



Institute of Certified Bookkeepers

Making you Count

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Bookkeepers helping Bookkeepers helping Business

September 2018

Welcome to ICB's September Newsletter.



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Additional Information for Members Only

In this month's [Members Newsletter](#) you will find the following additional information:

Important News

- 2018 Payroll HR Workshops – register now

Best Practice Bookkeeping

- Transferring, Selling or Closing Your Practice
- Single Touch Payroll Declarations by Engagement Authority
- Loyalty Reward Programs and GST – New Resource
- Fair Work Resource – Self Auditing
- Portable Long Service Leave – New Resource

The BAS Agent World

- How to Alter PAYGI on a BAS
- Code of Conduct: What is a BAS Agent?

From the ICB

- Subscribe to the Short-Form Newsletter
- Digital Strategy for Small Business
- ICBenefits – Amazing Savings are Waiting for You!
- September 2018 eBrief for your Clients and Business

From the ATO

- SBSCH Notifications
- ATO Data Matching (updated)

Important News

Advice to Accountants – What is ‘True Bookkeeping’?

Artificial Intelligence is Affecting Our World

The advice to accountants about bookkeeping is not correct.

Advisors to accountants are telling them that the developments of AI mean they can take over the bookkeeping. Commentators continue to say that AI will replace bookkeepers and that our jobs are over.

So what are they talking about? They are talking about the type of basic bookkeeping that accountants have been doing for hundreds of years, and that some accountants continue to do. They are talking about processing bank statements... which is about transactions that have already happened – it is simply about creating the records for tax. Mechanical, repetitive processes should be enhanced by the use of the best technology. Data entry is not the extent of ‘true bookkeeping’. In today's world, data entry is such a minimal part of the services a bookkeeper provides to a business owner.

What is ‘True Bookkeeping’?

What does the modern day bookkeeper do?

It is about:

- helping business.
- improving business systems.
- integrating the best technology that is appropriate for a business – to automate as much of what they do as possible.
- managing the technology, and the business systems, to ensure they are performing as intended.
- reporting, validating, and providing certainty to the business about what they are doing.
- utilising all of the above to assist in meeting all of the compliance requirements.

A recent proposal – by other commentators to accountants – includes; “How to ensure your bookkeeping services are low-touch, high-profit.”

It is simply wrong.

– True Bookkeeping is not “low-touch”.

Bookkeeping is integrated business system management: It is working with the business – and the best technology based solutions that apply to the business – to improve their business efficiency, which leads to achieving the other purposes of bookkeeping; effective business process, technology based efficient solutions, efficient and streamlined record keeping, efficient and streamlined invoice generation, and purchase processing. True bookkeeping includes the personal relationship between the business systems expert (the bookkeeper) and the business.

The message to accountants should be:

1. The best integration of bookkeeping into their service offering is first to understand what bookkeeping is today and tomorrow.
2. That bookkeeping is intensely working with the business, to allow the business to dedicate their time, and utilise their expertise performing the skills of the business, and concentrating on providing the goods and services of the business, while the bookkeeper empowers the business through efficiently providing business systems, recording, reporting and compliance.
3. That effective bookkeeping services range from training and equipping the business to do the day-to-day themselves (and then the Bookkeeper manages and reports on the results of the business processes), through to being involved on a daily basis with some businesses.

Accountants Doing Bookkeeping

Irrespective of the relationship that may exist between the accounting service provision of the 'firm' and the bookkeeping service provision, our belief is that accountants and bookkeepers should be working together – recognising the strengths of their different skill sets, and having significant communication.

It is working together from the different perspectives that allow the:

Business ↔ Systems/Bookkeeping ↔ Accounting segments

to provide effective and compliant business outcomes, achievable in an efficient manner.

Accountants wishing to take bookkeeping in-house need to be prepared to work hand-in-hand with the businesses in a manner that is far more intense than the traditional or normal accounting relationship.

Conclusion

The concept of 'low touch' bookkeeping is a poor provision of very limited data entry services. It would be limited to using technology to read bank transactions that have already happened, and process them into accounting software. This is not cutting edge service provision. It is definitely not true bookkeeping. It is not helping business.

An example: BankFeeds which improve or replace antiquated record-keeping techniques, which might only be as much as 10% of what a bookkeeper should be doing.

An example: Purchase Invoice (from suppliers) scanning software should be implemented, but the processing, authorising and paying requires a professional approach and verification services.

Bookkeeping can be performed by accounting firms, but the provision of 'true bookkeeping' will require intense involvement with the business, and a set of integrated business management systems knowledge and skills.

New HR Solution – Employment Innovations

Get access to simple and pragmatic workplace advice when you need it to help your clients make better, faster and compliant decisions. EI offers an unlimited advisory telephone line and email advice to members to provide workplace relations advice – available between 8:30am AEST (or AEDST during Day Light Saving) and 5:30pm WST between Monday to Friday (excluding some public holidays).



