



Single Touch Payroll

- <https://www.ato.gov.au/Business/Single-Touch-Payroll/>
- Last modified: 20 Apr 2018
- QC 54701

Single Touch Payroll is a reporting change for employers.

It starts from 1 July 2018 for employers with 20 or more employees.

You will report payments such as salaries and wages, pay as you go (PAYG) withholding and superannuation information from your payroll solution each time you pay your employees.

Single Touch Payroll will be expanded to include employers with 19 or less employees from 1 July 2019. This is subject to legislation being passed in parliament.

Count the employees on your payroll as of 1 April to see if you need to get ready for Single Touch Payroll.

Next step:

- [How to count your employees](#) [↗]

Watch:

This short video provides an overview of Single Touch Payroll.

This short video provides an overview of how Single Touch Payroll works.


Find out about:

- [About Single Touch Payroll](#)
- [Get ready for Single Touch Payroll](#)
- [Report through Single Touch Payroll](#)
- [Single Touch Payroll for employees](#)
- [News, events and resources](#)

About Single Touch Payroll

- <https://www.ato.gov.au/Business/Single-Touch-Payroll/About-Single-Touch-Payroll/>
- Last modified: 24 May 2018
- QC 54702

We have produced the following summary factsheet as a handy resource:

- [Single Touch Payroll factsheet \(PDF 228KB\)](#) 
- [Single Touch Payroll factsheet \(text version\)](#)

Single Touch Payroll (STP) aligns your reporting obligations to your payroll processes.

You will report to us each time you pay your employees. Your pay cycle does not need to change. You can continue to pay your employees weekly, fortnightly or monthly.

The information you send us will include your employees' salaries and wages, allowances, deductions (for example, workplace giving) and other payments, pay as you go (PAYG) withholding and superannuation information.

Employers with 20 or more employees:

- You need to start reporting to us through STP from 1 July 2018 if your software is ready.
- Some payroll software providers have asked us for more time to update their products – check if your product has a deferred start date.
- If your software will be ready by 1 July 2018 but you won't be ready, you will need to apply for your own deferred start date.

Employers with 19 or less employees:

- From 1 July 2019 STP will be mandatory, subject to legislation passing in parliament.
- You can choose to report through STP before 1 July 2019 if your software is ready.

What will change with Single Touch Payroll

Each time you pay your employees, you will report the tax and super information to us from your Single Touch Payroll (STP)-enabled payroll solution.

You will not need to provide payment summaries to your employees for the payments you report through STP:

- Employees will be able to view their payment information in ATO online services, which they will access through their [myGov](#)[®] account. Your employees can also request a copy of this information from the ATO.

- To be exempt from giving payment summaries, you will need to make a [finalisation declaration](#).

From July 2019 we will pre-fill activity statement labels W1 and W2 with the information we have received from you. If you are a small to medium withholder, you will continue to lodge an activity statement as you do now.

Summary of legislative changes

Current law – till 30 June 2018

- Employers are required to withhold amounts from an employee's salary or wages at the time it is paid. They notify the Commissioner of Taxation of the amount withheld at a later date, remit these amounts to the Commissioner, provide each employee with an annual payment summary and provide an annual report to us.
- Employers are required to report superannuation contribution information to funds on the same day they make a contribution to the fund (through SuperStream). Employers are not required to report this information to us.
- However, employers must lodge superannuation guarantee (SG) statements to the Commissioner if they have a SG shortfall for a quarter, or if required to do so by the Commissioner under the *Superannuation Guarantee (Administration) Act 1992*.

New law – from 1 July 2018

- Employers with 20 or more employees are required to report to the Commissioner through Single Touch Payroll-enabled software.
- The following information must be reported on or before the day you withhold from a payment (the pay day):
 - payment information, including salary or wages, allowances, deductions, etc.
 - withholding amounts
 - superannuation liability information or ordinary times earnings (OTE).
- Employers who fully report all the information required through Single Touch Payroll will not have to comply with a number of other reporting obligations under the existing law. This includes providing certain payment summaries and the corresponding payment summary annual report (PSAR). They will need to provide a finalisation declaration with us.

How to report

You can report through Single Touch Payroll (STP) in one of the following ways:

- Report from your current payroll solution when it is STP-ready.
 - A payroll solution is the accounting, business management or payroll software you use to run your payroll and pay your employees.
- Report from a new payroll solution which is STP-ready.
- Ask a third party, such as your registered agent, to report through STP on your

behalf.

