

Compliance Bookkeeper Deadlines		
21st	Every Month	• Monthly BAS, PAYG, IAS payments
28th January	Qtr. 2 (Oct to Dec)	• Superannuation guarantee to be <b>in</b> super funds (recommend payment 14th)
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 • Superannuation guarantee to be <b>in</b> super funds
21st May	FBT Year end 31st March	• Lodgement and payment of FBT return
Pre-30th June	Qtr. 4 (Apr to Jun)	• Pay Superannuation guarantee before 30th June in order to obtain tax deduction
14th July	Financial Year	• STP Finalisation to ATO
28th July	Qtr. 4 (Apr to Jun)	• BAS – lodge and pay • Superannuation guarantee to be <b>in</b> super funds
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 • Superannuation guarantee to be <b>in</b> super funds
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.

### 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](https://www.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 2025–2026		
2025 Dates	Holiday	State
Monday 4th August	Picnic Day	NT
Friday 26th September	Friday before AFL Grand Final	VIC
Monday 29th September	King's Birthday	WA
Monday 6th October	Labour Day	ACT, NSW, SA
Monday 6th October	King's Birthday	QLD
Tuesday 4th November	Melbourne Cup	VIC
Wednesday 24th December	Christmas Eve	NT, QLD, SA (part holiday)
Thursday 25th December	Christmas Day	National
Friday 26th December	Boxing Day	National
2026 Dates	Holiday	State
Thursday 1st January	New Year's Day	National
Monday 26th January	Australia Day Holiday	National
Monday 2nd March	Labour Day	WA
Monday 9th March	Canberra Day	ACT
Monday 9th March	Adelaide Cup Day	SA
Monday 9th March	Eight Hours Day	TAS
Monday 9th March	Labour Day	VIC
Friday 3rd April	Good Friday	National
Saturday 4th April	Easter Saturday	Excluding TAS & WA
Sunday 5th April	Easter Sunday	Excluding TAS & NT
Monday 6th April	Easter Monday	National
Saturday 25th April	ANZAC Day	National
Monday 27th April	ANZAC Day Holiday	ACT & WA
Monday 4th May	May Day	NT
Monday 4th May	Labour Day	QLD
Monday 1st June	Reconciliation Day	ACT
Monday 1st June	Western Australia Day	WA
Monday 8th June	King's Birthday	Excluding QLD & WA

School Term Dates 2025–2026					
State	Term 4 (2025)	Term 1 (2026)	Term 2 (2026)	Term 3 (2026)	Term 4 (2026)
ACT	14 Oct – 18 Dec	2 Feb – 2 Apr	21 Apr – 3 Jul	21 Jul – 25 Sep	13 Oct – 18 Dec
NSW	14 Oct – 19 Dec	2 Feb – 2 Apr* 9 Feb – 2 Apr**	22 Apr – 3 Jul *Eastern Div	21 Jul – 25 Sep **Western Div	13 Oct – 17 Dec
NT	7 Oct – 11 Dec	28 Jan – 2 Apr	14 Apr – 19 Jun	14 Jul – 18 Sep	6 Oct – 10 Dec
QLD	7 Oct – 12 Dec	27 Jan – 2 Apr	20 Apr – 26 Jun	13 Jul – 18 Sep	6 Oct – 11 Dec
SA	13 Oct – 12 Dec	27 Jan – 10 Apr	27 Apr – 3 Jul	20 Jul – 25 Sep	12 Oct – 11 Dec
TAS	13 Oct – 18 Dec	5 Feb – 17 Apr	4 May – 10 Jul	27 Jul – 2 Oct	19 Oct – 18 Dec
VIC	6 Oct – 19 Dec	28 Jan – 2 Apr	20 Apr – 26 Jun	13 Jul – 18 Sep	5 Oct – 18 Dec
WA	13 Oct – 18 Dec	2 Feb – 2 Apr	20 Apr – 3 Jul	20 Jul – 25 Sep	12 Oct – 17 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	AUSTRAC	Australian Transaction Reports and Analysis Centre
SG	Superannuation Guarantee	ATO	Australian Tax Office
SGC	SG Charge	FWC	Fair Work Commission
TASA	Tax Agent Services Act	FWO	Fair Work Ombudsman
TFN	Tax File Number	TPB	Tax Practitioners Board
TPAR	Taxable Payments Annual Report		



The Institute of Certified Bookkeepers

## Bookkeepers Reference Guide

Institute of Certified Bookkeepers		icb.org.au
Member Services	1300 85 61 81	admin@icb.org.au
Member Support		support@icb.org.au

