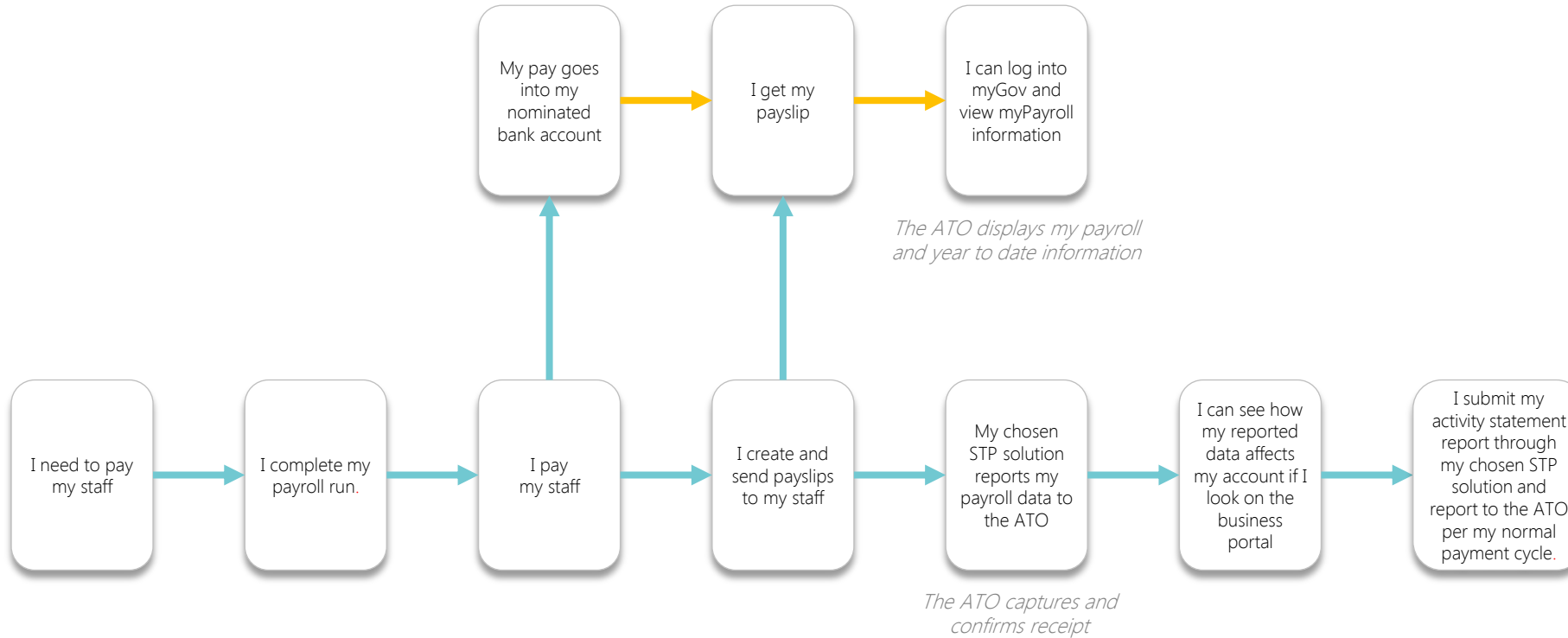


SINGLE TOUCH PAYROLL: Run Payroll process



The following design proposal illustrates what an employer would experience when paying employees with an STP-enabled solution.

