

National Volunteer Guide (Part 2)

Part 2 is an overview of the volunteer, employee and independent contractor relationships and why this distinction is important for volunteer involving organisations

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Part 2:

Volunteer, employee or independent contractor?



Introduction to the differences between volunteers, employees and independent contractors

This section covers:

- ▶ the importance of correctly classifying different working relationships
 - ▶ the basic legal differences between volunteers, employees and independent contractors, and
 - ▶ an overview of some of the main legal obligations an organisation owes to its volunteers, employees and independent contractors
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Introduction

This part of the guide helps not-for-profit community organisations understand how the law treats different kinds of working relationships that exist in your organisation– volunteers, employees and independent contractors.

This part of the guide:

- gives an overview of the key reasons it's important to distinguish between different kinds of working relationships
- includes a summary of how the law attaches different legal entitlements and obligations, depending on whether the worker is a volunteer, employee or an independent contractor, and
- explains that if your organisation incorrectly classifies a worker, you may fail to give them their legal entitlements or to meet your obligations under law

The incorrect classification of a worker could result in legal claims being made against your organisation, and your organisation may be found liable to pay penalties. Conversely, if a worker is unclear on what 'true' category of worker they are, it can cause confusion about their own obligations and legal entitlements.

Determining the nature of the worker relationship – that is, whether a person is a volunteer, employee or independent contractor – requires consideration of a number of different elements because each category of worker has different attributes.

This part of the guide:

- provides an overview of these attributes to help community organisations work out whether a worker is an 'employee', an 'independent contractor' or a 'volunteer', and
- includes a checklist to help organisations analyse existing volunteer relationships to make sure they are being appropriately categorised

This part of the guide concludes by providing an overview of the different legal obligations that your organisation may owe each category of worker, for example: payment, safety obligations, entitlements



under industrial instruments such as awards, insurance, superannuation, taxation obligations and termination rights.

The importance of distinguishing between different kinds of workers

The law recognises many different categories of relationships where one party (a worker) performs work for another party in exchange for payment or reward. These include, among others, the relationships of 'employer and employee' and 'principal and independent contractor'.

The law also recognises a separate category of worker known as a 'volunteer'. This type of worker performs work for another without an expectation of, or legal requirement of, payment or reward.

It's important for your community organisation to know which category of 'worker' is doing work in your organisation. This is because different legal entitlements and obligations apply, depending on whether the worker is a volunteer, employee or an independent contractor.

In particular, it's important that your organisation is aware that:

- your organisation can be legally responsible for both the safety of its volunteers and the consequences of their actions (so you need to know who they are and what they are doing)
- the volunteer should understand the basis on which they are engaged (so they are aware of their legal entitlements and insurance and safety risks)
- whether or not someone is covered by your organisation's insurance may depend on their status (category of worker), and
- some laws apply differently to volunteers and some laws don't apply at all

As a result, different legal entitlements apply to different categories of workers in your organisation. This is shown in the table below:

| Indicators | Volunteer | Employee | Independent contractor |
|--|--------------------------------------|----------|---|
| Is the worker paid? | ✗ (note: honorarium discussed below) | ✓ | ✓ |
| National Employment Standards apply? | ✗ | ✗ | ✗ |
| Superannuation accrues? | ✗ | ✗ | ✗ (some exceptions) |
| Workers' Compensation applies? | ✗ | ✗ | ✗ (some exceptions) |
| Occupational/Workplace Health and Safety laws applies? | ✓ | ✓ | ✓ |
| Paid sick and annual leave accrues? | ✗ | ✓ | ✗ (some exceptions) |
| Paid long service leave? | ✗ | ✓ | ✗ |
| Unfair dismissal laws apply? | ✗ | ✓ | ✗ (but some contractual termination rights may apply) |
| Redundancy rights apply? | ✗ | ✓ | ✗ (but some contractual termination rights involving payment may apply) |



Case examples

In the case of Mr and Mrs Morris (see summary below), the court found that Mr and Mrs Morris were employees as caretakers of a property. The organisation had alleged they were volunteers. The Court found that, based on the care-taker award rate the couple had been underpaid, and awarded them superannuation and annual leave to the value of approximately \$80,000.

In the case of Ms Dickinson (see summary below), the court found Ms Dickinson was a volunteer rather than an employee when she was injured by a car. This means that she was unable to make a claim for workers compensation, which is only available to employees.



Related Not-for-profit Law resource

For more information on the importance of your community organisation knowing which category of 'worker' is doing work in your organisation, see Not-for-profit Law's webinar '[The volunteering relationship - distinguishing between volunteers and other workers in community organisations](#)'

The difference between members of a community organisation and volunteers

It's important that organisations are aware that its members may also be considered 'volunteers' in particular circumstances. A 'member' of a not-for-profit organisation has certain rights and obligations outlined under the organisation's rules or constitution (for example, the right to vote at an AGM, attend meetings and access information), as well as those set out under legislation. As soon as an organisation asks a member to do something outside of their role as a member, the person may be considered a volunteer (as well as a member), which has certain legal implications:

- first, certain laws apply to volunteers (that may not apply to members), and
- insurance may apply to volunteers and members in a different way

If your organisation is an unincorporated association, you should consider your negligence liability, which can result in volunteer board members being personally liable. No specific duty of care arises merely because people share common membership of an unincorporated association. However, committee members may be personally liable for injuries to a member or a volunteer.



Tip

Check your insurance policies to see whether they cover injuries to volunteers as well as members, and whether they also cover injuries or harm that volunteers might cause to others. If your policy doesn't explicitly cover volunteers and members, ask for this to be included in your policy (in writing).



Example

Mr Ball is a member of his local cricket club. He regularly exercises his right to vote and attend meetings and enjoys the club's facilities on a weekly basis. The cricket club also engages staff to help with the upkeep of the grounds. The club has insurance covering employees, and people playing sport at the club. A call goes out to members to help in a working bee on the weekend and Mr Ball is eager to participate. He's asked to clean out the gutters.

Unfortunately, he slips while climbing the ladder and injures his back. The cricket club's public liability insurance policy doesn't cover injuries to volunteers. As he's not an employee, Mr Ball doesn't have access to workers compensation insurance. The cricket club doesn't have insurance that covers volunteers, and therefore Mr Ball has no access to insurance to cover the costs associated with his injuries sustained while volunteering.



Volunteers

Overview

In Australia, there's no accepted legal definition of a volunteer. However Volunteering Australia and the Fair Work Ombudsman provide useful definitions, and case law (judge-made law) provides useful guidance on the 'attributes' of a volunteer.

It's important to understand the 'attributes' of a volunteer, to consider these attributes in light of your existing or potential future volunteer relationships and to be clear on how the volunteer relationship is distinguished from the employment or independent contractor relationship.

Who is a 'volunteer'?

