisions of the Fair Work Act.

Employing or hiring people

How employees are counted

When calculating the number of staff for these purposes, count the number of employees working in the business, regardless of how many hours they work. The headcount includes casuals employed on a regular and systematic basis, but does not include irregular casuals.

The employee may lodge an unfair dismissal claim if the business employs:

- **less than 15 staff** (excluding irregular casuals), and the employee has worked there for **12 months** or more
- **15 or more staff** (excluding irregular casuals), and the employee has worked there for **six months** or more

The *Small Business Fair Dismissal Code* applies to businesses with fewer than 15 employees (excluding irregular casuals) under the *Fair Work Act*. If a small business follows this code, a dismissal will not be unfair .

Tip: at the Fair Work Ombudsman website download the *Small Business Fair Dismissal Code* as your guide to following the right procedure. Use the Checklist to stay on track, and keep completed copies and records of meetings.

For detailed answers to questions about unfair dismissal and unlawful termination, call Fair Work Australia on 1300 799 675, or the Fair Work Ombudsman on 13 13 94.

■ **Did you know about Centrelink notification?** When 15 or more employees are dismissed for reasons related to a restructure of the business, the employer is required to notify Centrelink before dismissing the employees.

Buying a business with existing employees

Some employee responsibilities and liabilities will move to the new business owner on buying a business with existing employees.

Some other common questions when buying a business are:

- Am I legally obliged to keep the existing employees? If yes, do I have to pay their current wages if they are above the award?
- If I do not want to keep some or all of the employees, how can I legally terminate their employment?
- Who is responsible for any redundancy payments, the previous owner, or me as the new owner?

When workers transfer to a new owner, their awards and workplace agreements normally carry across to the new owner. The procedures for termination and redundancy payments you should be following will depend on what agreements were in place before the sale, and employment law. This can be a complex legal area, so paying for some professional legal advice is advisable.

Handling issues and disputes

Depending on what the issue or dispute is about, a federal or Victorian law will usually cover it. Your best starting point is to contact Fair Work Australia or the Fair Work Ombudsman. See the contacts on the last page for further details.

Employing or hiring people

Contacts for useful information and support		
All small business enquiries	Small Business Victoria Visit the Victorian Consumer and Business Centre Ground Floor, 113 Exhibition Street, Melbourne VIC 3000 Ring Business Victoria on 13 22 15	business.vic.gov.au
- Deals with workplace agreements - Administers the Better Off Over All Test - Online list of awards - Sets federal minimum wage - Deals with industrial disputes, agreements, dismissals, unlawful terminations, federal awards, right of entry permits for union officials	Fair Work Australia Level 4, 11 Exhibition Street, Melbourne, 3000 GPO Box 1994, Melbourne, 3001 1300 799 675	fwa.gov.au
Federal statutory agency responsible for compliance with federal workplace relations laws e.g. breaches of minimum entitlements	Fair Work Ombudsman GPO Box 9887, Melbourne VIC 3000 13 13 94	fairwork.gov.au
Employing apprentices and trainees	Skills Victoria Department of Education and Early Childhood Development 1300 842 754	skills.vic.gov.au
WorkSafe injury insurance, WorkSafe Victoria services, OH&S training, workplace safety, and enquiries about workplace bullying	WorkSafe Victoria Ground Floor, 222 Exhibition Street, Melbourne VIC 3000 1800 136 089	worksafe.vic.gov.au
- Long service leave enquiries - Child employment enquiries - Programs for family-friendly and better performing workplaces - Owner drivers, forestry contractors, outworkers	Workforce Victoria Level 33, 121 Exhibition Street, Melbourne VIC 3000 1800 287 287 For child employment enquiries ask to speak to a Child Employment Officer	workforce.vic.gov.au
Enquiries, disputes and complaints about discrimination and sexual harassment, or bullying if discrimination is involved. Training and consultancy services.	Victorian Equal Opportunity and Human Rights Commission Level 3, 380 Lonsdale Street, Melbourne VIC 3000 Advice Line 1300 292 153	humanrightscommission.vic.gov.au
- Goods and Services Tax (GST) - Pay As You Go withholding (PAYG) - Superannuation (reporting) - Online <i>Checklist for new business</i>	Australian Taxation Office (ATO) Casselden Place, 2 Lonsdale Street, Melbourne VIC 3000 For your nearest ATO office, check the ATO website Business tax enquiries 13 28 66	ato.gov.au
Disputes about retail tenancy, owner drivers and forestry contractors	Victorian Small Business Commissioner (VSBC) Level 2, 121 Exhibition Street, Melbourne, VIC 3000 1800 136 034	sbc.vic.gov.au
- Workplace consulting and services - Business training - Represents employer interests to government	Victorian Employers' Chamber of Commerce and Industry Industry House, 486 Albert Street, Melbourne VIC 3002 (03) 8662 5333	vecci.org.au

For more information:

- call Business Victoria on 13 22 15
- visit the Business Victoria website at: business.vic.gov.au
- visit a Victorian Government Business Office (VGBO). For a list of locations go to: business.vic.gov.au/vgbo

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