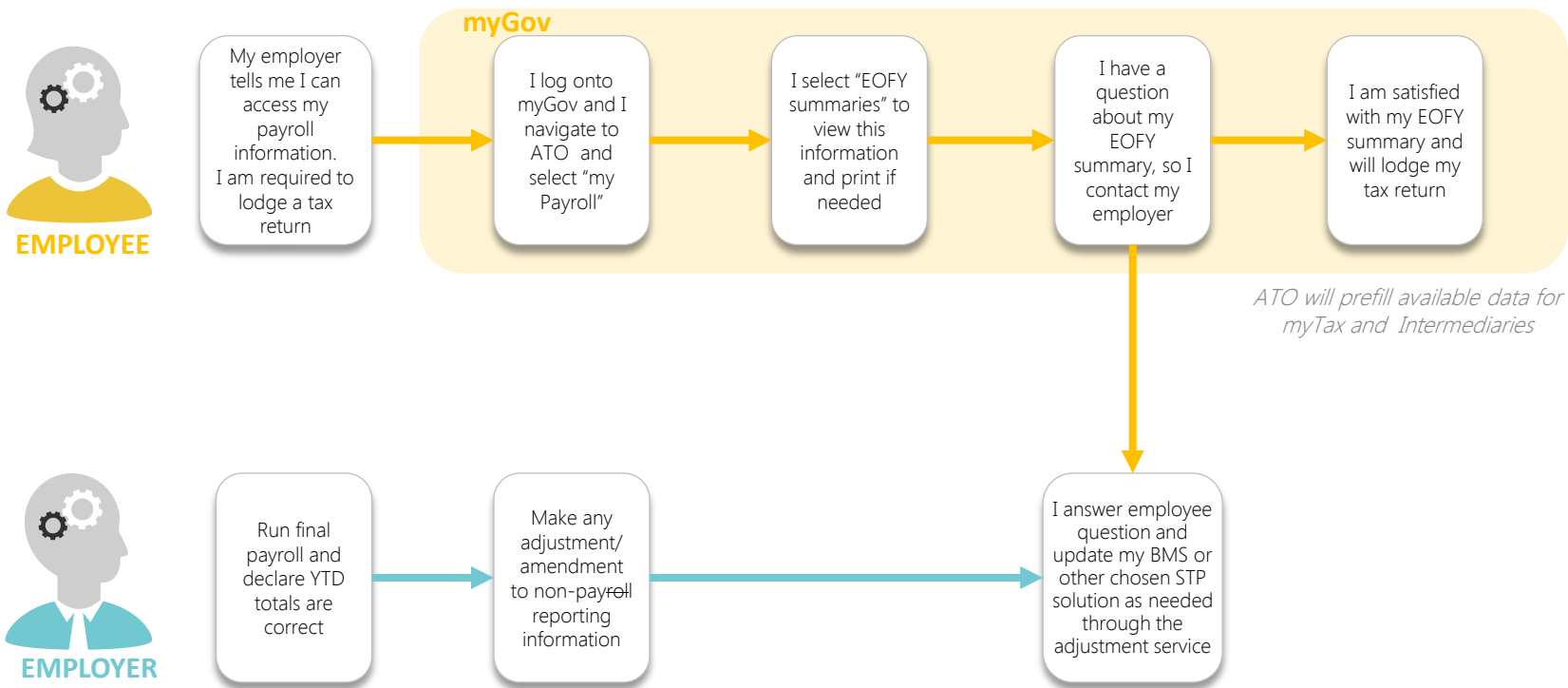


DESIGN FEATURES	Employer BMS or other chosen STP solution is source of truth.	Year to Date totals included and are required as part of a payroll event.	Payroll data includes <ul style="list-style-type: none"> • Salary and wages information • Tax withheld • Super Guarantee amount • OTE hours amounts. 	Changes and adjustments to payroll event information is typically carried out through future payroll events but can be done through a complete payroll event file replacement.	BMS or other chosen STP solution and ATO interact through SBR messaging	PAYGW figures are pre-filled in the BAS if using the business portal	Employer can make real time PAYGW payments to the ATO if they choose through the existing payment process
	ATO will only hold information and not aggregate.	Payment period and payment date is also included.					

SINGLE TOUCH PAYROLL: End of financial year (EOFY) process



The following design proposal illustrates what an employee would experience when they access EOFY information (payment summary) through myGov



DESIGN FEATURE

The adjustment service can be used to adjust YTD totals, and non-financial information.

Adjustment service can be used for non-payroll reporting information such as:

- Reportable fringe benefit amounts
- Reporting employee super contribution.

The adjustment service can be used for an employer to satisfy their declaration that they have met their obligations to the Commissioner.