Report from your current payroll solution

Talk to your payroll software provider to find out how and when your current payroll solution will be ready for Single Touch Payroll (STP).

Your payroll software provider may offer STP reporting in one of the following ways:

- An end-to-end solution, which allows employers to report and send the file directly to us.
- A solution which allows employers to report through their software and send the file through a third party, which is integrated into the software.
- A solution that offers STP reporting only. Employers will need to send the file to us separately through a third party, such as a sending service provider (SSP).

Your provider can let you know which solution they offer.

You can also refer to the Australian Business Software Industry Association (ABSIA) [product catalogue](#)[□] for details of STP-enabled products and third-party solution providers.

Choose a new payroll solution

You may need to choose a new payroll solution if:

- you currently report to us on paper
- your existing payroll solution will not offer Single Touch Payroll (STP) reporting
- you want a product that better suits your business needs.

You should make sure your new payroll solution offers STP reporting. You may want to speak to your registered agent to find out which payroll solution best suits you.


You can also check the [ABSIA product catalogue](#)[□].

Ask a third party to report on your behalf

You can ask a third party, such as a registered agent or payroll service provider, to report on your behalf.

It is your obligation as an employer to make sure they will be reporting through Single Touch Payroll.

See also:

- [Get ready for Single Touch Payroll](#)
- [Report through Single Touch Payroll](#)
- [Single Touch Payroll factsheet \(PDF 228KB\)](#) 

Get ready for Single Touch Payroll

- <https://www.ato.gov.au/Business/Single-Touch-Payroll/Get-ready-for-Single-Touch-Payroll/>
- Last modified: 30 May 2018
- QC 54703

You may need to determine if Single Touch Payroll (STP) applies to you in the 2018-19 financial year. Only employers with 20 or more employees need to start reporting from 1 July 2018.

To find out if STP applies to you, count the employees who were on your payroll on 1 April 2018. Count each employee, not their full time equivalent (FTE).

If your headcount totals 20 or more employees you will need to:

- report through STP from 1 July 2018
- continue reporting through STP even if your employee numbers drop to 19 or less.

If your headcount totals less than 20 employees:

- you do not need to start STP reporting in 2018-19, even if your employee numbers rise during the year
- you will need to do a headcount again on 1 April 2019.

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.

See also:

- [Get ready checklist](#)

How to count your employees

Who to include in your headcount

Include the following in your headcount:

- full-time employees
- part-time employees
- casual employees and seasonal workers who were 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).

Who not to include in your headcount

Don't include the following in your 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.

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.

However, when you start reporting through STP you will need to report their payment information. This is because the payments are subject to withholding and are currently reported in the form [PAYG payment summary – individual non-business \(NAT 0046\)](#).

Find out more:

- [Get ready for STP checklist](#)

Get ready for STP checklist

Once you've determined you need to report through STP in the 2018-19 financial year, you will need to get ready. To do this:

- [Speak to your payroll software provider](#)
- [Stay informed](#)
- [Review your business processes](#)
- [Apply for more time if you need it](#)
- [See our employer guidelines](#)
- [Update your software when it is ready, and start reporting to us](#)

Speak to your payroll software provider

Find out how your payroll software provider will offer STP reporting – this may be through an update to your existing software, or an additional service. Also remember to:

- check if they have a deferred start date for your product
- find out what support they will offer to their clients to transition to STP
- subscribe to their communications – this may be via email, newsletter or web updates.

Stay informed

Keep up to date with our news and events by following us on [Facebook](#)^{ca}, [Twitter](#)^{ca} and [LinkedIn](#)^{ca}. Keep receiving the right information by ensuring:

- we have the right contact details for your business or organisation
- making sure you have the right authorisations in place.

Review your business processes

Check that your payroll staff know about STP. You should ensure that you are:

- paying your employees correctly
- calculating your employees' super entitlements correctly
- addressing overpayments correctly
- maintaining accurate information including names, addresses, and date of birth records.

Apply for more time if you need it

If your software will be ready, but you won't, you will need to apply to us for a deferred start date using our [online form](#).

If your payroll software provider will not be ready, they will provide you with a deferral reference number from us and a new date to start reporting using STP.


Make sure you follow our guidelines and provide all the evidence required. We only provide deferrals for extenuating circumstances.