The Fair Work Ombudsman (**FWO**) has identified the following characteristics of a genuine volunteering arrangement, based on its own review of limited case law (judge-made law) in this area:

- a volunteer is someone who does work for the main purpose of benefiting someone else
- the organisation and individual did not intend to create a legally binding employment relationship
- a volunteer is under no obligation to attend the workplace or perform work, and
- a volunteer doesn't expect to be paid for their work



Volunteering Australia – definition of volunteering

Volunteering Australia, and state and territory volunteering peak bodies, use the non-legal definition of volunteering:

'Time willingly given for the common good and without financial gain'

Volunteering Australia reports this definition is the most widely used in the volunteering sector, and has published guidelines around this definition

Generally, a worker will be found to be a volunteer when the following attributes exist (other factors may also be relevant in particular cases):

Volunteer attributes

| Type of work | Payment and benefits |
|---|--|
| <ul style="list-style-type: none"> • works or provides services on an 'ex-gratia' basis, which means that they do so voluntarily, without a legally enforceable obligation to do so and with no expectation of payment for work performed | <ul style="list-style-type: none"> • generally, has no legally enforceable right to receive payments such as honoraria, allowances or expenses |
| <ul style="list-style-type: none"> • any agreement between the volunteer and the organisation (whether verbal or written) doesn't include any evidence that the parties intended to enter into a legally binding contract in relation to the work being carried out. Refer to part 5 of this guide for more information about what should and shouldn't be included in a volunteer agreement | <ul style="list-style-type: none"> • may be reimbursed for out-of-pocket expenses |
| <ul style="list-style-type: none"> • the volunteer arrangement can end at any time, either by the volunteer or the organisation | <ul style="list-style-type: none"> • may receive payments like an 'honoraria', or allowances, or non-cash benefits such as free use of facilities or free or reduced-price entry into an event (but this is different from a 'legally enforceable right' to receive these things) |



Caution

Where a volunteer receives some benefit for the services they provide, be careful that you are clear and careful in how you distinguish between volunteers and employees.

Payments or benefits to volunteers may attract taxation obligations, and if regularly received or of considerable value, may add weight to an argument that the 'volunteer' is an employee or contractor.

This may also pose problems in determining an organisation's tax liabilities (for example, for fringe benefits tax or the obligation to remit PAYG tax payments to the Australian Tax Office).



Tip

The best way to be clear about the relationship between your community organisation and a volunteer is to write it down. As a general rule, if a person is described as a volunteer in a document governing the arrangement, then it would usually be considered that there is no intention to create a contractual or legal relationship (as long as, in reality, the relationship is truly a voluntary one).

Refer to part 5 of this guide for more information about what should and shouldn't be included in a volunteer agreement, along with suggested wording.



Spontaneous volunteers

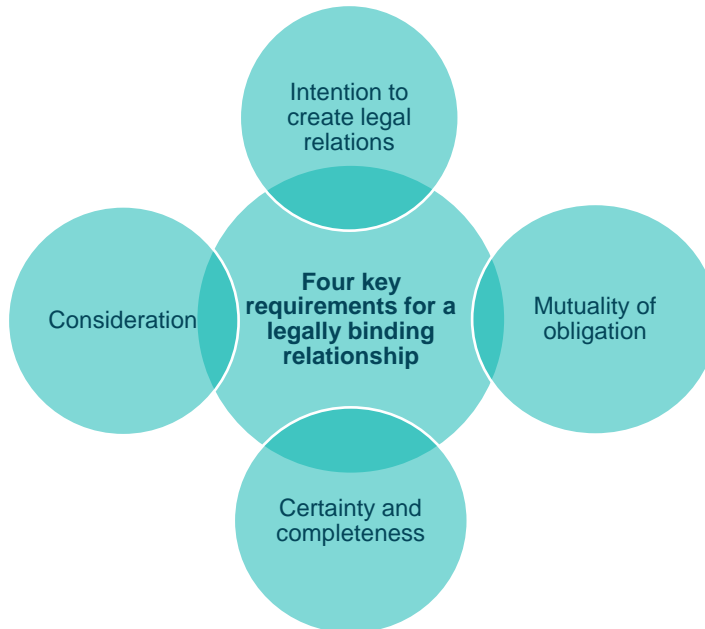
Sometimes community organisations attract 'spontaneous volunteers' – for example, spontaneous offers of assistance and volunteering following an emergency, crisis or issue resulting in significant media coverage. Spontaneous volunteers differ from 'formal volunteers' and may create certain challenges for organisations. For more information see part 3 'Volunteer Safety' of this guide.



Assessing whether a worker is a ‘volunteer’

When a worker’s relationship with an organisation is being assessed, the Fair Work Ombudsman will look at the four key factors (discussed below) to establish whether a worker is a volunteer. If these factors are in place, the relationship is **unlikely** to be considered a volunteering relationship.

Generally, there are four key requirements that evidence a **legally binding relationship**:



1. Is there an intention to create legal relations regarding the obligation to carry out the work?

Do the facts and circumstances point to an intention of both parties to have a legal relationship and that the arrangement could be enforced?

Under the arrangement, can the organisation and individual be compelled to do something (as opposed to where either party can walk away at any time without challenge)?

If the parties intend to create legal relations regarding the obligation to carry out the work, the relationship is **not** likely to be a volunteer relationship.



Note – What is a legally binding relationship?

Legal relations exist when the parties have a legally binding agreement between them. Generally, this means they intend that the promises made by each party will be binding, and if one party breaches the terms of the agreement, the other one has a right to seek damages against the breaching party or, in some circumstances, force the other party to perform certain obligations under the agreement.

In a volunteer relationship, there must be no intention to create a legally binding agreement regarding the work to be carried out. This means that, for example, if the organisation doesn’t provide the volunteer with work, the volunteer has no recourse against the organisation. Similarly, if the volunteer fails to report for duty as agreed, the organisation has no recourse against the volunteer.



Note – protecting intellectual property and confidential information

There may be situations where a volunteer involving organisation wants to create legally binding obligations on the volunteer. For example, this is done to protect the organisation's confidential information or intellectual property (as explained in part 6 of this guide). Provided such legally binding obligations go no further than this (create obligations around other tasks or the work), having a legally binding agreement in relation to such matters will not affect the nature of the volunteer relationship.

See part 5 of this guide for more information on how to impose legally binding obligations on a volunteer to protect the organisation's confidential information and intellectual property.

2. Is there consideration?

Does each party agree to provide a benefit or reward to the other party? For the worker, this will usually be their labour and for the employer (or principal), this will usually be monetary but may also be a commitment to offer training, experience or other non-monetary benefits.

Although the payment of consideration is generally an indicator of an employment or independent contracting relationship, this is not always the case, particularly where there is no correlation between the payment and the hours worked or completion of a specific task or job.

