

Compliance Bookkeeper Deadlines		
21st	Every Month	• Monthly BAS, PAYG, IAS payments
31st January	Large/Medium Taxpayers	• Key date for lodgement of income tax returns for non-individuals if return not required earlier (i.e. 1st December)
28th February	Qtr. 2 (Oct to Dec)	• BAS – lodge and pay
28th February	Annual GST return	• Key date for lodgement & payment in some circumstances
28th February	Companies & Super funds	• Lodgement and payment if not required earlier
31st March	Year 1st April to 31st March	• Provide car odometer readings for FBT calculations
28th April	Qtr. 3 (Jan to Mar)	• BAS – lodge and pay
21st May	FBT Year end 31st March	• Lodgement and payment of FBT return
14th July	Financial Year	• STP Finalisation to ATO
28th July	Qtr. 4 (Apr to Jun)	• BAS – lodge and pay
21st August	GST Instalment choice	• Final date for monthly GST reporters to elect to lodge annually
28th August	Financial Year	• TPAR form due
30th September	Financial Year	• Lodge PAYG withholding payment summary annual report if prepared by a BAS Agent or Tax Agent
21st October	PAYG Instalment	• Annual PAYG Instalment vary rate, lodge and pay
28th October	Qtr. 1 (Jul to Sep)	• BAS – lodge and pay
28th October	GST Instalment choice	• Final date for quarterly GST reporters to elect to lodge annually
31st October	Financial Year	• Income tax returns due (if no Tax Agent)
1st December	Financial Year	• Key date for payment of income tax for previous year. Check with Tax Agent.

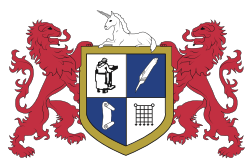
***Payday Super:** From 1st July 2026, quarterly SG deadlines no longer apply. Super contributions are generally required to be received by the employee's super fund within 7 days of payday.

Allowances
Allowances are amounts paid to cover anticipated costs or as compensation for conditions of employment and are paid regardless of whether the employee incurs an expense. Allowances are assessable income to the employee and are generally included as income in their tax return. Due to the extensive list of allowances often present in many industries and workplaces, and how they are coded in STP, refer to ICB resource: icb.org.au/s/Resources/What-is-an-Allowance
General Principles for Tax and Superannuation Guarantee Requirements
Pay as you go withholding (PAYGW) applies to allowances when: • They are occupation, qualification, working conditions type allowances. • They are allowances for non-deductible expenses. • The employee is entitled to a tax deduction at the end of the year for the allowance paid. Superannuation Guarantee (SG) applies when the allowance is not a deductible expense and qualifies as ordinary times earnings. It generally applies to allowances relating to work conditions, qualifications, tasks, and special duties. PAYGW and SG don't apply on allowances that the ATO defines a threshold for. For amounts over the threshold, PAYGW will apply. ATO Special Defined Allowances are allowances the ATO allocates a reasonable amount to, and PAYGW and SG don't apply. They are not reported on the Income Statement or via STP. Current allowances are: • Overtime meal allowance. • Travel allowance – accommodation, domestic. • Travel allowance – meals and incidentals, domestic. For amounts paid over the reasonable allowance, PAYGW is paid, and the over amount will be reported on the Income Statement.

Public Holidays 2026–2027		
2026 Dates	Holiday	State
Monday 3rd August	Picnic Day	NT
Friday 25th September	Friday before AFL Grand Final	VIC
Monday 28th September	King's Birthday	WA
Monday 5th October	Labour Day	ACT, NSW, SA
Monday 5th October	King's Birthday	QLD
Tuesday 3rd November	Melbourne Cup	VIC
Thursday 24th December	Christmas Eve	NT, QLD, SA (part holiday)
Friday 25th December	Christmas Day	National
Saturday 26th December	Boxing Day	National
Thursday 31st December	New Year's Eve	NT, SA (part holiday)
2027 Dates	Holiday	State
Friday 1st January	New Year's Day	National
Tuesday 26th January	Australia Day Holiday	National
Monday 1st March	Labour Day	WA
Monday 8th March	Canberra Day	ACT
Monday 8th March	Adelaide Cup Day	SA
Monday 8th March	Eight Hours Day	TAS
Monday 8th March	Labour Day	VIC
Friday 26th March	Good Friday	National
Saturday 27th March	Easter Saturday	Excluding TAS & WA
Sunday 28th March	Easter Sunday	Excluding NT & TAS
Monday 29th March	Easter Monday	National
Tuesday 30th March	Easter Tuesday	TAS
Sunday 25th April	ANZAC Day	National
Monday 3rd May	May Day	NT
Monday 3rd May	Labour Day	QLD
Monday 31st May	Reconciliation Day	ACT
Monday 7th June	Western Australia Day	WA
Monday 14th June	King's Birthday	Excluding QLD & WA