See our employer guidelines


We've developed detailed [guidelines](#) to help you understand all the requirements of STP.

Update your software when it is ready, and start reporting to us

We will help and support you through your first year of reporting. Remember, if you make a mistake, you will be able to make corrections. The first year is a transition and penalties will generally not apply.

You can also download the checklist in a portable document format – [Single Touch Payroll get ready checklist \(PDF 194KB\)](#)  .

See also:

- [Single Touch Payroll deferrals](#)
- [Single Touch Payroll exemptions](#)
- [Registered agents providing a payroll service](#)
- [Single Touch Payroll employer guidelines](#)
- [Single Touch Payroll employer reporting guidelines \(PDF 102 KB\)](#) 

Single Touch Payroll exemptions

- <https://www.ato.gov.au/Business/Single-Touch-Payroll/Get-ready-for-Single-Touch-Payroll/Single-Touch-Payroll-exemptions/>
- Last modified: 03 Jul 2018
- QC 56187

Under Single Touch Payroll (STP) there are exemptions. This includes exemptions for:

- reporting through STP for a particular financial year, or reporting certain payments
- reporting certain employees through STP.

Exemptions for the financial year

You may be exempt from reporting through STP for the 2018-19 financial year, or exempt from reporting certain payments.

If you're exempt from STP reporting for a particular financial year, you will need to start STP reporting in the following year, or apply for another exemption. You must continue to comply with your existing PAYG withholding obligations including:

- reporting and paying your PAYG withholding liability
- giving payment summaries to your employees
- giving a payment summary annual report to us.

Employers with seasonal workers

We understand some employers need to employ casual workers for a short time during peak periods – such as a long weekend, or due to seasonal work.

This may increase the number of employees on your payroll to 20 or more on 1 April 2018.

You will be exempt from reporting under STP for the 2018-19 financial year if both of the following circumstances apply:

- you had fewer than 20 employees at any one time for at least 10 continuous months out of the preceding 12 months (that is, from 1 April 2017 to 31 March 2018)
- you reasonably expect to have fewer than 20 employees at any one time for at least 10 continuous months out of the 12 months immediately after 1 April 2018 (that is, from 1 April 2018 to 31 March 2019).

If you are a member of a wholly owned group, you will only be exempt if the whole group satisfies these two circumstances.

If you decide to make use of this exemption, you don't need to apply or advise us. However, you should keep records that support your decision.

Insolvency practitioners

If you're an insolvency practitioner for an employer with 20 or more employees, you will not be required to report through STP on their behalf in 2018-19.

However, if that employer was using STP-enabled software to pay their employees and report to us, you can choose to continue STP reporting if you have access to the same software.

You will need to report your own employees' tax and super information through STP if you're an employer with 20 or more employees.

You don't need to apply for the insolvency practitioner exemption or advise us. However, if you decide to make use of this exemption you should keep records that support your decision.

Long service leave and redundancy schemes

Employers in certain industries, such as building, construction, or cleaning, may make regular contributions to a long service leave or redundancy scheme for their employees. Those employees, who are members of the scheme, may then be entitled to a payment of long service leave or termination of payment if certain conditions are met.

If you're an administrator of one of these schemes, and you don't use STP-enabled payroll software to manage payments to members, you are exempt from reporting those payments through STP for the 2018-19 financial year.

You will need to report your own employees' tax and super information through STP if you're an employer with 20 or more employees.

If you decide to make use of this exemption, you don't need to apply or advise us. However, you should keep records that support your decision.

Exemptions for reporting certain employees

Some employers may be exempt from reporting payments made to certain employees through STP for the 2018-19 financial year.

Foreign employees

You will be exempt from reporting payments to foreign employees if all of the following apply:

- the employee is employed by an offshore entity, for example, an entity that is non-resident for Australian taxation purposes
- the employee is seconded to Australia
- all or part of the employee's base salary and other remuneration is paid by an offshore entity
- you maintain a shadow payroll arrangement for the employee, for example, a notional payroll for the purposes of tax and social security obligations and internal tax equalisation and protection policies.

You will need to report any employee that does not meet all the criteria listed above.

You don't need to apply for this exemption or advise us. However, if you decide to

make use of this exemption you should keep records that support your decision.

We are also considering further reporting relief and will publish additional information once it becomes available.

What to do if you need an exemption not listed

We will consider granting an exemption for reporting through STP for a financial year, or reporting a particular employee or group of employees.