3. Is there mutuality of obligation?

Is the person's commitment to perform work provided in exchange for whatever benefits or experience the employer (or principal) is offering?

Mutuality of obligation is more likely to indicate an employment or independent contracting relationship where the benefit (usually payment) is linked or correlates to hours worked or completion of a set task or tasks.

4. Is there certainty and completeness?

Is there an agreement on all the essential terms to make the contract workable and are those terms certain and clear in meaning?

Whether certainty and completeness of terms is indicative of an employment or contracting relationship, or that of a volunteer, depends on the actual terms.

Where the terms are clearly stated, for example, it's clearly stated that:

- the relationship is a volunteer one
- there is no intention to create legal relations between the parties in relation to the volunteering role, and
- any payments aren't linked to the hours of work or completion of set tasks,

the arrangement is more likely to be a volunteer relationship. Of course, the agreement should not include any terms which indicate an employment relationship.



Note

Be careful when entering into negotiations with a worker. A legally binding agreement doesn't have to be in writing. It can be formed verbally through conversations, through communication such as a string of email correspondence or even inferred from the conduct of the people involved.



Case example: Mr and Mrs Morris

Anglican Community Services (**ACS**) owned a property in South Australia that they hired to various groups for camps and retreats. ACS's camp manager Mr Brandenburg asked Mr and Mrs Morris (husband and wife) to act as caretakers of the property. (Mr Brandenburg was Mrs Morris' uncle). Mr and Mrs Morris acted as caretakers for three years; at the end of this period they claimed unpaid wages. ACS argued that Mr and Mrs Morris were volunteers and therefore not entitled to wages.

Mr Brandenburg had passed away before the Court proceedings began, however, he had sent Mr and Mrs Morris a letter outlining the nature of their role. This letter described Mr and Mrs Morris as being 'appointed' to the positions of caretakers of the property. The initial appointment was for six months, which would then be reviewed and could be extended. Their duties were clearly set out and relatively onerous. They included cleaning, light maintenance work, inspecting the condition of the building and facilitating building inspections for prospective groups. The nature of these tasks required them to be present at the property seven days a week. In return, they were to receive rent, power, water, a telephone and have all council rates paid for them. During the course of their duties Mr and Mrs Morris were reimbursed for various expenses they incurred.

The judge found that Mr and Mrs Morris were employees and not volunteers, as the parties intended to create legal relations. This was demonstrated by several factors:

- they were under the instruction of Mr Brandenburg who would inform them when groups were coming to stay and when the premises would need to be cleaned and inspected
- the nature of the agreement created mutual expectations between the parties (rent and amenities in exchange for labour), which could be legally enforced, and
- the regularity of their appointment was indicative of employment, as was the inclusion of the initial provisional period which the trial judge said would be unusual in a volunteering context, because a true volunteer (or the organisation) is able to end the arrangement at any time with no repercussions

As a result, Mr and Mrs Morris were awarded compensation for unpaid wages.

Morris and Morris v Anglican Community Services [2000] SAIRC 6.



Case example: Ms Guilbert

Ms Guilbert was a volunteer at a horse riding ranch in NSW from the age of 13 to 18 years old. She was asked to perform tasks such as saddling and preparing the horses for trail rides, feeding the horses, cleaning out bird cages, cleaning toilets, washing equipment and helping in the café. Ms Guilbert was also allowed to participate in riding lessons and go on trail rides.

When she was 18, Ms Guilbert was thrown from a horse while helping on a trail ride and injured her spine. The ranch's insurance company denied that Ms Guilbert was a worker, and therefore denied her access to workers compensation. The tribunal had to determine whether Ms Guilbert was a 'volunteer' or an 'employee'.

Ms Guilbert argued that there was an intention to create legal relations. She said that the horse rides she was allowed at the end of some of her shifts were 'consideration' or a 'reward' for performing mundane duties which otherwise would have been performed by paid staff. She also provided evidence that indicated control – she was required to wear a uniform, work set hours, and was asked for reasons if she was late.

However, the Commissioner found there was no intention to create legal relations. The fact that she wouldn't have performed the mundane tasks, if not for the 'horse rides or lessons in exchange' didn't matter. What matters is the objective intention conveyed by what was said or done – not the uncommunicated subjective motives or intentions of the parties. The mundane tasks comprised part of the usual activities of a volunteer. They didn't represent some additional activity that was outside the activities performed by a volunteer, which could be regarded as consideration to form a binding contract of employment. The direction, organisation and supervision of volunteers was for reasons of safety. It also ensured there was a full complement of volunteers.

Glenworth Valley Horse Riding Pty Ltd [2020] NSWCCPD 10 (4 March 2020)



Case example: Ms Dickinson

Tropical Fruits was a not-for-profit (incorporated) gay and lesbian social club which held dance parties for members in NSW. Tropical Fruits engaged Ms Dickinson as a car park attendant at an event it held. Tropical Fruits' engagement process involved their work crew coordinator (Ms Benham) contacting members, or people who had expressed interest, and asking if they would like to assist. Their shifts were then determined and their duties explained. On the date of the event, helpers checked in with Ms Benham, were given an ID arm band and instructions on their duties and shift times. They were not paid, but were allowed to attend the event without charge at the end of their shifts.

During the course of her duties, Ms Dickinson was struck by a car. She made a claim for workers compensation asserting that she was an employee at the time of the injury. The Workers Compensation Commission of NSW found that Ms Dickinson was in fact a volunteer. This conclusion was reached due to the lack of evidence supporting any intention to establish legal relations, the absence of a contractually binding promise, and nothing to suggest that admission to the event was given in return for the duties performed.

The Commission stated that, in the absence of an intention to create legal relations, allowing entry to the event was merely a reward or gift in return for volunteering. There was also no correlation between the cost of the ticket and the hours worked by Ms Dickinson.

Dickinson v The Tropical Fruits Incorporated [2006] NSWCCPD 331.



Note

The *Dickinson* and *Guilbert* decisions don't mean that volunteers are always excluded from coverage under workers' compensation schemes or that organisations using volunteer services are not liable for costs associated with injuries to volunteers. For more information, see part 3 of this guide - Volunteer Safety.



Case example: Mr Grinholz

Mr Grinholz was a coach for an under 13 soccer team for Football Federation Victoria (**FFV**). Mr Grinholz was engaged under a 'voluntary services agreement' which stated he would receive an honorarium of \$6,000 to be paid in 2 equal instalments – one at the beginning of the season and the other at the end. In exchange, Mr Grinholz was required to attend training sessions each week, and attend matches throughout the season and the youth championships. He was also required to liaise with full time coaches and FFV administrators.

FFV terminated Mr Grinholz's engagement halfway through the 2016 season. He then made an unfair dismissal application to the Fair Work Commission. FFV brought a jurisdictional objection on the basis that Mr Grinholz was a volunteer and not an employee (and therefore not entitled to bring a claim for unfair dismissal).