### Bookkeepers of the Future

Insurance		
Insurance Made Easy	1800 641 260	<a href="https://www.icb.org.au/s/approved-products/insurance">icb.org.au/s/approved-products/insurance</a>
Tax Office		
General Enquiries	13 28 66	<a href="https://www.ato.gov.au">ato.gov.au</a>
ABR	13 92 26	<a href="https://www.abr.gov.au">abr.gov.au</a>
ATO Calculators		<a href="https://www.ato.gov.au/calculators">ato.gov.au/calculators</a>
Superannuation	13 10 20	<a href="https://www.ato.gov.au/super">ato.gov.au/super</a>
BAS Agents	13 72 86	<a href="https://www.ato.gov.au/tax-professionals">ato.gov.au/tax-professionals</a>
Non-Profit	1300 130 248	<a href="https://www.ato.gov.au/non-profit">ato.gov.au/non-profit</a>
Report a Scam	1800 008 540	<a href="https://www.ato.gov.au/scams">ato.gov.au/scams</a>
Education		
ICB Upcoming Webinars		<a href="https://www.icb.org.au/s/icb-webinars">icb.org.au/s/icb-webinars</a>
ICB Recorded Webinar Library		<a href="https://www.icb.org.au/s/webinar-library">icb.org.au/s/webinar-library</a>
ICB Network Meetings		<a href="https://www.icb.org.au/s/events/network-meetings">icb.org.au/s/events/network-meetings</a>
ICB News & Newsletters		<a href="https://www.icb.org.au/s/monthly-newsletters">icb.org.au/s/monthly-newsletters</a>
ICB News Channel		<a href="https://www.icb.org.au/s/media/icb-news-channel">icb.org.au/s/media/icb-news-channel</a>
Payroll and Employer Requirements		
Employer Obligations		<a href="https://www.business.gov.au/people/employees">business.gov.au/people/employees</a>
Department of Employment		<a href="https://www.dewr.gov.au">dewr.gov.au</a>
Fair Work Ombudsman	13 13 94	<a href="https://www.fairwork.gov.au">fairwork.gov.au</a>
ICB HR Advice		<a href="https://www.icb.org.au/s/approved-products/hr-advice">icb.org.au/s/approved-products/hr-advice</a>
Employment Innovations	1300 724 500	<a href="https://www.icb.org.au/s/approved-products/hr-advice/employment-innovations">icb.org.au/s/approved-products/hr-advice/employment-innovations</a>
For all things Payroll		<a href="https://www.icb.org.au/s/Resource-Category/0T05j0000010zyjGAA/payroll">icb.org.au/s/Resource-Category/0T05j0000010zyjGAA/payroll</a>
BAS Agent Information		
For all things BAS Agent		<a href="https://www.icb.org.au/s/Resource-Category/0T05j000000H3qFGAS/bas-agent">icb.org.au/s/Resource-Category/0T05j000000H3qFGAS/bas-agent</a>
Tax Practitioners Board	1300 362 829	<a href="https://www.tpb.gov.au">tpb.gov.au</a>
Software Support and Guidance		
MYOB Support	1300 555 123	<a href="https://www.myob.com/au/support">myob.com/au/support</a>
Intuit Support	1800 046 038	<a href="https://quickbooks.intuit.com/learn-support/en-au">quickbooks.intuit.com/learn-support/en-au</a>
Xero Support		<a href="https://www.xero.com/au/support">xero.com/au/support</a>
Reckon Support	1800 732 566	<a href="https://www.reckon.com/au/support">reckon.com/au/support</a>
GovReports	1300 652 590	<a href="https://www.govreports.com.au/faq">govreports.com.au/faq</a>
Other Useful Numbers		
ACNC (Charities)	13 22 62	<a href="https://www.acnc.gov.au">acnc.gov.au</a>
ABN Lookup		<a href="https://www.abr.business.gov.au">abr.business.gov.au</a>