Employers who run their business in an area with no internet service can seek an exemption for one or more financial years. A registered tax or BAS agent can apply for an exemption on an employer's behalf.

You should submit an exemption request using the Business Portal, Tax Agent or BAS Agent Portal. Once in the portal:

1. Select General questions/problems/help as the message topic.
2. Enter Single Touch Payroll as the message subject.

Include the following information:

- the number of employees on your payroll – this will help us understand the size and complexity of your business
- the reasons why you are unable to report through STP
- any steps you have taken to attempt to get ready for STP
- any supporting evidence that may help us understand your circumstances.

If you are requesting an exemption for reporting a particular employee or group of employees, provide:

- the details of the employee
- the nature of their employment
- any supporting evidence.

Once we receive your request, we may contact you for further information.

Note: The Australian Government announced STP will be expanded to include employers with 19 or less employees from 1 July 2019. This is subject to legislation being passed in parliament.

Single Touch Payroll deferrals

- <https://www.ato.gov.au/Business/Single-Touch-Payroll/Get-ready-for-Single-Touch-Payroll/Single-Touch-Payroll-deferrals/>
- Last modified: 03 Jul 2018
- QC 56186

Some employers may not be ready to start STP reporting from 1 July 2018 and will need a later start date. We call this a deferral.

Employers, software providers, tax professionals and payroll service providers can apply for a deferral.


Deferrals for clients of payroll software providers

Some payroll software providers may not have their products ready for STP by 1 July 2018 and may have applied for a deferral on behalf of their clients.

Any deferral granted by us will cover the existing clients of that software version. These clients will need to start reporting through STP on or before the deferred date granted.

Your payroll software provider will let you know if and when a deferral is granted for your software version, and provide you with a deferral reference number (DRN). This is for your records only. If you are unable to get ready by this deferred date, you will need to apply for your own employer deferral in addition to this.

Deferrals for employers

If you are unable to start STP reporting from 1 July 2018, or by your software provider's start date, apply for a deferral using the online form at [Single Touch Payroll – employer deferral request \(NAT 74985, PDF 1.7MB\)](#) 

Note: Tax and BAS agents should use this form when lodging a deferral request for a single employer client who is not ready to start STP reporting from 1 July.


Deferrals will be considered if you:

- are unable to get ready by your software provider's deferred start date
- are transitioning to a new STP-enabled solution
- are using a customised payroll solution and you need time to configure and test your updated product
- have complex payroll arrangements and need additional time to transition to STP
- have entered administration or liquidation
- have been impacted by a natural disaster
- are affected by other circumstances which are out of your control.

You or your registered agent can submit your completed form using the Business Portal, Tax Agent or BAS Agent Portal.

Deferrals for registered agents

You must be a [registered tax or BAS agent](#)^{E2} to report through STP for your clients.

If you are a registered agent providing a payroll service, you can apply for a deferral for your clients using our online form at [Single Touch Payroll deferral request – Registered agents providing a payroll service \(NAT 75015, XLSX 44 KB\)](#) 

Payroll services include processing payroll on behalf of the employer, or performing any payroll related functions that involve interpreting legislation and assisting employers to calculate their PAYG withholding and super guarantee liability.

Apply for a deferral if:

- the payroll software you use has a deferred start date from us and you need additional time to implement STP beyond that date
- the payroll software you use will be STP-enabled by 1 July 2018 but you need additional time to implement STP beyond that date
- the payroll software you use is discontinued, and you need additional time to implement new STP-enabled payroll software
- the software used by your clients will not be STP-enabled by 1 July 2018 and you need additional time to implement the solution across all relevant clients
- the software used by your clients will be STP-enabled by 1 July 2018 but you need additional time to implement the solution across all relevant clients
- there are other extenuating circumstances where you or your clients require additional time to implement STP.

You will need to provide evidence and demonstrate a transition plan to get ready by the requested deferral date.

When you apply for a deferral, list all the clients who need to be covered by the deferral. If granted, you or your employer clients will need to start reporting through STP on or before the deferral date granted.

See also:

- [TPB\(I\) 31/2016 Payroll service providers](#)²⁷ – for more information about registered agents.

Deferrals for unreliable or no internet service

If you live in an area where there is no internet connection, or the connection or service is intermittent or unstable, this will impact your ability to report through STP.