Employees will be able to view their EOFY summaries online via myGov.

Payment summaries available through STP are:

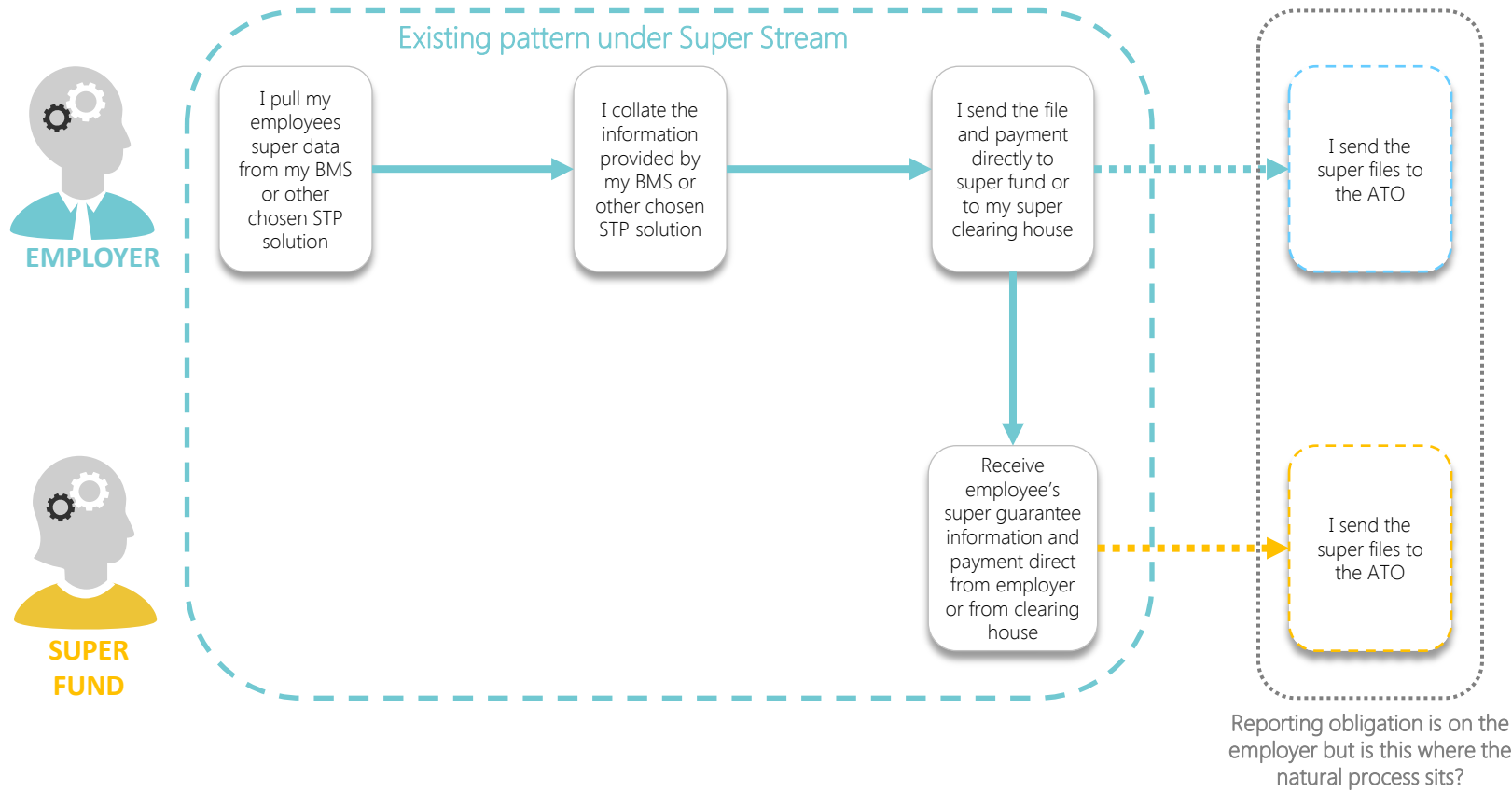
- Individual Non Business
- Foreign employment Income
- Eligible Termination Payment
- Business and Personal Services Income (labour hire and voluntary)

EOFY information will be used to prefill tax returns.