El also provides:

- Network events and webinars to educate members on HR and compliance;
- Implementation of payroll solutions (with included Award interpretation) which integrates with popular cloud accounting platforms such as Xero and MYOB;
- Pay and compliance audits for member's clients;
- Provision of unlimited workplace advice and representation for member's clients;
- Access to integrated HR software to automate and streamline HR processes to minimise risk;
- Access to a broad suite of HR documents; and
- Other legal, HR and migration services.

Special Offers For Members:

Type	Inclusions	Cost
ICB FREE	Three (3) phone queries per annum	\$0
ICB CONNECT	Unlimited workplace advice	\$49 per month or \$495 per annum Initial 12 month subscription, then monthly

GET STARTED TODAY

**These offers are subject to a Fair Use Code which is intended to ensure the availability of services to all members and other subscribers to El's services when they need it and that the services are not used or abused in a manner deemed "unreasonable or excessive" by El.*

Under the "ICB Free" option, workplace advice will be limited to one (1) query per week and up to three (3) queries per annum (1.5 hours in total) and for "ICB Connect" it will be deemed "excessive, non-ordinary or unreasonable" where a member's use of that service "exceeds more than 6 hours per month averaged over a period of not less than three (3) consecutive months".

Exclusive Offers for Members' Clients:

Type	Inclusions	RRP	Discounted Price
FREE	One (1) × Request A Call Back Per Annum	\$0	\$0
CONNECT BUNDLE	Unlimited Workplace Advice Health Check	\$5 per employee per month (min \$125)	\$3 per employee per month (min \$75)
COMPLIANCE AUDIT	Up to 10 Employee 11–25 Employees 25–75 Employees	\$1,300 \$1,500 \$2,250	\$1,225 \$1,400 \$2,000
ESSENTIALS BUNDLE	Unlimited Workplace Advice Compliance Audit Representation HR Software HR Documents	\$18 per employee per month (min \$350)	\$15 per employee per month (min \$350)

Special Rebate for Members:

Where a member brokers a service or services for their clients resulting in sum of annuity revenue to EI exceeding \$7,500 per annum, the “ICB Connect” service for that member will be offered on a complimentary basis from the commencement of the next 12 month term.

GET STARTED TODAY

1300 144 120

info@employmentinnovations.com

www.employmentinnovations.com/icb

- Business Information Sheet – HR Intermediary

Using the ICB App – News and Updates

ICB have developed and continue to support our dedicated smart phone app, which is used for ongoing communication to our members via the ICB News channel. The app is also used at our Annual Conference and selected workshops for Q&A.

The app is the most efficient way to receive updates from ICB.
You can control when and how you receive notifications.

Installing the App

Download the ICB App from your App store

To download direct from your iPhone [click here](#)



Compatible with iOS 7.0 and higher



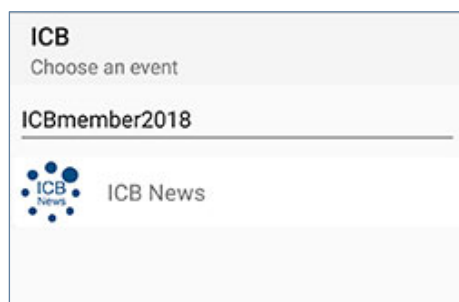
Compatible with Android 2.3.3 and higher

Alternatively, you can access the App via www.icb.org.au/app

Full installation and sign-up instructions can be found here – [ICB Smart Phone App](#)

Connecting to the App and Joining ICB News

1. Open the App
2. Enter the Access code of “ICBmember2018”
to gain access to “ICB News”
3. Select the “ICB News” event



4. Tap the **Sign in** button (top right)




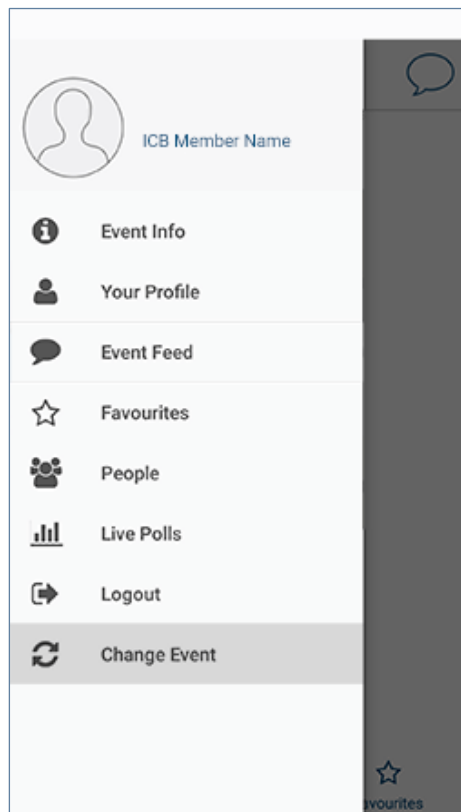
5. Set up a new profile in order to fully utilise the app
(you will be automatically logged in to the app when you sign up)

Seeing your last ICB Conference event, or not seeing ICB News?