You or your registered tax or BAS agent can apply for a deferral or exemption through the Business Portal, Tax Agent or BAS Agent Portal. You can also phone us on 13 28 66 if you are unable to lodge a portal request.

We understand you may experience:

- an inability to connect to the internet
- a connection that requires multiple attempts
- dropouts or disconnections
- exceedingly slow data transfer.

When you lodge your request or contact us, we will discuss your individual circumstances and offer more time to lodge your STP report each time you run your payroll. You will need to provide evidence and meet our requirements.

If a deferral is not practical, such as in areas where there is no internet connection

at all, we will consider providing you with an exemption to STP reporting.

How to lodge your request

You or your registered agent can submit a request using the Business Portal, Tax Agent or BAS Agent Portal.

To submit the request within your chosen portal:

1. select General questions / problems / help as the message topic
2. enter Single Touch Payroll Enquiries as the message subject.

Include the following information:

- your ABN
- your contact details and preferred time to be called
- the name of your payroll software and the version you are using
- the address of the premises where STP payroll reporting is conducted
- details of any issues preventing you from reporting through STP
- how often your internet issues occur
- how you conduct other digital transactions such as internet banking, emails, SuperStream reporting
- the amount of additional time you would require to lodge your STP payroll event each week if applicable.

You should provide any supporting evidence that may help us understand your circumstances, including if you need more time to lodge, or are not able to lodge at all.

Note: When we receive your request we may contact you for further information.

Registered agents providing a payroll service

- <https://www.ato.gov.au/Business/Single-Touch-Payroll/Get-ready-for-Single-Touch-Payroll/Registered-agents-providing-a-payroll-service/>
- Last modified: 03 Jul 2018
- QC 56185

If you provide a payroll service to any client with 20 or more employees, you can report through Single Touch Payroll (STP)-enabled software on their behalf from 1 July 2018, or when your software is ready.

You will need to be a registered [tax or BAS agent](#)²⁷ and be linked to your client in our system in order to lodge your clients' STP report. This includes payroll service providers and payroll bureaus.

Payroll services include:

- processing payroll on behalf of the employer
- performing any payroll related functions that involve interpreting legislation and assisting employers to calculate their pay as you go (PAYG) withholding and super guarantee liability.

STP reports lodged by anyone providing a payroll service on behalf of a client without a Registered Agent Number (RAN) disclosed and a relationship to the employer will fail. In addition, you may be in breach of the *Tax Agent Services Act 2009* (TASA).

What to do if you're registered and linked to your client

If you're a registered agent already linked to your client you can lodge STP reports on their behalf when your software is ready.

There is no change to existing processes for registered agents creating links to clients at either the client or account level.

How to create a link to your client

If you are registered as a tax or BAS agent, you will need to create a link to your client.

To do this you will need to phone us on 13 72 86 and use Fast Key Code 1 3 1 1 between 8:00am and 6:00pm Monday to Friday.

You are not able to create this link through the Tax or BAS Agent Portal.

There can only be one registered agent at any level per ABN – such as the client, account or role level. However, the registered agent at each level may be different.

How to register as an agent

To register as an agent before you submit an STP report you will need to complete an online application and provide supporting documentation to the [Tax Practitioners Board](#)[□].

See also:

- [Single Touch Payroll deferrals](#)
- [Single Touch Payroll exemptions](#)
- [Single Touch Payroll employer guide](#)
- [TPB 31/2016 Payroll service providers](#)[□]

Single Touch Payroll registered agent deferral form

- <https://www.ato.gov.au/Business/Single-Touch-Payroll/Get-ready-for-Single-Touch-Payroll/Single-Touch-Payroll-registered-agent-deferral-form/>
- Last modified: 03 Jul 2018
- QC 56182


Complete the *Single Touch Payroll deferral request – Registered agents providing a payroll service* (NAT 75015) if:

- you provide a payroll service and will not be ready to report through Single Touch Payroll (STP) on behalf of your clients from 1 July 2018,
- you need more time to support your employer clients to transition to STP.
- You need to download the form using a laptop or PC device.

To download the form:

1. Complete all the required fields in the deferral request form and save a copy in Excel format to your computer.
2. In the Tax Agent Portal or Bas Agent Portal select General questions/problems/help as your portal message topic.
3. Enter Single Touch Payroll Deferrals as the message subject.
4. Attach and send your deferral request and supporting documentation.