SINGLE TOUCH PAYROLL: Reporting Superannuation to ATO



The following design proposal illustrates what the employer would experience when paying an employee's super guarantee.



DESIGN FEATURE

Clearing house sends contribution data directly to each fund and payment is processed

Aligns to Super Stream

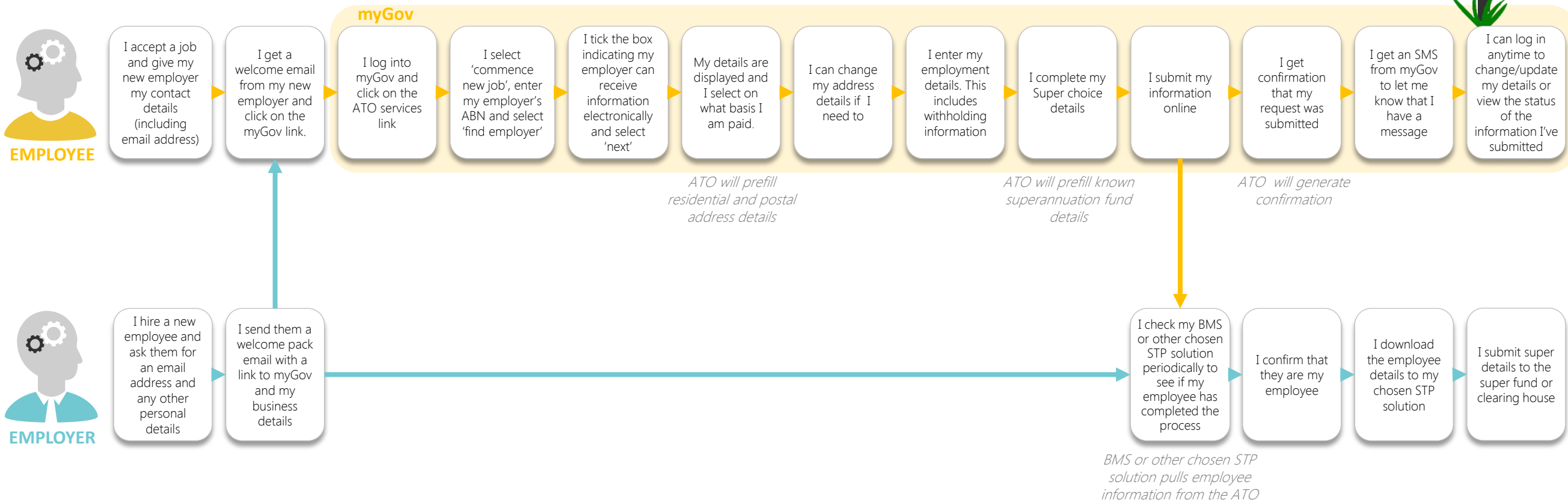
NEW: Only reporting mandatory information

SINGLE TOUCH PAYROLL: Commencement of a new employee via myGov



The following design proposal illustrates:

- What a new employee would experience when they complete their TFN declaration and Super choice information online
- What an employer would experience when they accept this information into their business management software (BMS) or other chosen STP solution.



DESIGN FEATURES

Assumption: Welcome email will include employer ABN & Legal entity name.

Assumption: Employee has a TFN, myGov account & has linked to the ATO

Employee selects from list;

- Employee
- Labour Hire,
- Contractor,

TFN DEC information includes:

- Employment Type
- Residency Status
- Tax Free Threshold
- Loan details (i.e. HECS/HELP)
- PAGW withholding
- Tax offsets

Employee selects from:

- current Super fund (APRA/RSA) or SMSF
- Employers default fund
- Add a current non listed Super Fund

Employee ticks box to identify employer can receive forms electronically, Submitted forms will expire after 150 days if not downloaded by employer

BMS or other chosen STP solution and ATO interact through SBR messaging.