In deciding the case, the Commission looked at the various indicators of a volunteer and employment relationship. In this case, there were various indicators of an employment relationship - FFV was able to exercise a substantial degree of control over Mr Grinholz's work, he was required to wear a uniform, was required to act consistently with FFV's policies and to promote FFV in his coaching activities. However, there were also various indicators of a volunteer relationship – the payment of the honorarium was not paid on the basis of hours worked, but closely correlated with the expenses Mr Grinholz would likely incur in carrying out his role. There were also various provisions of the volunteer services agreement which expressly stated that Mr Grinholz was a volunteer and not an employee nor independent contractor, and that he was not entitled to any fees for services.

The Commission determined that Mr Grinholz was a volunteer and not entitled to make an unfair dismissal claim against FFV. In making its decision, the Commission stated that, although certain terms of the agreement indicated the existence of an employment relationship, those terms were not inconsistent with requirements that would normally be expected to be placed on volunteers, particularly in the not-for profit sector. In other words, the factors that would normally suggest an employment relationship could be attributed to other legitimate purposes, such as the need to uphold standards and protect the interests of the organisation (in this case, young people). The Commission also emphasised the fact that the honorarium was reflective of the expenses Mr Grinholz could be expected to incur in carrying out his role and were not linked to the hours of work he performed.

Grinholz v Football Federation Victoria Inc [2016] FWC 7976



Case example: Ms Wieland

The recent South Australian decision of *Wieland v Return to Work SA [2018] SAET 190* shows how not-for-profit groups can distinguish whether a person is a volunteer or an employee.

In this case, Ms Wieland held a number of roles with Basketball SA, including referee coordinator, referee coach, and court supervisor. Ms Wieland received \$500 per season for each role, as well as payments for her referee coach (\$15-20 per game) and court supervisor (\$12 per hour plus \$1 for each game) roles. Basketball SA made these payments in cash, and Ms Wieland didn't declare them as income for tax purposes.

In 2017, Ms Wieland fell over and injured herself as she entered a stadium to participate in a meeting and act as a referee coach. Ms Wieland made a claim for compensation under the South Australian legislation for injured workers. To be entitled to compensation, Ms Wieland needed to prove that she and Basketball SA mutually intended to create a legally enforceable contractual relationship between them.

Although Basketball SA had classified Ms. Wieland as a 'volunteer', the South Australian Employment Tribunal wasn't satisfied that she was a volunteer. The Tribunal noted that, even though Basketball SA was a not-for-profit organisation that would be expected to engage volunteers, it also had employees. The Tribunal said that for the roles of referee coach and court supervisor, there was a direct correlation between the hours worked and the amount Basketball SA paid Ms Wieland, so the parties mutually intended to create a contractual relationship. Ms Wieland was therefore entitled to compensation for her injuries.

Can volunteers be paid for their work?

Some payments to volunteers are acceptable. It's common, and appropriate, for volunteers to be reimbursed for authorised expenses they incur while performing their role. Sometimes organisations provide some kind of monetary reward or other recognition to show gratitude for a volunteer's contribution.

Some organisations provide benefits to volunteers that they may call an honorarium, allowance or one-off payment. However, if these payments are comparable to wages or a salary in disguise, then this may point to an employment relationship, and such payments should not be made to volunteers. The following are examples of where a payment or pattern of payments may be deemed to be a wage or payment for services:

- if a payment is calculated with reference to time with the organisation or hours worked
- if an allowance far exceeds the expenses actually incurred or is paid on a regular basis, or
- a lump sum payment is in exchange for services provided



Case examples: payment to a volunteer

In the *Dickinson case* (above), the Commission found that allowing entry to the event was merely a reward or gift in return for volunteering. There was also no correlation between the cost of the ticket and the hours worked by Ms Dickinson.

In the *Grinholz case* (above), the Commission found that the payment of a \$6,000 honorarium to a volunteer did not change the nature of Mr Grinholz's engagement as a volunteer. This is because the payment was not linked to the hours worked, but was more closely related to the expenses he could be expected to incur in carrying out his role.



National Standards for Volunteer Involvement

Volunteering Australia's [National Standards for Volunteer Involvement](#) include a number of standards relevant to the matters discussed in this part of the guide. If your organisation incorporates these standards into its day-to-day practice, it will help your organisation comply with the legal obligations set out in this part.

Standard 7: Volunteer recognition – 'Volunteer contribution, value and impact is understood, appreciated and acknowledged' outlines a number of non-monetary ways that your organisation can recognise the valuable contribution of volunteers. This could help make sure you are not inadvertently providing a benefit that is comparable to wages.

For example:

- The organisation plans and schedules activities to acknowledge the contribution, value and impact of volunteers at individual and group level.
- References and statements of service are provided to volunteers as appropriate.
- The governing body and management take an active role in volunteer acknowledgement

Standard 2: Commitment to volunteer involvement – 'Commitment to volunteer involvement is set out through vision, planning and resourcing, and supports the organisation's strategic direction' recommends that organisations have a policy and procedure for reimbursement for volunteer out of pocket expenses. Implementing this policy will help make sure you are reimbursing volunteers appropriately.

What does it mean for our organisation if a person is a 'volunteer'?

Many laws which protect employees' rights and entitlements apply differently to volunteers or not at all.

A summary of the basic legal entitlements and obligations that apply to volunteers is set out below.



Employees

Overview

The legal distinction between a worker who is an 'employee' and a worker who is an 'independent contractor' or 'volunteer' is not always easy to make.

Although a great deal of employment law is now prescribed by legislation, the issue of whether a worker is an employee, independent contractor or volunteer is based on principles that have been established through case law over time (judge-made law).

In such cases, the courts and other relevant tribunals have considered whether a 'worker' is an 'employee' by assessing the entire relationship between the worker and the organisation. These attributes are outlined below.

It's important to understand the 'attributes' of an employee, to consider these in light of your existing or potential future employment relationships and to be clear on how the employment relationship is distinguished from the volunteer relationship.

When is a worker an 'employee'?

Determining whether a worker is an 'employee', an 'independent contractor' or a 'volunteer' requires consideration of a number of different elements of the working relationship.

Generally, a worker will be found to be an employee when the following below attributes exist (other factors may also be relevant in particular cases).