School Term Dates 2026–2027					
State	Term 4 (2026)	Term 1 (2027)	Term 2 (2027)	Term 3 (2027)	Term 4 (2027)
ACT	13 Oct – 18 Dec	1 Feb – 9 Apr	28 Apr – 2 Jul	20 Jul – 24 Sep	12 Oct – 17 Dec
NSW	12 Oct – 18 Dec	28 Jan – 9 Apr* 4 Feb – 9 Apr**	27 Apr – 2 Jul *Eastern Div	19 Jul – 24 Sep **Western Div	11 Oct – 20 Dec
NT	6 Oct – 11 Dec	27 Jan – 1 Apr	13 Apr – 18 Jun	13 Jul – 17 Sep	5 Oct – 10 Dec
QLD	6 Oct – 11 Dec	27 Jan – 1 Apr	19 Apr – 25 Jun	12 Jul – 17 Sep	5 Oct – 10 Dec
SA	12 Oct – 11 Dec	27 Jan – 9 Apr	26 Apr – 2 Jul	19 Jul – 24 Sep	10 Oct – 10 Dec
TAS	12 Oct – 18 Dec	4 Feb – 9 Apr	26 Apr – 2 Jul	19 Jul – 24 Sep	11 Oct – 16 Dec
VIC	5 Oct – 18 Dec	28 Jan – 1 Apr	19 Apr – 25 Jun	12 Jul – 17 Sep	4 Oct – 17 Dec
WA	12 Oct – 17 Dec	1 Feb – 1 Apr	19 Apr – 2 Jul	19 Jul – 24 Sep	11 Oct – 16 Dec

Common Bookkeeping Acronyms and Abbreviations		
ABN	Australian Business Number	Government Organisations
ACN	Australian Company Number	ABR Australian Business Register
BAS	Business Activity Statement	ACCC Australian Competition and Consumer Commission
FBT	Fringe Benefits Tax	ACNC Australian Charities and Not-for-profits Commission
PAYG	Pay As You Go	ASIC Australian Securities and Investments Commission
PAYGW	PAYG Withholding	ATO Australian Tax Office
SG	Superannuation Guarantee	AUSTRAC Australian Transaction Reports and Analysis Centre
SGC	SG Charge	FWC Fair Work Commission
TASA	Tax Agent Services Act	FWO Fair Work Ombudsman
TFN	Tax File Number	TPB Tax Practitioners Board

ICB  The Institute of Certified Bookkeepers		
Bookkeepers Reference Guide		
Institute of Certified Bookkeepers Member Services Member Support	1300 85 61 81 	icb.org.au admin@icb.org.au support@icb.org.au
Bookkeepers of the Future		
Insurance Insurance Made Easy	1800 641 260 	icb.org.au/s/approved-products/insurance
Tax Office General Enquiries ABR ATO Calculators Superannuation BAS Agents Non-Profit Report a Scam	13 28 66 13 92 26 13 10 20 13 72 86 1300 130 248 1800 008 540	ato.gov.au abr.gov.au ato.gov.au/calculators ato.gov.au/super ato.gov.au/tax-professionals ato.gov.au/non-profit ato.gov.au/scams
Education ICB Upcoming Webinars ICB Recorded Webinar Library ICB Network Meetings ICB News & Newsletters ICB News Channel		icb.org.au/s/icb-webinars icb.org.au/s/webinar-library icb.org.au/s/events/network-meetings icb.org.au/s/monthly-newsletters icb.org.au/s/media/icb-news-channel
Payroll and Employer Requirements Employer Obligations Department of Employment Fair Work Ombudsman ICB HR Advice For all things Payroll	13 13 94 	business.gov.au/people/employees dewr.gov.au fairwork.gov.au icb.org.au/s/approved-products/hr-advice icb.org.au/r/payroll
BAS Agent Information For all things BAS Agent Tax Practitioners Board	1300 362 829 	icb.org.au/r/bas-agent tpb.gov.au
Software Support and Guidance MYOB Support Intuit Support Xero Support Reckon Support GovReports	1300 555 123 1800 046 038 1300 756 663 1300 652 590	myob.com/au/support quickbooks.intuit.com/learn-support/en-au xero.com/au/support reckon.com/au/support govreports.com.au/faq
Other Useful Numbers ACNC (Charities) ABN Lookup	13 22 62 	acnc.gov.au abr.business.gov.au

Note: ICB technical resources are only available to ICB members logged in to the ICB website.