Next step:

- [Single Touch Payroll deferral request – Registered agents providing a payroll service \(NAT 75015, XLSX 44 KB\)](#) 

After you submit your request

It may take up to 28 days for us to process your request around peak lodgment dates. Do not resend a further deferral application for the same clients within the 28-day processing period. This could cause possible delays to the processing of your original request.

We will let you know when your request has been processed, and provide details of the new deferral dates for eligible clients through either the Tax Agent Portal or BAS Agent Portal.

If your deferral request is varied or declined you will receive notification through the portal.

Single Touch Payroll employer deferral request form

- <https://www.ato.gov.au/Business/Single-Touch-Payroll/Get-ready-for-Single-Touch-Payroll/Single-Touch-Payroll-employer-deferral-request-form/>

- Last modified: 03 Jul 2018
- QC 56183

Complete the *Single Touch Payroll – employer deferral request* (NAT 74985) which is available in portable document format (PDF) if:


- you are an employer with 20 or more employees and you will not be ready to start STP reporting from 1 July 2018, or your software provider's deferred start date
- you are a Tax or BAS agent lodging a deferral request for a single employer client who is not ready to start STP reporting from 1 July.

You need to download the form using a desktop or laptop device.

To download the form:

1. Right click on the link and select 'Save (link) target as' (wording may vary depending on your internet browser).
2. Open the form and enable JavaScript if prompted.
3. Complete and save the form on your computer.
4. Attach the form and any supporting documentation to your portal message.

Next steps:

- [Single Touch Payroll – employer deferral request \(NAT 74985, PDF 1.7MB\)](#) 
- submit the completed deferral application form and any supporting documents through the Business Portal (employers), Tax Agent Portal or BAS Agent Portal.

Report through Single Touch Payroll

- <https://www.ato.gov.au/Business/Single-Touch-Payroll/Report-through-Single-Touch-Payroll/>
- Last modified: 04 Jun 2018
- QC 54704

Once you start reporting to us through your Single Touch Payroll (STP)-enabled software you will be sending us your tax and superannuation information on or before each pay day. We call this a 'pay event'.

You will be able to make corrections to the information you have sent to us. You can do this through an 'update event', or in the next regular pay event.

- There are mandatory payments that you must report, voluntary payments that you can choose to report, and some payments you can't report with Single Touch Payroll (STP). We have developed an employer guide to help you report through STP when you're ready. You can access and print out a PDF

version of this content, [Single Touch Payroll employer reporting guidelines \(PDF, 102KB\)](#)  .

During the first 12 months that you report through STP you will be exempt from an administrative penalty for failing to report on time. This is unless we have first given you written notice advising that a failure to report on time in the future may attract a penalty.

Find out about:

- [About Single Touch Payroll](#)
- [Preparing for Single Touch Payroll](#)
- [What you need to report](#)
- [The rules of reporting through Single Touch Payroll](#)
- [Correcting a pay event report](#)
- [Finalising your Single Touch Payroll data](#)
- [Transitioning to Single Touch Payroll](#)
- [Remitting PAYG withholding](#)
- [Employee commencement services](#)
- [What employees need to know](#)

Single Touch Payroll for employees

- <https://www.ato.gov.au/Business/Single-Touch-Payroll/Single-Touch-Payroll-for-employees/>
- Last modified: 02 Jul 2018
- QC 54706

The way employers report your tax and super information to us is gradually changing.

This reporting change is called Single Touch Payroll (STP) and it applies to employers that have 20 or more employees.

Some employers have already started STP reporting. However, the majority of employers with 20 or more employees will start from 1 July 2018.

If your employer reports through STP they will send us your tax and super information each time they pay you. We call this 'real-time reporting'.

Don't worry; you'll still be paid the same way. However, there will be some changes for you.

Find out about:

- [What Single Touch Payroll means for employees](#)

- [Setting up your myGov account](#)
- [Accessing your income statement or payment summary online](#)

What Single Touch Payroll means for employees

- <https://www.ato.gov.au/Business/Single-Touch-Payroll/Single-Touch-Payroll-for-employees/What-Single-Touch-Payroll-means-for-employees/>
- Last modified: 02 Jul 2018
- QC 56168

Here are some of the changes you will see if your employer reports to us through Single Touch Payroll (STP).

You will see your year-to-date tax and super information in myGov.