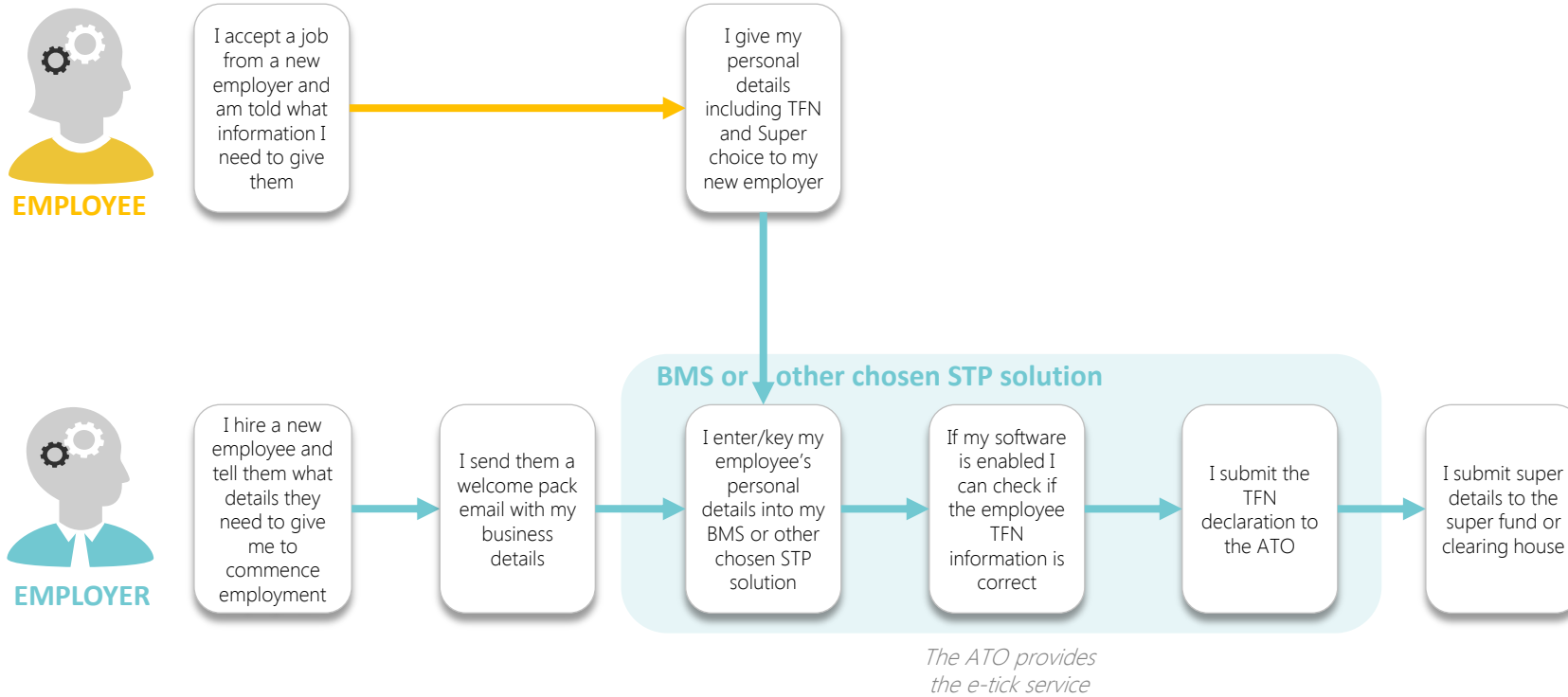
SMS notification will depend on an individual's preferences through myGov

Employee can access their Commence New Job form and see the status of submitted form

SINGLE TOUCH PAYROLL: Commencement of a new employee via BMS or other chosen STP solution



The following design proposal illustrates what an employer would experience when hiring a new employee



DESIGN FEATURE

TFN validation service is available through SBR connect to ATO.. This service will match an employee's TFN with internal ATO systems. This enables an employee to access myGov and ATO services such as myTax.

BMS or other chosen STP solution and ATO interact through SBR messaging