Employee attributes

| Type of work | Payments and benefits |
|---|---|
| <ul style="list-style-type: none"> performs ongoing work under the control, direction and supervision of the employer, on an ongoing basis | <ul style="list-style-type: none"> is paid for time worked |
| <ul style="list-style-type: none"> must perform the duties of their position | <ul style="list-style-type: none"> is paid regularly (for example, weekly, fortnightly or monthly) and has income tax withheld from their salary by their employer |
| <ul style="list-style-type: none"> provides their personal services and can't delegate their work to 'outsiders' (can't arrange for their work to be done by someone else who is not another employee) | <ul style="list-style-type: none"> is entitled to have superannuation contributions paid into a nominated superannuation fund by their employer |
| <ul style="list-style-type: none"> work hours set by the employer, an enterprise agreement or modern award | <ul style="list-style-type: none"> is entitled to paid and unpaid leave (for example, sick leave, personal or carers' leave, annual or recreation leave, or long service leave) |
| <ul style="list-style-type: none"> is recognised as a part of the employer's business or holds themselves out to the public as being part of that business (for example, wearing a uniform, using a business card) | <ul style="list-style-type: none"> is covered by professional indemnity, public liability and workers compensation insurance premiums paid by the employer |
| <ul style="list-style-type: none"> doesn't take commercial risks and can't make a 'profit' or 'loss' from the work performed | <ul style="list-style-type: none"> generally has all 'tools of the trade' provided by the employer to carry out the work (for example, desk, computer, stationary) unless otherwise agreed |



Note

Other factors may also be relevant and of importance in particular cases. While it's often straight-forward to determine whether or not a worker is an employee, where there is doubt, the organisation should get legal advice.



Example: employee

Barry is a retired clerk and is often called on by Jo, the office manager, at a local charity to do administrative duties, including project work. Jo gives Barry details of the work to be done and negotiates with Barry as to the days and times he works. The charity provides Barry with the equipment he needs to get the work done and pays him by the hour. When working, Barry is required to wear a uniform displaying the charity's logo and must report to Jo regularly about the status of the work. The charity deducts tax from Barry's wages and remits it to the ATO.

Even though Barry works irregular hours for the charity, Barry is employed by the charity, most likely on a casual basis.

What does it mean for our organisation if a worker is an 'employee'?

The law requires that employers provide certain benefits to their employees. Examples of these benefits include paid leave and superannuation, but there are many others. The law also requires that employers treat their employees in a certain way. For example, an employer must provide an employee with a notice period (or payment instead of notice) before terminating their contract of employment. Independent contractors and volunteers are not owed all of the same entitlements as employees. This is why it's important for your community organisation to be clear about the terms on which a person becomes involved in your community organisation.

A summary of the basic legal entitlements that employers owe to their employees is set out below.



Tip

It's a good idea to have a written agreement documenting the nature of the relationship between your community organisation and any person doing work for it. This way both parties will be clear about the nature of the relationship. However, merely labelling a worker an employee, independent contractor or volunteer does not mean they are in fact an employee, independent contractor or volunteer. If the matter went to court, the court would look beyond the label to the substance of the work relationship as a whole. To understand more about the risks of inaccurately describing a worker's status, see more below.

Can legislation make someone (including a volunteer) an 'employee' for particular purposes?

Yes. Some legislation may provide that a worker that is not an 'employee' at law may still be entitled to particular protections as if they were an employee.

For example, the laws governing workplace health and safety, workers' compensation and superannuation:

- contain 'deeming' provisions which group employees, independent contractors and volunteers together as 'workers' in certain circumstances, or



- provide a definition of an employee that is broader than the standard legal tests established by the courts.

In such instances, 'employee' has a broader meaning than the tests in the 'employee attributes' table above. The effect of this is that an organisation may owe duties to certain independent contractors and volunteers and be liable to provide them with certain entitlements, as if the independent contractor or volunteer was actually an employee.



Independent contractors

Overview

The legal test to determine whether a worker is an employee or an independent contractor requires consideration of a number of different elements of the working relationship.

There are many circumstances where a community organisation may wish to engage an independent contractor or a consultant to provide services to the organisation. For example, when the organisation has a short term project which requires someone with specialist skills to complete, such as an independent evaluation of the organisation's services or programs.

It's important to understand the attributes of an independent contractor relationship, to consider these attributes in light of your existing or potential future independent contractor relationships and to be clear on how this relationship is distinguished from the volunteer relationship.

When is a worker an 'independent contractor'?

Unlike employees who are seen to be subject to the control and direction of their employer, independent contractors are often recognised as running their own business and providing services under commercial, rather than employment, contracts.

Generally, a worker will be found to be an 'independent contractor' when the below attributes exist (other factors may also be relevant in particular cases).

Independent contractor attributes

| Type of work | Payment and benefits |
|--|---|
| <ul style="list-style-type: none"> has control over how to carry out their work and has the expertise to do so (bears responsibility and liability for poor work) | <ul style="list-style-type: none"> is paid for results achieved (for example, submits an invoice for work completed or is paid at the end of, or at stages of, a project) |
| <ul style="list-style-type: none"> also provides services to the general public and other businesses | <ul style="list-style-type: none"> pays their own superannuation, income tax and GST and holds own insurance policies |
| <ul style="list-style-type: none"> is contracted to work for a set period of time or do a set task and can decide what hours of work are required to complete that work | <ul style="list-style-type: none"> may have their own registered business and has an Australian Business Number (ABN) |
| <ul style="list-style-type: none"> is free to accept or refuse work beyond the requirements of any current contract with the organisation | <ul style="list-style-type: none"> provides all or most of the necessary materials and equipment to complete the work (for example, uses their own tools, but there may be exceptions to this) |
| <ul style="list-style-type: none"> is usually free to delegate work to others (for example, to engage a subcontractor) | <ul style="list-style-type: none"> is in a position to make a profit or loss from work (bears the risk of this) |



Related resource

The Australian Tax Office (**ATO**) has developed an [employee/contractor decision tool](#) which you can use to help you understand whether individual workers in your organisation are employees or contractors in order to comply with your tax and superannuation obligations.



Example: independent contractor

Steve is a handyman and is often called upon by Abdul, the operations manager at a local charity, to do minor repairs. Abdul provides Steve with details of the work to be done and the time by which he needs it done. Abdul is not concerned about how Steve does the work only that it is done on time and on budget. Steve considers the request for the work to be done. He personally doesn't have time to do the work, but his colleague Geoff does. Steve agrees with Abdul as to the work to be done, the timeframe in which it is to be done in and the cost of the work to be carried out.

Steve arranges for Geoff to attend the charity's offices with his tools and equipment and complete the work. Steve invoices the charity for the work carried out by Geoff and Abdul is responsible for payment to Steve and remitting tax on the invoiced amount.

Steve is an independent contractor.

What does it mean for our organisation if a worker is an 'independent contractor'?

Many of the laws which protect employees' rights and provide for their entitlements don't apply to independent contractors, or will apply differently. A summary of the basic legal entitlements and obligations that apply to independent contractors is set out below.



Checklist: Analysing your existing volunteer relationships

In analysing your existing volunteer relationships, it may be useful to complete the following check list.



