



AUSTRALIA - COUNTRY REPORT

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EMPLOYMENT STATUS Individuals will be employed by Mauve Corporate Systems Australia Pty Limited.

PAYROLL Mauve Corporate Systems are able to payroll local Australians and other nationalities if they have a work permit sponsored by another company that doesn't restrict them being employed by Mauve Australia. The employee will then be registered on a monthly payroll for tax and social security deductions.

TAX & SOCIAL SECURITY Each individual will need a tax file number which our local partner can assist in obtaining from the tax office. Taxes will generally be paid from day one if the individual is working for an Australian resident company. If they are paid by an overseas entity, they may be able to pay tax on that income overseas for a short period but this will be assessed and in principal, where the work is undertaken is where the tax is payable.

Our local partner will determine whether each individual is non-resident or resident. This can depend on a number of factors. One factor may be the 183 day ruling but the work visa may determine this as well, irrespective of the number of days that the consultant is in country. This is to be checked on a case-by-case basis and a copy of the visa is to be sent to our partner.

Medicare levy (SS healthcare) is a separate tax levied when an Australian tax return is filed. The rate applied is either 2% or 3%. The extra 1% is applied to those employees who do not have personal medical insurance (PMI) with a proper Australia registered health fund and their adjusted taxable income is over a certain threshold.

N.B. If an employee's visa details are such that he/she cannot access the public health system in Australia, it is possible to get an exemption certificate to avoid having to pay this levy.

IMMIGRATION Mauve Australia is an approved Sponsor, holding the SBS license. Mauve Australia can support the visa category, referred to as the TSS (Temporary Skills shortage) visa, this enables employers to address temporary skilled labour shortages in the Australian labour market by bringing in genuinely skilled workers when they cannot source an appropriately skilled Australian worker.

TSS visa holders can work in Australia in their nominated occupation for their approved sponsor under one of three streams:

- the Short-Term stream
- the Medium-Term stream
- the Labour Agreement stream

The length of the visa depends primarily on the worker's occupation and the stream under which it is issued. The Short-Term Stream is available to an employer which wishes to sponsor an overseas skilled worker on a temporary basis only in occupations listed on the Short-term Skilled Occupation List (STSOL). Generally, it can be used to fill positions for a maximum of two years and does not provide a pathway to permanent residency. The Medium-Term Stream is available if an employer wishes to sponsor an overseas skilled worker for a period of up to four years in an occupation listed on the Medium and Long-term Strategic Skills List (MLTSSL). This stream may provide a pathway to permanent residency.

It is necessary to perform a Labour Market test in order to submit a TSS 482 application and as a result the job must be advertised for a minimum of four weeks prior to the signing of any contracts.

ABOUT AUSTRALIA Capital: Canberra
Dialing code: +61
Currency: Australian dollar
Continent: Oceania

Business without borders

With strategically placed regional offices, Mauve has the knowledge and expertise to deliver solutions globally.