Workcover		
State	Website	Phone
ACT	worksafe.act.gov.au/workers-compensation	13 22 81
NSW	safework.nsw.gov.au	13 10 50
SA	rtwsa.com	13 18 55
WA	workcover.wa.gov.au	1300 794 744
QLD	worksafe.qld.gov.au	1300 362 128
NT	worksafe.nt.gov.au	1800 019 115
TAS	worksafe.tas.gov.au	1300 366 322 (within Tasmania) (03) 6166 4600 (outside Tasmania)
VIC	worksafe.vic.gov.au	1800 136 089

Payroll Tax		
State	Website	Phone
ACT	revenue.act.gov.au/payroll-tax	02 6207 0028
NSW	revenue.nsw.gov.au/payroll-tax	1300 139 815 02 7808 6904
SA	revenuesa.sa.gov.au/payroll-tax	08 8226 3750 (select option 5)
WA	wa.gov.au/organisation/departement-of-finance/about-payroll-tax	08 9262 1400 1300 368 364 (landline callers)
QLD	qro.qld.gov.au/payroll-tax	1300 300 734
NT	treasury.nt.gov.au/df/territory-revenue-office/payroll-tax	1300 305 353
TAS	sro.tas.gov.au/payroll-tax	03 6166 4400 1800 001 388
VIC	sro.vic.gov.au/payroll-tax	13 21 61

BAS Agent Only Services

Only BAS Agents and Tax Agents can provide BAS services of:

- Advice and lodgement of PAYG Withholding, BAS, TPAR and SGC Statement.

Are you being relied on to give the client confidence that their BAS provision obligations are being met? Then **yes** you are providing a BAS Service.

If you ask questions of others for interpretation or explanation of the system, then **no** you are not being relied on, and you are not providing a BAS Service. Unless you are a registered agent or an employee of the business, you may not complete or lodge a client's BAS.

Typical Tax Code Usage				
Tax Code	BAS	Simpler BAS	Description	Typical Uses
GST	G1 G11	G1/1A 1B only	Goods and Services Tax	GST transactions where claimable by the business
ITS	G4	G1 only	Input Taxed Sales	Interest income, Residential rent received
EXP	G2	G1	Export Sales	Sales to overseas customers
N-T	Excluded	Excluded	Not Reportable	Income, expenses, and any other form of transfers and transactions that have no requirement for inclusion on the BAS
FRE	G1	G1	No GST	When completing your BAS you must report GST-free sales at G1 Total sales
Tax Codes Info: icb.org.au/s/Resources/Tax-Code-Usage				

Other Accounting software programs may be named differently but have the same consequence. For example:	
BAS Excluded:	For any transactions that you don't want to include on the BAS (e.g. personal drawings or non-deductible entertainment)
GST Free Expenses:	Transactions that are GST-free (e.g. bank fees, donations, GST-free foods, etc.)
GST Free Capital:	Capital acquisitions that are GST-free (e.g. computers bought overseas)

Marginal Tax Rates 2026–2027 (+ Medicare 2%)	
Taxable Income	Tax Payable
0 – \$18,200	Nil
\$18,201 – \$45,000	15c for each \$1 over \$18,200
\$45,001 – \$135,000	\$4,288 plus 30c for each \$1 over \$45,000
\$135,001 – \$190,000	\$31,288 plus 37c for each \$1 over \$135,000
\$190,001 and over	\$51,638 plus 45c for each \$1 over \$190,000
<i>*The above rates do not include the Medicare levy of 2%</i>	

ATO Rates and Thresholds 2026–2027 (as at 1st July 2026)		
Type Asset	Threshold	Conditions
Capital Acquisitions	Immediate deduction for most depreciating assets costing less than \$1,000.	<i>Always check with Tax Agent</i>
Capital Acquisitions Small Business	Instant Asset Write-Off: Proposed \$20,000 threshold from 1st July 2026 for eligible small businesses. <i>Not yet law.</i>	<i>Always check with Tax Agent</i>
Superannuation		12% from 1st July 2025 (no change for 2026–2027)
Superannuation Contribution Caps	Maximum contribution base for Super Guarantee	\$270,830 (annually – replacing the previous quarterly maximum)
	Concessional contributions	\$32,500 annually (all ages)
Car Limit	\$69,883	\$6,353 max. GST (1/11th of the car limit)
Luxury Car Tax	\$80,809	
Fuel-Efficient Vehicles	\$91,661	
Motor Vehicles (Non-Rotary Engine)	91c per km (flat rate)	
Wage Tax-Free Annual Threshold	\$18,200	