Note

This is not an exhaustive checklist and there may be other relevant factors to consider in particular circumstances.

| | Factors indicating a volunteer relationship | Factors indicating an employer/employee relationship | Factors indicating an independent contractor relationship |
|---|---|--|---|
| Was there an intention to create a legally binding agreement? | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> Yes |
| Is the person motivated by selfless reasons consistent with a volunteering role? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> No |
| Is there an expectation or provision of remuneration or benefit in relation to the work performed? | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> Yes |
| Is the type of remuneration based on hourly rates or wages (and are overtime and penalties paid)? | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Does the person have absolute discretion and autonomy about how they perform their tasks or work (can they determine their start and finish times)? | <input type="checkbox"/> No | <input type="checkbox"/> No | <input type="checkbox"/> Yes |
| Is the person free to provide similar services to others within the same industry? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes |
| Can the arrangement end at any time? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> No |



Legal obligations owed by community organisations

Overview

It's important for your community organisation to know which category of 'worker' is doing work in your organisation. This is because different legal entitlements and obligations apply, depending on whether the worker is a volunteer, employee or an independent contractor.

We have included a brief overview of some of the different legal obligations that a community organisation owes to its volunteers, employees, and independent contractors.

The main obligations owed by an organisation to its volunteers, employees and independent contractors are quite detailed and are only summarised very briefly below. For more information on the different types of workers and their entitlements, see the resources section at the end of this part of the guide.

Minimum legal protections

Volunteers

The Fair Work Act 2009 (Cth) and the *Independent Contractors Act 2006 (Cth)* don't apply to volunteers. A volunteer doesn't have any legally enforceable right to hours of work or payment. Some organisations may have policies about paying out-of-pocket expenses and other payments for volunteers, but generally there is no legally enforceable obligation for the organisation to do so.



National Standards for Volunteer Involvement

As mentioned above, the [Volunteering Australia's National Standards for Volunteer Involvement](#) include a number of Standards relevant to the matters discussed in this part of the guide. Your organisation is encouraged to use the Standards as a best practice guide for volunteer involvement. The Standards have been designed to ensure that you are engaging volunteers safely and in a fair, transparent and respectful manner.

Employees

All employees are entitled to 10 minimum standards of employment which are set out in the *Fair Work Act 2009 (Cth)*. These minimum standards are known as the National Employment Standards (NES) and relate to the following basic entitlements:

- maximum weekly hours
- requests for flexible working arrangements
- parental leave and related entitlements
- annual leave
- personal/carer's leave, compassionate leave and unpaid family and domestic violence leave
- community service leave
- long service leave
- public holidays
- notice of termination, and
- redundancy pay



Caution

Some of these standards don't apply, or apply differently, to casual employees. The Fair Work Ombudsman has published a Fair Work Statement that summaries when the National Employment Standards apply to casual employees. You can access the Fair Work Statement [here](#).

Independent contractors

Independent contractors have no statutory entitlement to minimum wages or other benefits such as paid leave. They are free to negotiate the terms of their contracts with the organisations that hire them. However, independent contractors are entitled to some 'general protections' set out in the *Fair Work Act 2009* (Cth), including protection from unlawful discrimination.

Independent contractors and organisations may also have rights under the *Independent Contractors Act 2006* (Cth). Under that Act, if the provisions apply either party can apply to a court for an order to have the contract (or a part of it) revoked or varied on the grounds that it is 'harsh' or 'unfair'. This could happen if the independent contractor believes that they are being paid at a rate that is, or is likely to be, less than an employee would get for performing similar work.

If your organisation is concerned about whether a contract is unfair, you may need to seek legal advice.

Application of industrial instruments (awards, enterprise agreements and determinations)

Volunteers

Volunteers are not covered by the terms of industrial instruments.

Employees

Employees and employers in certain industries and occupations may be bound by an industrial instrument such as a modern award, enterprise agreement or determination of Fair Work Australia. These instruments contain additional minimum entitlements that supplement the NES (for example, penalty and overtime rates, loadings and allowances).

Independent contractors

Independent contractors are not covered by the terms of modern awards, enterprise agreements or determinations of Fair Work Australia. An independent contractor's entitlements are set out in the contract between the contractor and the organisation (although those rights may be impacted by the *Independent Contractors Act 2006* (Cth), certain provisions of the *Fair Work Act 2009* (Cth) and various other deeming legislation. See below for further information in relation to superannuation, taxation and workplace health and safety.

Long service leave

Volunteers

Volunteers have no legal entitlement to long service leave.

Employees

Employees are generally entitled to long service leave after a long period of working for an employer. For most employees, their long service leave entitlements come from the laws in the state or territory where they are working. These laws set out how long an employee has to work to get long service leave and details of how long service leave is calculated.

Independent contractors

Independent contractors have no legal entitlement to long service leave.



Related resource

Long service leave entitlements generally vary between the states and territories. To find out more about long service leave entitlements, contact the long service leave agency in your state or territory. For a list of these agencies, see the [Fair Work Ombudsman website](#).

Superannuation

Volunteers

Volunteers have no legal entitlement to superannuation.

Employees

Your organisation is required to make superannuation contributions for all employees (whether full time, part time or casual) who are aged 18 years and over and paid \$450 or more (before tax) in a calendar month. Your organisation may also be required to make superannuation contributions for employees under the age of 18 who work more than 30 hours per week. This is required by the *Superannuation Guarantee (Administration) Act 1992* (Cth).

Independent contractors

Under superannuation law, the definition of an employee is expanded to include a person who is engaged wholly or principally for their labour, who is paid under a contract for the hours they work (rather than to achieve a result) and who is not permitted to delegate their work. The effect of this is that in certain circumstances your organisation may be required to make superannuation payments on behalf of workers you consider to be independent contractors.



Related resource

The ATO has developed a [Superannuation Guarantee eligibility decision tool](#) to help you understand whether you need to make superannuation contributions for individual workers (including any contractors who are treated as employees). However, these situations can be difficult and you should seek legal advice in cases of doubt.

Safety

Volunteers, employees and independent contractors

Not-for-profit organisations are required by law to make sure they provide a safe working environment for their volunteers, employees and independent contractors.

This legal obligation stems from two primary sources of law:

- the common law (judge made law) of negligence and the negligence provisions in state and territory legislation, and
- work health and safety (or occupational health and safety) laws in each state and territory

Generally speaking, under both sets of laws, if your organisation fails to take steps to protect the safety of volunteers, employees or independent contractors there may be legal repercussions.



Related Not-for-profit Law resources

You can find more information about your organisation's obligations to volunteers under negligence law and work health and safety laws in part 3 of this guide.

For more information about the work health and occupational health and safety laws in Australia generally see [Not-for-profit Law's OHS webpage](#) and for more information about negligence laws in Australia generally see [Not-for-profit Law's negligence webpage](#).

