



Family and Domestic Violence Leave

The Fair Work Commission has approved a new unpaid leave entitlement for employees dealing with family and domestic violence.

This comes into effect on 1 August 2018.

The New Entitlement

Employees covered by an award that includes this clause are entitled to 5 days unpaid leave each year.

Note: *This leave is unpaid.*

Criteria

For domestic and family violence situations – those involving violent, threatening, or abusive behaviour by members of the employees' family.

The criteria include (but are not limited to) the following:

- making arrangements for safety for themselves or family member
- attendance at court hearings
- accessing police service

Eligibility

This can directly involve the employee themselves in the situation, or they may be helping another family member deal with the situation.

All employees – including casuals that are covered by industry or occupation award – will be covered. It does **not** apply to employees who are covered by:

- enterprise awards
- state reference public sector awards
- enterprise and other registered agreements
- or are award and agreement free

These dates are from the ATO website and do not take into account possible extensions.

You remain responsible for ensuring that the necessary information is with us in time.

BAS/IAS Monthly Lodgements

Final dates for lodgements and payments:

August Activity Statement:

21 September 2018

September Activity Statement:

21 October 2018

October Activity Statement

21 November 2018

BAS Quarterly Lodgements

Final dates for lodgements and payments:

1st Quarter 2019 Financial Year:

September Quarter 2018 (incl. PAYGI)

28 October, 2018

2nd Quarter 2019 Financial Year:

December Quarter 2018 (incl. PAYGI)

28 February, 2019

When a due date falls on a Saturday, Sunday or Public Holiday*, you can lodge or pay on the next business day.

*A day that is a public holiday for the whole of any state or territory in Australia.

Due date for super guarantee contributions:

1st Quarter 2019 Financial Year:

July to September 2018 – contributions must be **in the fund** by 28 October, 2018

2nd Quarter 2019 Financial Year:

October to December 2018 – contributions must be **in the fund** by 28 January, 2019

The super guarantee charge is not a tax deduction if not paid by these dates.

Refer to the ATO for details regarding any SGC charges applicable if not paid by due date.

Impact of Unpaid Leave

You may find some businesses will pay their employees for taking time off for family violence, however if it is unpaid leave, then all other entitlements stop accruing.

Therefore, this does disadvantage the employee, as they will receive less annual, personal, and long service leave. Equally, if the day off falls on a public holiday, then there is a chance that the public holiday is unpaid as well.

Please refer to the appropriate Award for exact information



ATO Data Matching - updated

Your ATO known income information is shared.

The objective – determining:

- incorrect personal financial assistance payments;
- tax evasion.

The ATO conducts matching exercises within ATO systems to detect cases where:

- individuals are receiving more than one payment simultaneously;
- a lesser entitlement or no entitlement exists;
- a greater entitlement exists;
- income details of assistance agency payments are understated in tax returns.

Data Matching Agency

The ATO provides income information derived from tax returns to the Data-Matching Agency (DMA) – a separate agency within Centrelink – to determine the eligibility criteria for benefits, and to help detect fraud within the welfare system.

Agencies request specific data; where the ATO have then identified the client from data provided, the following data is returned to the DMA:

- personal identity
- declared income
- date of most recent taxation assessment
- amount of the spouse tax offset
- surname and any other name details of the spouse where a spouse offset has been claimed
- surname and any other name details
- an indicator if the TFN is compromised

Centrelink

Weekly – TFN declarations are notified to Centrelink, to ensure benefits are not paid after employment has commenced. Around 12% of these are found to be Centrelink clients.

Daily – income details for the purpose of administering family assistance entitlements and payment reconciliation and immediate recovery of outstanding debts to the Commonwealth.

Child Support Registrar

The Child Support Registrar has access to taxpayer income details (employment and investment income) via electronic transfer and direct access, for the purpose of assessing the amount of individuals' child support payments, and for garnishee action where appropriate.

Department of Home Affairs

Address information for individuals who have been classified as 'illegal non-citizens' are provided to assist in locating them.

Payment Matching

Credit and Debit Cards

The ATO obtains data from banks and financial institutions to identify the total credit and debit card payments received by Australian businesses. This is detailed in the [credit and debit cards data-matching protocol](#). From 1 July 2017, these institutions automatically report this information each year.

Specialised Payment Systems/Gateways

The ATO obtains data on electronic payments made through specialised payment systems to Australian businesses. This data is analysed in conjunction with data collected through their credit and debit card data-matching program.

This is matched to disclosed income and expenditure to determine correct GST and income tax.

Disclaimer: All or any advice contained in this newsletter is of a general nature only and may not apply to your individual business circumstances. For specific advice relating to your specific situation, please contact your accountant or contact me for further discussion.

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