

Compliance Bookkeeper Deadlines

21st	Every Month	■ Monthly BAS, PAYG, IAS payments
15 January	Lrg/Med Taxpayers	■ Key date for lodgement of Income tax returns for non-individuals if return not required earlier - i.e. 1 December
28 January	Qtr 2 (Oct to Dec)	■ Superannuation guarantee to be paid to super funds and provide advice to employees
28 February	Qtr 2 (Oct to Dec)	■ BAS - lodge and pay
28 February	Annual GST Return	■ Key date for lodgement & payment in some circumstances
28 February	Companies & Superfunds	■ Lodgement and payment if not required earlier
31 March	Year 1 April to 31 March	■ Provide car odometer readings for FBT calculations
28 April	Qtr 3 (Jan to Mar)	■ BAS - lodge and pay ■ Superannuation guarantee to be paid to super funds and provide advice to employees
21 May	FBT yr end 31 Mar	■ Lodgement and payment of FBT return
Pre 30 June	Qtr 4 (Apr to Jun)	■ Pay Superannuation guarantee before 30 June in order to obtain tax deduction
14 July	Financial Year	■ Payment summaries to employees
28 July	Qtr 4 (Apr to Jun)	■ BAS - lodge and pay ■ Superannuation guarantee to be paid to super funds and provide advice to employees
14 August	Financial Year	■ Payment Summaries to be provided to ATO
21 August	GST Instalment Choice	■ Final date for monthly GST reporters to elect to lodge annually
28 August	Financial Year	■ TPAR form
30 September	Financial Year	■ Payment Summaries to be provided to ATO - Bas Agents
21 October	PAYG Instalment	■ Annual PAYG Instalment vary rate, lodge and pay
28 October	Qtr 1 (Jul to Sep)	■ BAS - lodge and pay ■ Superannuation guarantee to be paid to super funds and provide advice to employees
28 October	GST Instalment Choice	■ Final date for quarterly GST reporters to elect to lodge annually
31 October	Financial Year	■ Income tax returns due (if no tax agent)
1 December	Financial Year	■ Key date for payment of income tax for previous year <i>Check with tax agent</i>

Marginal Tax Rates 2018–2019 (+Medicare 2%)

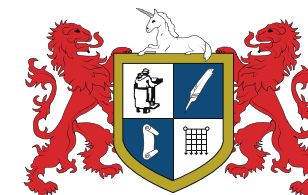
Taxable Income \$	Tax Payable \$
\$ 0 – \$ 18,200	Nil
\$ 18,201 – \$ 37,000	Nil + 19% of excess over \$18,200
\$ 37,001 – \$ 90,000	\$3,572 + 32.5% of excess over \$37,000
\$ 90,001 – \$180,000	\$20,797 + 37% of excess over \$90,000
\$180,001 +	\$54,097 + 45% of excess over \$180,000

Public Holidays 2018–2019

2018		
24 December 2018	Christmas Eve (Part day)	SA only
25 December 2018	Christmas Day	National
26 December 2018	Boxing Day	National
	Proclamation Day	SA only
31 December 2018	New Year's Eve (Part day)	SA only
2019		
1 January 2019	New Year's Day	National
28 January 2019	Australia Day	National
4 March 2019	Labour Day	WA only
11 March 2019	Canberra Day	ACT
	March Public Holiday	SA
	Eight Hours Day	TAS
	Labour Day	VIC
19 April 2019	Good Friday	National
20 April 2019	Easter Saturday	National excl. TAS & WA
21 April 2019	Easter Sunday	ACT ■ NSW ■ QLD ■ VIC
22 April 2019	Easter Monday	National
23 April 2019	Easter Tuesday	TAS only
25 April 2019	Anzac Day	National
6 May 2019	May Day	NT
	Labour Day	QLD
27 May 2019	Reconciliation Day	ACT
3 June 2019	Western Australia Day	WA only
10 June 2019	Queen's Birthday	National excl. QLD & WA
5 August 2019	Picnic Day	NT only
27 September 2019	AFL Grand Final Day	VIC only
30 September 2019	Queen's Birthday	WA
7 October 2019	Labour Day	ACT ■ NSW ■ SA
	Queen's Birthday	QLD
5 November 2019	Melbourne Cup	VIC only