Insurance

Volunteers

Generally, volunteers are not covered by workers' compensation insurance. Therefore, it's a good idea for your organisation to take out personal accident insurance to cover your volunteers for out of pocket medical expenses if they are injured while working for your organisation. You should make sure any existing public liability, product liability and professional indemnity insurances are sufficient to cover the activities (acts or omissions) of your volunteers. If they don't, it may also be necessary for your organisation to take out product liability and professional indemnity insurance in respect of its volunteers.

Employees

Employers are generally required by state and territory health and safety laws to take out workers' compensation insurance to cover the employees and the organisation.

Depending on its activities and functions, your organisation may also need to take out product liability, public liability and professional indemnity insurance to cover its own liability and that of its employees to other people.

Independent contractors

Unlike employees, independent contractors are typically required to organise their own insurance cover, such as accident compensation, public liability and professional indemnity. However, in some cases, an organisation engaging a contractor may have an obligation to effect workers' compensation insurance in respect of the contractor. The contractor themselves may also have insurance and compensation obligations in respect of their workers.

When you engage a contractor, you should determine if your organisation is required to effect workers' compensation in respect of the contractor and, if so, ensure your policy covers them. If your organisation is not required to cover the contractor, you should check whether they have the necessary insurance because your organisation's policies may not cover them (you should understand what your policies do and do not cover). These situations can be difficult and you should seek legal advice in cases of doubt.



Related resources

For more information about insurance for your community organisation, see part 3 of this guide and [Not-for-profit Law's Risk and Insurance guide](#).

For more information about the workers' compensation scheme in your state or territory, contact the relevant regulator (listed in the resources section at the end of this part of the guide).

Taxation

Volunteers

In certain circumstances, an organisation may provide volunteers payments or other benefits in the course of working for the organisation. This may include cash payments, non-cash benefits, or both. These



payments are given various descriptions, including honoraria, reimbursements and allowances. Honorary or ex-gratia payments by the organisation to a volunteer are generally not legally enforceable.

How an amount is described does not determine its treatment for tax purposes. Whether a payment is assessable income in the hands of a volunteer depends on the nature of the payment and the recipient's circumstances.

As a general rule, volunteers do not have to pay tax on payments or benefits they may receive in their capacity as a volunteer for a not-for-profit organisation. Community organisations are similarly not liable to withhold income tax or fringe benefits tax for payments or benefits they provide to volunteers. There are, however, exceptions to these general rules and the ATO has further information on this issue. For more information about the tax obligations of community organisations, see the resources section at the end of this part of the guide.

Employees

If your community organisation is an employer, it's required to withhold income tax from wage payments to employees (PAYG withholding) each pay period. The organisation must then provide this tax to the ATO. The ATO website has a tax withheld calculator that you can use to work out how much tax you need to withhold from payments you make to your employees and other workers each pay period (week, fortnight or month). See the ATO tools in the resources section at the end of this part of the guide.

Other taxes, such as fringe benefits tax, may also apply to employees. In addition, depending on the size of your organisation and the total remuneration paid by its payroll, it may also be liable to pay payroll tax to the State Revenue Office.



Caution

Some not-for-profit community organisations are eligible for an exemption from paying income tax. This means the organisation doesn't have to pay tax on any income that comes into the community organisation (for example, on money received as part of a grant).

However, this exemption only applies to the community organisation income tax liability. It doesn't mean that employees of the community organisation are exempt from paying income tax. All employers are required to comply with the ATO's income tax withholding obligations in relation to payments of income to employees.

Independent contractors

Typically, independent contractors are paid after they provide a tax invoice to your organisation. The independent contractor is responsible for any income tax liability that may flow from that payment. As a general rule, the community organisation usually doesn't have to withhold income tax in respect of payments made to independent contractors. However, if a contractor fails to provide you with an ABN, you may have an obligation to withhold PAYG tax.

There is also scope under taxation laws for independent contractors to enter into voluntary agreements authorising their hirers to withhold taxation from payments. Before entering into such a voluntary agreement with an independent contractor, your organisation should contact the ATO or seek legal advice to make sure the necessary requirements for an arrangement of this type are met.

If your organisation is registered or required to be registered for GST purposes, your organisation may have GST obligations in relation to services provided by an independent contractor.

It's important to note that certain tax laws (such as payroll tax laws) apply an expanded definition of employee or deem an independent contractor to be an employee in some cases. The effect of this is that in certain circumstances your organisation may be liable to pay tax in relation to workers that would otherwise be considered independent contractors.



Termination

Volunteers

There is no notice period or other requirements to terminate a volunteer relationship – the voluntary nature of the relationship means that either party can end it at any time.

Volunteers can't make unfair or unlawful dismissal claims. However, if a person disputes they were a 'volunteer' and is able to establish that they had the attributes of an employee (see the table above for the attributes of an employee), and a court accepts that they were an employee, they may be entitled to lodge an action for unfair dismissal.

Employees

In relation to termination of their employment, most full-time and part-time employees are entitled to a notice period (or pay in lieu of such a notice period) in accordance with the NES. If the employee is covered by a modern award or enterprise agreement or has a written contract of employment, that award, agreement or contract may specify a greater period of notice. Casual employees are not entitled to notice of termination.

If your organisation dismisses an employee for a reason that contravenes the provisions of the *Fair Work Act 2009* (Cth) or for a reason that is discriminatory, or the termination is 'harsh, unjust or unreasonable', the employee may be able to make a claim against your organisation.

Legal advice should always be sought before proceeding with the termination of any employee's employment.



Related Not-for-profit resources

For more information about termination of the volunteer relationship, see part 5 of this guide and [Not-for-profit law's fact sheet 'Legal obligations when terminating an employee'](#).

Independent contractors

If your organisation has a contract with an independent contractor, that contract will ordinarily end when the independent contractor has completed the work and received payment from your organisation. However, if your organisation wants to terminate the agreement before completion of the work, it can only do so in accordance with the terms of the contract or if otherwise allowed by the law (for example, it may be possible to terminate the contract if it can't be completed for reasons outside the control of either party). You need to check the terms of your contract to see whether:

- your organisation can terminate by giving notice, and
- whether you are required to pay the contractor for costs they incurred up to the date of termination

These situations can be difficult and you should seek legal advice, particularly if the contract does not have any express provision dealing with termination.

Depending on its terms, your organisation may also be able to terminate a contract if the contractor is in serious breach of the contract. Again, it's important to look carefully at the terms of the contract because sometimes they require you to give the independent contractor a 'notice to remedy a breach' and an opportunity to fix it before terminating the agreement.

Unlike employees, independent contractors can't make unfair or unlawful dismissal claims. However, if your organisation attempts to terminate its contract with an independent contractor, other than in accordance with the terms of that contract, the independent contractor may take legal action against your organisation for breach of contract or breach of applicable general protections provisions of the *Fair Work Act 2009* (Cth).

It's also worth noting that if a person who your organisation regards as an 'independent contractor' can establish in court that they are properly classified as an employee (see the table above for attributes of an employee), then they will be able to make any claims available to an employee, including an unfair dismissal application.