- You will see this information by logging in to myGov and accessing ATO online services.
 - It's easy to set up and manage a myGov account if you don't have one. You can now use your mobile number or email address to sign in.
 - It's not compulsory to have a myGov account. However, you won't be able to see your year-to-date tax and super information online without one.
- Each time your employer pays you, your year-to-date tax and super information will be updated in myGov.
 - It may take a few days for your myGov information to be updated after your employer pays you. That means the information you see in myGov may not always match what you see on your payslip.
 - Year-to-date information is a total of the payments made by your employer from the start of the financial year.

Your payment summary information will also be in myGov.

- Your employer is not obliged to give you an end-of-year payment summary for the information they report through STP (the law has changed).
- Your payment summary information will be available in myGov at the end of the financial year.
 - If your employer has already started STP reporting, ask them how you will get your payment summary for this financial year (2017–18). See [Accessing your income statement or payment summary online](#).
 - STP has started gradually, and some employers may choose to issue payment summaries for the first year.
- Your payment summary information will be called an 'income statement' in myGov. This is the equivalent of your payment summary (some people may

still refer to it as a group certificate).

- We'll send a notification to your myGov inbox when your income statement is 'tax ready' so you or your tax agent can complete your tax return.
- You'll be able to contact us for a copy of your income statement.
- You can continue to lodge your tax return as you do now. This may be through a registered tax agent, or myTax.

You can check if your super has been paid.

- Your employer will tell us how much super they are required to pay to your fund.
- Super funds will let us know once your employer has made the payment to your fund (this will start from 2019).
- Just remember, employers pay super contributions at different times, and that's okay. However, they must pay at least quarterly.

Your registered tax agent will also be able to access your STP information.

- Your tax agent will know if your employer reports through STP.
- Your income statement will be available for your agent to prepare your tax return.

See also:

- [Accessing your income statement or payment summary online](#)
- [Setting up your myGov account](#)
- [Single Touch Payroll for employees](#)

Setting up your myGov account

- <https://www.ato.gov.au/Business/Single-Touch-Payroll/Single-Touch-Payroll-for-employees/Setting-up-your-myGov-account/>
- Last modified: 02 Jul 2018
- QC 56169

If your employer pays you using Single Touch Payroll (STP), you can see your year-to-date tax and super information online in myGov as well as your payment summaries or income statements.

myGov is easy to set up. Go to my.gov.au, select Create an account at the bottom of the screen and follow the instructions. You will need an email address to create your account.

Once your myGov account is set up, you can link it to ATO online services.

Log in or create a myGov account

Media: How to create a myGov account and link to the ATO
<http://tv.ato.gov.au/ato-tv/media?v=bd1bdiubfo8e4m>[↗] (Duration: 03:56)

Contact us if you need help

It is not compulsory to have a myGov account.

If you don't create one you will need to contact the ATO to get a copy of your income statement after 15 August 2018. If you call before that date your information may not be finalised by your employer.

You can phone us on 13 28 61.

See also:

- [Accessing your income statement or payment summary online](#)
- [Online services – Individuals and sole traders](#)
- [What Single Touch Payroll means for employees](#)
- [Single Touch Payroll for employees](#)

Accessing your income statement or payment summary online

- <https://www.ato.gov.au/Business/Single-Touch-Payroll/Single-Touch-Payroll-for-employees/Accessing-your-income-statement-or-payment-summary-online/>
- Last modified: 02 Jul 2018
- QC 56167

You may not receive a payment summary from your employer if they are reporting through Single Touch Payroll (STP). Some employers started reporting in the 2017–18 financial year.

- Your payment summary information will now be available online in myGov. It will be called an 'income statement'.
- Some employers may choose to give their employees payment summaries for the 2017–18 financial year. Ask your employer how you will receive your

- payment summary if you're not sure.
- If you use a tax agent they will receive the information they need to complete your tax return. This has not changed.
- Not all employers are reporting through STP. You will continue to get a payment summary from any employer not reporting this way.

About your income statement

You will need a myGov account linked to ATO online services to access your income statement.

- Your income statement will show your year-to-date salary and wages, the tax that has been withheld and your employer super reported amounts.
- This information will be updated each time your employer pays you. This is similar to the information you would normally see on your payslip.
- After the end of the financial year, your income statement will have the information you need to prepare your tax return. This is the equivalent of your annual payment summary. Some people may still call this a group certificate.