School Term Dates 2018–2019

State	Dates	2018		2019			
		Term 3	Term 4	Term 1	Term 2	Term 3	Term 4
ACT	start	23 Jul	15 Oct	4 Feb	29 Apr	22 Jul	14 Oct
	finish	28 Sep	21 Dec	12 Apr	5 Jul	27 Sep	19 Dec
NSW	start	23 Jul	15 Oct	29 Jan	29 Apr	22 Jul	14 Oct
	finish	28 Sep	21 Dec	12 Apr	5 Jul	27 Sep	20 Dec
NT	start	24 Jul	15 Oct	29 Jan	23 Apr	23 Jul	14 Oct
	finish	28 Sep	13 Dec	12 Apr	28 Jun	27 Sep	12 Dec
QLD	start	16 Jul	8 Oct	29 Jan	23 Apr	15 Jul	8 Oct
	finish	21 Sep	14 Dec	5 Apr	28 Jun	20 Sep	13 Dec
SA	start	23 Jul	15 Oct	29 Jan	29 Apr	22 Jul	14 Oct
	finish	28 Sep	14 Dec	12 Apr	5 Jul	27 Sep	13 Dec
TAS	start	23 Jul	15 Oct	6 Feb	29 Apr	22 Jul	14 Oct
	finish	28 Sep	20 Dec	12 Apr	5 Jul	27 Sep	19 Dec
VIC	start	16 Jul	8 Oct	29 Jan	23 Apr	15 Jul	7 Oct
	finish	21 Sep	21 Dec	5 Apr	28 Jun	20 Sep	20 Dec
WA	start	16 Jul	8 Oct	4 Feb	29 Apr	22 Jul	14 Oct
	finish	21 Sep	13 Dec	12 Apr	5 Jul	27 Sep	19 Dec



THE INSTITUTE
OF CERTIFIED
BOOKKEEPERS

ICB Bookkeepers Reference Guide

The Institute of Certified Bookkeepers

Member Services admin@icb.org.au
Member Support support@icb.org.au

Bookkeepers Helping Bookkeepers Helping Business

Insurance

Insurance Made Easy 1800 64 12 60 imeinsurance.com.au
All insurance matters icb.org.au/Approved-Products/Insurance

Tax Office

General Enquiries 13 72 26 ato.gov.au
ABR 13 28 66 abr.gov.au
Business Tax 13 92 26 ato.gov.au/Business
Employer Tax 13 72 66 ato.gov.au/General/Employer-share-schemes/Employers
Bookkeeper Resources ato.gov.au/Tax-professionals
Calculators ato.gov.au/Calculators-and-tools
Superannuation 13 10 10 ato.gov.au/Super
BAS Agent 13 72 86 ato.gov.au/Tax-professionals
Non-Profit 1300 130 248 ato.gov.au/Non-profit
Report a Scam 1800 008 540 reportemailfraud@ato.gov.au

Bookkeeper Education

Find where to study icb.org.au/Professional-Development
ICB Accredited Training Providers icb.org.au/Professional-Development/Further-Education--Supervision/Accredited-Training
ICB Upcoming Webinars icb.org.au/CPE
ICB Recorded Webinar Library icb.org.au/Members/Webinars

Payroll and Employer Requirements

Employer Obligations 13 28 46 business.gov.au
Dept of Employment 1300 488 064 jobs.gov.au
Fair Work Ombudsman 13 13 94 fairwork.gov.au

BAS Agent Information

For all things 'BAS Agent' icb.org.au/BAS-and-BAS-Agents
Tax Practitioners Board 1300 362 829 tpb.gov.au

Software Support and Guidance

MYOB Support 1300 555 123 myobaustalia.custhelp.com
Intuit Support 1800 046 038 help.quickbooks.intuit.com
Xero Support xero.com/support
Reckon Support 1902 223 101 reckon.com/support

Workcover

State	Website	Phone
ACT	www.accc.gov.au	(02) 6205 0200
NSW	www.workcover.nsw.gov.au	13 10 50
SA	www.rtsa.com	13 18 55
WA	www.workcover.wa.gov.au	1300 794 744
QLD	www.worksafe.qld.gov.au	1300 362 128
NT	www.worksafe.nt.gov.au	1800 019 115
TAS	www.workcover.tas.gov.au	1300 776 572
VIC	www.worksafe.vic.gov.au	1800 136 089

Payroll Tax

State	Website	Phone
ACT	www.revenue.act.gov.au	(02) 6207 0079
NSW	www.revenue.nsw.gov.au	1300 139 815
SA	www.revenuesa.sa.gov.au	08 8204 9880
WA	www.finance.wa.gov.au	08 9262 1400
QLD	www.treasury.qld.gov.au/taxes-and-royalties	1300 300 734
NT	treasury.nt.gov.au/df/revenue	1300 305 353
TAS	www.sro.tas.gov.au	(03) 6233 2813
VIC	www.sro.vic.gov.au	13 21 61

Payroll Tax Thresholds 2018-2019

State	Wage Thresholds		Rate
	Annual	Monthly	
ACT	\$2,000,000	\$66,667	6.85%
NSW	\$850,000	\$63,699	5.45%
SA	\$600,000 <i>01/01/19 to \$1,500,000</i>	\$50,000	2.5%–4.95%
WA	\$850,000	\$70,833	5.50%
QLD	\$1,100,000	\$91,666	4.75%
NT	\$1,500,000	\$125,000	5.5%
TAS	\$1,250,000	\$106,164	6.1%
VIC	\$650,000	\$54,166	4.85%

Payroll Tax: www.payrolltax.gov.au/harmonisation/payroll-tax-rates-and-thresholds