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

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

Payroll Tax		
State	Website	Phone
ACT	<a href="https://revenue.act.gov.au/payroll-tax">revenue.act.gov.au/payroll-tax</a>	02 6207 0028
NSW	<a href="https://revenue.nsw.gov.au/payroll-tax">revenue.nsw.gov.au/payroll-tax</a>	1300 139 815   02 7808 6904
SA	<a href="https://revenuesa.sa.gov.au/payroll-tax">revenuesa.sa.gov.au/payroll-tax</a>	08 8226 3750 (select option 5)
WA	<a href="https://wa.gov.au/organisation/departments/about-payroll-tax">wa.gov.au/organisation/departments/about-payroll-tax</a>	08 9262 1400 1300 368 364 (landline callers)
QLD	<a href="https://qro.qld.gov.au/payroll-tax">qro.qld.gov.au/payroll-tax</a>	1300 300 734
NT	<a href="https://treasury.nt.gov.au/dtf/territory-revenue-office/payroll-tax">treasury.nt.gov.au/dtf/territory-revenue-office/payroll-tax</a>	1300 305 353
TAS	<a href="https://sro.tas.gov.au/payroll-tax">sro.tas.gov.au/payroll-tax</a>	03 6166 4400   1800 001 388
VIC	<a href="https://sro.vic.gov.au/payroll-tax">sro.vic.gov.au/payroll-tax</a>	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: <a href="https://icb.org.au/s/Resources/Tax-Code-Usage">icb.org.au/s/Resources/Tax-Code-Usage</a>				

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 2025–2026 (+ Medicare 2%)	
Taxable Income	Tax Payable
0 – \$18,200	Nil
\$18,201 – \$45,000	16c 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
*The above rates do not include the Medicare levy of 2%	

ATO Rates and Thresholds 2025–2026 (as at 1st July 2025)		
Type Asset	Threshold	Conditions
Capital Acquisitions	Immediate deduction for most depreciating assets costing less than \$1,000.	Always check with Tax Agent
Capital Acquisitions Small Business	The asset threshold has reverted back to \$1000 as of 1st July 2025.	It is recommended that you report all asset expenses under Assets unless advised differently by the Tax Agent.
Superannuation		12% from 1st July 2025
Superannuation Contribution Caps	Maximum contribution base for Super Guarantee Concessional contributions (all ages)	\$62,500 income per quarter \$30,000 annually (all ages)
Car Limit	\$69,674	\$6,334 max. GST (1/11th of the car limit)
Luxury Car Tax	\$80,567	
Fuel Efficient Vehicles	\$91,387	
Motor Vehicles (Non-Rotary Engine)	88c per km (flat rate)	
Wage Tax-Free Annual Threshold	\$18,200	

Payroll Tax Thresholds 2025–2026 (as at 1st July 2025)			
State	Wage Thresholds		Rate
	Annual	Monthly	
ACT	\$2,000,000	\$166,666 0.5% surcharge over \$50m 1% surcharge over \$100m	6.85%
NSW*	\$1,200,000	\$101,918 (31 days)	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	\$104,167 (31 days)	4.0%
	\$2,000,001+	\$166,667 (31 days)	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: <a href="https://payrolltax.gov.au/resources">payrolltax.gov.au/resources</a>		*check relevant state sites for finer detail.	

**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.

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. <a href="https://fairwork.gov.au/leave/sick-and-carers-leave/unpaid-carers-leave">fairwork.gov.au/leave/sick-and-carers-leave/unpaid-carers-leave</a>
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. <a href="https://fairwork.gov.au/leave/long-service-leave">fairwork.gov.au/leave/long-service-leave</a>
Community Service Leave	Amounts/Days depend on State <a href="https://icb.org.au/s/Resources/Jury-Duty-and-Community-Leave">icb.org.au/s/Resources/Jury-Duty-and-Community-Leave</a>	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 12 weeks	Based on length of service
Provide Fair Work Information Statement to any new employee	<a href="https://fairwork.gov.au/employment-conditions/information-statements/fair-work-information-statement">fairwork.gov.au/employment-conditions/information-statements/fair-work-information-statement</a>	
Provide Casual Employment Information Statement to any new Casual Employee	<a href="https://fairwork.gov.au/employment-conditions/information-statements/casual-employment-information-statement">fairwork.gov.au/employment-conditions/information-statements/casual-employment-information-statement</a>	
Paid Parental Leave / Dad and Partner Pay	After 1 July 2025, up to 24 weeks or 120 days based on a 5-day work week. Up to 10 Days reserved for partner based on approval.	Gov. funded (Services Australia) or Current Parental Leave Payment is \$189.62 per day (before tax) or \$948.10 per 5-day week.
Casual Conversion	Casual employment only	The right to become a full-time or part-time employee 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	\$24.95 hourly or \$948 weekly	From 1st July 2025
<a href="https://smallbusiness.fairwork.gov.au/employer-advisory-service">smallbusiness.fairwork.gov.au/employer-advisory-service</a>		

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](https://icb.org.au/s/Resources/New-Employee-Guide)