How to access your income statement

Follow these instructions once your myGov account is set up and linked to ATO online services:

1. Log in to myGov.
2. Select ATO online services.
3. Click on My profile at the top of the screen.
4. Select My employment and Income statement.

On the screen you will see the income you have earned from your employer or employers for the financial year, and the tax that has been withheld.

Using your income statement for your tax return

You will be able to see if your income statement is ready for you to prepare your tax return.

- 'Tax ready' means your income statement is complete and the information will be pre-filled into your tax return.
- 'Year to date' or 'Not tax ready' means your Income statement may be incomplete and must be checked before it is used.
- Employers must finalise your information by 14 August. Your income statement may not be ready before that date.

If you use a tax agent, they will have access to the information they need to complete your tax return.

You may continue to get a payment summary from another employer if you have more than one job. Make sure you have all the information you need to prepare your tax return. This may include an income statement as well as payment summaries from other employers.

See also:

- [What Single Touch Payroll means for employees](#)
- [Setting up your myGov account](#)
- [Single Touch Payroll for employees](#)

News, events and resources

- <https://www.ato.gov.au/Business/Single-Touch-Payroll/News,-events-and-resources/>
- Last modified: 01 May 2018
- QC 54705




News

6 March 2018

[Time for employers to get ready for Single Touch Payroll](#)

Resources

We have produced the following summary factsheets as a handy resource:

- [Single Touch Payroll factsheet \(PDF 228KB\)](#) 
- [Single Touch Payroll get ready checklist \(PDF 194KB\)](#) 
- [Single Touch Payroll for employees \(PDF 149KB\)](#) 

You can also access these resources in text:

- [Single Touch Payroll factsheet \(text version\)](#)
- [Single Touch Payroll get ready checklist](#)
- [Single Touch Payroll for employees \(text version\)](#)

Events

Live stream

Join our live stream on Friday 4 May 2018 at 10.00am AEST, or watch a recording after the event:

- [Single Touch Payroll Tax Professionals Engagement Forum](#) 

Webinar recordings

We've recently completed a series of webinars. You can view a recording of the webinars by clicking on the links below.

Webinar topic	Date and time recorded	Description	Audience
Why and what is Single Touch Payroll? Webinar recording ^{EQ}	Tuesday 13 March 2018 2.00pm– 3.00pm (AEDT)	Why Single Touch Payroll important, and how does it work?	Tax professionals and industry associations
Headcount webinar recording ^{EQ}	Wednesday 14 March 2018 2.00pm– 3.00pm (AEDT)	How to do your employee headcount on 1 April 2018. Who's included and who's not.	Tax professionals and industry associations
Getting ready for Single Touch Payroll webinar recording ^{EQ}	Tuesday 20 March 2018 10.30am– 11.30am (AEDT)	What you can be doing to get ready now.	Tax professionals and industry associations
Getting ready for Single Touch Payroll ^{EQ} webinar recording	Wednesday 21 March 2018 2.00pm– 3.00pm (AEDT)	A brief presentation on what employers can do to get ready for Single Touch Payroll, followed by a Q&A session.	Employers
Deferrals and exemptions ^{EQ} webinar recording	Thursday 12 April 2018 2.00pm– 3.00pm (AEDT)	Learn what the process is to apply for more time if you are not ready by 1 July 2018.	Tax professionals and industry associations
Getting ready for Single Touch Payroll ^{EQ} webinar recording	Thursday 29 March 2018 11.00am– 12.00pm (AEDT)	A brief presentation on what employers can do to get ready for Single Touch Payroll, followed by a Q&A session.	Employers
Corrections and fixes ^{EQ}	Tuesday 3 April 2018 11.00am–	Learn what your options are if you need to change the information you've reported.	Tax professionals and industry

	12.00pm (AEST)		associations
Getting ready for Single Touch Payroll ^{EQ}	Thursday 5 April 2018 10.00am– 11.00am (AEST)	A brief presentation on what employers can do to get ready for Single Touch Payroll, followed by a Q&A session.	Employers
Single Touch Payroll and Super webinar recording ^{EQ}	Tuesday 10 April 2018 2.00pm– 3.00pm (AEST)	What’s changing and what you need to know.	Tax professionals and industry associations
Getting ready for Single Touch Payroll ^{EQ}	Friday 13 April 2018 2.00pm– 3.00pm (AEST)	A brief presentation on what employers can do to get ready for Single Touch Payroll, followed by a Q&A session.	Employers

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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