Calling an employee, a 'volunteer' or a 'contractor'

Often the parties to a contract for the performance of work will try to describe the legal nature of the relationship between them. For example, a contract may state 'this agreement does not create a relationship of employment' or that 'the parties agree that their relationship is one of principal and independent contractor'. While it is a good idea to write down the terms of the relationship in a contract so both parties are clear about the arrangement, the label you give your worker does not alone determine the true nature of the relationship.

The question of whether a person is an 'employee', an 'independent contractor', or 'volunteer' is decided by looking at the entire relationship between the worker and the other party. The way a contract classifies or labels a worker is just one factor that will be considered. If the matter went to court, the court would look behind the description of a situation in documents to what is actually occurring in practice.

So, if a person who is called an 'independent contractor' or a 'volunteer' actually has all or many of the attributes of an employee (see the table above for employee attributes), then that person could try to argue in a court, and the court could accept, that they are in fact an 'employee' and are various legal entitlements follow.



Caution

Remember, even if it is made clear in writing that the person is a 'volunteer', if the true nature of the relationship is that of an employer and employee, your organisation can't rely on the label of 'volunteer' or the existence of a volunteer agreement as proof of this arrangement.

If your organisation is not sure about how to correctly classify the worker, or whether you have correctly labelled the worker – seek legal advice.



Summary: The differences between a volunteer, employee and independent contractor

The law recognises many different categories of 'workers' such as volunteers, employees and independent contractors

- The law treats each category of worker differently; it's important that you do so as well
- The consequences for failing to understand these differences include exposing your organisation to claims for employee entitlements, unfair dismissal claims and penalties for failing to remit taxes or pay superannuation

Different legal obligations are owed to volunteers, employees and independent contractors

- Your organisation needs to be across the different legal entitlements and obligations surrounding payment, safety, industrial instruments (such as awards), insurance, superannuation, taxation and termination

Each category of worker has unique attributes

- Generally, volunteers are not paid for the work that they perform, they perform without a legally enforceable obligation to do so and the volunteer relationship can end at any time
- Generally, employees are paid for time worked, must perform the duties of their position, perform ongoing work under the supervision and control of an employer and are entitled to paid and unpaid leave
- Generally, independent contractors have control over how they carry out their work, are paid for results that they achieve, are contracted for a set period of time or a set task and are free to accept work from the general public and other businesses

Consider using a volunteer agreement

- This is the best way to be clear about the relationship between your organisation and the volunteer. For a sample volunteer agreement, go to part 5 of this guide
- When your organisation engages a worker, it should clarify from the outset the nature of the relationship and the expectations and obligations of the parties

Distinguish between members and volunteers

- Be aware that your organisation's members may also be considered 'volunteers' in particular circumstances
- This has certain legal implications for your organisation - certain laws apply to volunteers that may not apply to members, and insurance may apply to volunteers and members in a different way



Resources

Not-for-profit Law resources

Not-for-profit Law has developed a National Volunteer Guide, which sets out in detail the key legal issues affecting volunteer involving organisations. The guide is in six parts and includes a number of templates and sample policy documents, which should be read together. See [Not-for-profit Law's webpage on volunteering](#):

- Part 2: Volunteer, employee or independent contractor
- Part 3: Volunteer safety
- Part 4: Volunteers and unlawful workplace behaviour
- Part 5: Recruiting, inducting, managing performance and ending the volunteer relationship
- Part 6: Organisational issues applicable to volunteers

Not-for-profit Law has also developed a number of free webinars for volunteer involving organisations, which can also be accessed from [Not-for-profit Law's webpage on volunteering](#)

Not-for-profit Law also has resources on the following related topics:

▶ [Employees](#)

This page provides resources on the recruitment and engagement of employees, employee entitlements, the Fair Work System, termination and resignation and disputes with employees.

▶ [Insurance and risk](#)

This section covers insurance, negligence, work health and safety, Personal Property Securities Register and criminal conduct.

▶ [National WHS Guide](#)

Not-for-profit Law's National WHS Guide can help your organisation understand its obligations under the occupational health and safety laws, whether it is bound by these laws and how it can ensure it complies. A separate Guide also exists for Victorian organisations as their laws differs slightly.

▶ [Tax](#)

The section explains Deductible Gift Recipient Endorsement, Fringe Benefits Concessions, Goods and Services Tax, income tax exemptions and state tax laws.

Other Related Resources

▶ [Australian Tax Office \(ATO\)](#)

The ATO has designed the following tools which may help you work out your obligations:

- [Employee/contractor decision tool](#)
- [Superannuation Guarantee eligibility decision tool](#)
- [Tax withheld calculator](#)

▶ [Fair Work Ombudsman \(FWO\)](#)

The FWO provides information and advice for both workers and organisations about workplace rights and obligations.



Workplace Health and Safety Regulators

To find out more about workplace health and safety and the workers' compensation scheme that applies to your organisation, contact the regulator in your state or territory:

- ▶ Australian Capital Territory (ACT): [Worksafe ACT](#)
- ▶ New South Wales (NSW): [SafeWork NSW](#)
- ▶ Northern Territory (NT): [NT WorkSafe](#)
- ▶ Queensland (QLD): [WorkSafe Queensland](#)
- ▶ South Australia (SA): [SafeWork SA](#)
- ▶ Tasmania (Tas): [WorkSafe Tasmania](#)
- ▶ Victoria (Vic): [WorkSafe Victoria](#)
- ▶ Western Australia (WA): [WorkSafe WA](#)

Legislation

- ▶ [Fair Work Act 2009 \(Cth\)](#)
- ▶ [Independent Contractors Act 2006 \(Cth\)](#)
- ▶ [Superannuation Guarantee \(Administration\) Act 1992 \(Cth\)](#)

Volunteering Australia resources

▶ [Volunteering Australia](#)

Volunteering Australia has published a suite of resources for volunteer managers including information on insurance and complaint handling.

▶ [National Standards for Volunteer Involvement](#)

Volunteering Australia's National Standards for Volunteer Involvement reflect best practice in volunteer management in Australia's current work environment.

▶ [Definition of volunteering](#)

Volunteering Australia's definition of volunteering has a set of explanatory notes, a detailed Issues Paper that provides background and context, and a set of FAQs around it.

State and territory peak bodies for volunteering

State and Territory peak bodies facilitate opportunities for people seeking to volunteer, and support volunteer involving organisations. These bodies are:

- ▶ [Volunteering and Contact ACT](#)
- ▶ [The Centre for Volunteering \(NSW\)](#)
- ▶ [Volunteering Queensland](#)
- ▶ [Volunteering SA&NT](#)
- ▶ [Volunteering Tasmania](#)
- ▶ [Volunteering Victoria](#)
- ▶ [Volunteering WA](#)

