

Single Touch Payroll

Headcount



Employer _____

Reviewer _____ Date of Review ____ / ____ / ____

You will be exempt from reporting under STP for the 2018 financial year if you:

- had fewer than 20 employees for at least 10 out of the preceding 12 months
- reasonably expect to have fewer than 20 employees for at least 10 out of the immediately following 12 months.

Verifying the count of your employees	
Include in headcount: (Numbers on the payroll system)	
• full-time employees	
• part-time employees	
• casual employees and seasonal workers who are on your payroll on 1 April and worked any time during March. There are exemptions to counting seasonal workers who were employed for a short-time only.	
• employees based overseas	
• any employee absent or on leave (paid or unpaid).	
Sub-Total	
Don't include in headcount:	
• any employees who ceased work before 1 April	
• casual employees who did not work in March	
• independent contractors	
• staff provided by a third-party labour hire organisation	
• company directors	
• office holders	
• religious practitioners.	
Sub-Total – reduce the number (if they were included above)	
Total	

Directors, office holders and religious practitioners are not included in the headcount. They are not considered employees within the common law meaning of the term.

- Count each employee, not the full time equivalent (FTE).
- The headcount is a bit like the census. You can do it after 1 April, but you need to count the employees who were on your payroll on 1 April.
- Once you become a substantial employer you will need to continue reporting through STP even if your employee numbers drop to 19 or less – unless you apply for and are granted an exemption. If you exceed 19 after 1 April you do not need to enter STP unless you have more than 19 next 1 April 2019 or unless the law is changed as proposed.
- You don't need to send us your headcount information. This is for you to determine if you need to start STP reporting from 1 July 2018. You may want to keep a copy for your own records.
- If you are part of a company group, you must include the total number of employees employed by all member companies of the wholly-owned group.

This worksheet shows the true and correct headcount for the employer _____