ATO Rates and Thresholds 2018-2019

Type	Threshold	Conditions
Capital Acquisitions	>\$100 (Incl. GST) >\$20,000 (Excl. GST)	>\$300 (Incl. GST) in some cases
Superannuation	\$450 per month (\$350 for Hospitality)	9.50%
Car Limit	\$57,581	
Fuel Efficient Car Limit	\$75,526	\$5,235 max GST
Luxury Tax	\$66,339	
Wage Tax Free Annual Threshold	\$18,200	08 9262 1400
Superannuation	Maximum Contribution Base for Super Guarantee	Per Quarter: \$54,030
	Concessional contributions	\$25,000 All ages
Motor Vehicles (Non-Rotary Engine)	Flat rate	68c per km

* Rates and Thresholds correct at time of printing

Typical Tax Code Usage

Tax Code	BAS	Simpler BAS	Description	Typical Uses
GST	G1 G11	G1/1A 1B only	Goods and Services Tax	<ul style="list-style-type: none"> GST transactions where claimable by the business
FRE NCF	G3 G10 G11 G14	G1 only	GST Free	<ul style="list-style-type: none"> Bank charges Payments to suppliers who have an ABN but are not registered for GST Interest expense GST free food items and other free items under the act Overseas expenses where the total GST is not paid via the customs agent
ITS INP	G4	G1 only	Input Taxed Sales	<ul style="list-style-type: none"> Interest Income Residential rent received
INP NCI	G13	Not Reported	Input Taxed Purchases	<ul style="list-style-type: none"> Expenses where an input tax credit is available however is prohibited under the act to claim the GST because those expenses deemed input taxed – e.g. residential rent expenses Expenses to financial suppliers
N-T NT		Not Reported	Not Reportable on BAS BAS Excluded	<ul style="list-style-type: none"> Wages Superannuation Tax Payments Fines Shareholder loans Dividends received/paid Depreciation Principal payments on finance Private expenses, or private portion of expenses that are not tax deductible Non-deductible entertainment Transcoded to Suspense/Query account Donations Australian Securities & Investment Commission fees Stamp Duty
CAP CAG CFE CAF NCG	G10	1B GST only	GST on Capital Acquisitions Capital Acquisitions FRE of GST Non-capital acquisitions	<ul style="list-style-type: none"> Capital purchases e.g. plant & equipment Capital purchases bought overseas
EXP	G2	G1	Export Sales	<ul style="list-style-type: none"> Sales to overseas customers
NEG			Negative GST	<ul style="list-style-type: none"> Income and expenses in same transaction

Tax Codes Info: www.icb.org.au/Resources/GST--BAS/Comparing-Tax-Codes-in-Software

BAS Agent

Certificate IV Bookkeeping or Accounting, including the approved GST/BAS Course which is the Activity Statement Unit and the Payroll Unit and 1400 hours in the last 4 years of Relevant Experience. Registration is for 3 years; renewal of your registration is required to continue providing BAS services.

Remember to notify the TPB of any change of details and every time you renew your Professional Indemnity Insurance.

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

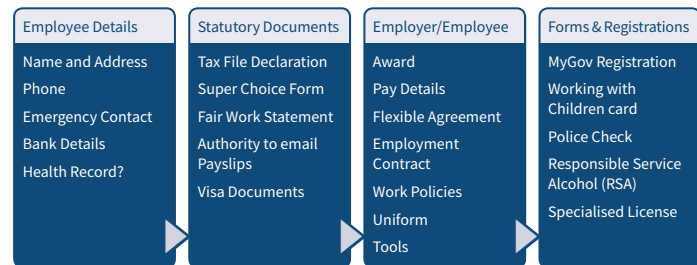
Are you being relied on to give the client confidence that their BAS provision obligations are being met? Then **yes** you are providing a BAS Service.

If you ask questions of others for interpretation or explanation of the system then **no**, you aren't being relied on, and you aren't 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.

National Fair Work Standards for Payroll

Standard	Hours/Days/Weeks	Conditions
Maximum Weekly Hours	38 hours	+ Additional hours if required, paid as per award or agreement
Parental Unpaid Leave	Up to 12 months	
Annual Leave	4 weeks / 152 hours (38wk)	Additional week for certain shift workers. Unused annual leave accrual will carry over to next payroll year
Personal Leave / Carers Leave	10 days +2 days unpaid carers leave (if required)	
Compassionate Leave	2 days paid each time family or household member dies. Separate to Personal Leave	Unpaid for casuals
Long Service Leave	As per State legislation and relevant award	States provide for ability to pay out LSL pro-rata after certain amount of service; refer to State guidelines for detail
Community Service Leave	Up to 10 days jury service. 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		www.fairwork.gov.au/FWISdocs/Fair-Work-Information-Statement.pdf
Paid Parental Leave	Up to 18 weeks	Government funded DHS \$719.35 per week before tax \$719.20 per week
Fair Work Minimum Wage	\$18.93 per hour	

Starting Employment Kit



Reference

- www.icb.org.au/Resources/Payroll/New-Employee-Guide for complete checklist
- www.icb.org.au/Resources/Payroll for all things payroll

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), Fair Work Ombudsman and State Body.

ICB Resources

- www.icb.org.au/Resources