Payroll Tax Thresholds 2026–2027 (as at 1st July 2026)			
State	Wage Thresholds		Rate
	Annual	Monthly	
ACT	\$2,000,000	\$166,666 0.25% surcharge over \$50m 0.5% surcharge over \$100m	6.85%
NSW	\$1,200,000	28 days: \$92,055 30 days: \$98,630 31 days: \$101,918	5.45%
NT	\$2,500,000	\$208,333	5.5%
QLD	\$1,300,000	\$108,333	4.75% – 4.95%
SA	\$1,500,000–\$1,700,000	\$125,000 (max. annual deduction entitlement \$600k)	0% – 4.95%
TAS	\$1,250,001–\$2m \$2,000,001+	\$104,167 (31 days) \$166,667 (31 days)	4.0% 6.1%
VIC	\$1,000,000	\$83,333	4.85%
VIC Regional	\$1,000,000	\$83,333	1.2125%
VIC Mental Health & Wellbeing Surcharge	\$833,333	The amount of the surcharge is 0.5% > \$10m An additional 0.5% > \$100m	0.5%
WA	\$1,000,000	\$83,333	5.5% tiered rate scale
Payroll Tax: payrolltax.gov.au/resources			

Regarding All Employees

For any queries relating to pay rates, conditions, allowances, terminations, entitlements and so on, you must refer to the Industrial Instrument (i.e. Modern Award or EBA), FWO and State Body.

Note: All information, rates and thresholds are correct at the time of publication.

National Fair Work Standards For Payroll		
Standard	Hours/Days/Weeks	Conditions
Maximum Weekly Hours	38 hours	Plus additional hours if required, paid as per award or agreement
Flexible Working Arrangements	In some situations, employees can ask to change how they work.	Employees need to have worked for the same employer for at least 12 months.
Parental Unpaid Leave	Up to 12 months	Can also request up to 12 months of additional leave
Annual Leave (AL)	4 weeks / 152 hours (38 hours per week)	+1 week for certain shift workers Unused AL accrual will carry over to next payroll year.
Personal Leave / Carers Leave (PL)	10 days paid leave +2 days unpaid carers leave (if required)	Unused PL accrual will carry over to next payroll year. fairwork.gov.au/leave/sick-and-carers-leave/unpaid-carers-leave
Family and Domestic Violence Leave (FDVL)	10 Days	Paid Leave
Compassionate Leave (Separate to Personal Leave)	2 days paid for each occurrence Unpaid for casuals	Family or household member dies or suffers life-threatening illness or injury.
Long Service Leave (LSL)	States provide for ability to pay out LSL pro-rata after certain amount of service.	Refer to State guidelines for relevant details and legislation. fairwork.gov.au/leave/long-service-leave
Community Service Leave	Amounts/Days depend on State icb.org.au/s/Resources/Jury-Duty-and-Community-Leave	Paid leave for jury duty Unpaid leave for voluntary emergency service
Notice of Termination	Up to 4 weeks (5 weeks if over 45 and 2 years continuous service)	Based on length of service
Redundancy Pay	Up to 16 weeks	Based on length of service
Provide Fair Work Information Statement to any new employee	fairwork.gov.au/employment-conditions/information-statements/fair-work-information-statement	
Provide Casual Employment Information Statement to any new Casual Employee	fairwork.gov.au/employment-conditions/information-statements/casual-employment-information-statement	
Paid Parental Leave / Dad and Partner Pay	After 1 July 2026, up to 26 weeks or 130 days based on a 5-day work week. Up to 20 Days reserved for partner based on approval.	Gov. funded (Services Australia) or Current Parental Leave Payment is \$200.94 per day (before tax) or \$1,004.70 per 5-day week.
Casual Conversion	Casual employment only	Eligible casual employees may request permanent employment in some circumstances.
Public Holidays	Full-Time/Part-Time Employees: A paid day off if you would normally work. Can refuse to work, if reasonable to do so. Casuals: Unpaid day off. Can refuse to work if reasonable to do so.	
Fair Work Minimum Wage	\$26.44 hourly or \$1,004.90 weekly (from 1st July 2026) smallbusiness.fairwork.gov.au/employer-advisory-service	

Onboarding an Employee			
Employee Details	Statutory Documents	Employer / Employee	Forms & Registrations
• Identity Confirmation • Name & Address • Phone/Contact • Emergency Contact • Bank Details	• Tax File Declaration • Super Choice Form (check Stapled Fund) • Fair Work Statement • Casual Employment Info Statement • Authority to email payslips • Visa Documents	• Award • Pay Details • Flexible Agreement • Employment Contract • Workplace Policies • Uniform • Tools	• myGov Registration • Police Check • Working with Children Card • Responsible Service of Alcohol (RSA) • Specialised License

For complete checklist, refer to ICB resource: icb.org.au/s/Resources/New-Employee-Guide