If you used the app at your last conference or workshop, it may still be logged in to that event. You can change event to view a different event feed.

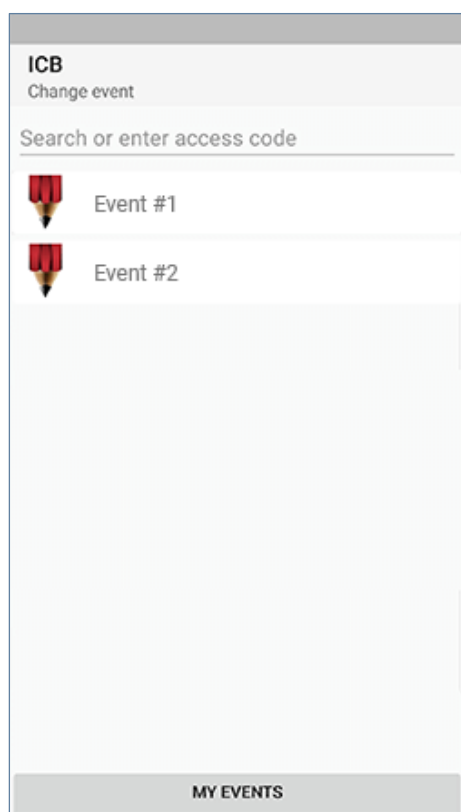
Changing Event Feed

1.  Tap the menu icon (top left)
2. Select “*Change Event*”



This will return you to the event search, but you will also be able to access your other events from “**MY EVENTS**” at the bottom of the screen.

3. Select “*MY EVENTS*”



4. Select the event you wish to view

ICB
Change event
[Conference: ICB News]

5. You will be returned to the event's welcome screen, from which you can access the feed as above.

Best Practice Bookkeeping

ATO Checklist for Employers – Paying Super

Source: ATO – *Run a quick check of your super obligations*

Employer super quick check



Paying super is an important part of being an employer.

Super provides income for your workers in retirement.

Here's how to run a quick check of your super obligations to make sure you've got everything sorted.

- Check you're paying super to all eligible workers.
 - ▶ Some contractors may be entitled to super.
- Check that you're paying the right amount.
 - ▶ Currently, you need to pay a minimum of 9.5% of their ordinary time earnings.
- Check you're paying on time.
 - ▶ It is tax deductible against your business income.
 - ▶ At a minimum, you can pay super quarterly.
 - ▶ If you fail to pay on time, you may need to pay a superannuation guarantee charge, which is not tax deductible.
- Check you're paying to the right place.
 - ▶ Pay super into your workers fund of choice.
 - ▶ If they haven't given you the details, pay it into your default fund.
- Check that you're paying the right way.
 - ▶ Pay the SuperStream way – send both the payment and data electronically in a standard format.
 - ▶ You may be able to use the free Small Business Super Clearing House to distribute payments to your employees' super funds.
- Check you're keeping accurate records.
 - ▶ Have evidence to show you've met your obligations.

Employing people involves lots of obligations, including superannuation. We have the tools and calculators to help you get it right.

Next steps:

- Attend our [Super obligations for employers](#) webinar – explains which of your employees are eligible for super, how to calculate their super and what happens when super is not paid on time.
- Visit – [Super for employers](#)
- Phone – **13 10 20**
- Download – [Employer Super Obligations Brochure \(PDF, 638KB\)](#)

ATO Clarifies SG Amnesty Does Not Exist Yet

ICB have been in communication with the ATO and have arranged to remove the “ATO Portal” messages that stated the Amnesty was in place. We have also requested that the letters from the ATO to Employers no longer refer to the Amnesty – A change that the ATO has adopted.

- [Accountants Daily – ATO clarifies super guarantee amnesty confusion](#)

How to Fix an Underpayment – FWO

Context

Employees have to be paid at least their minimum pay rates and entitlements. To find minimum pay rates and entitlements, use the [FWO Pay Calculator](#), or check your enterprise agreement or other registered agreement. If an employee has been underpaid, *it needs to be fixed as soon as possible*. This can be done as part of the normal pay cycle or as a separate payment.

What if the employer can't afford to pay?

Sometimes the backpay owed is more than the employer can afford in a single payment. A payment plan can be negotiated between the employer and the employee to pay the full amount over a period of a few weeks or months. The agreed payment plan should be written down and signed by both the employer and the employee. The employer and the employee should each keep a signed copy.

Fair Work Step-by-Step Guide

Step 1: Work out how long the employee has been underpaid

Underpayments for a single employee can happen in 1 pay period, a few weeks or months or up to many years, depending on how long the employee has worked for the business and when the mistake happened.

You may need to audit the pay records for a short period or for the entire period of employment, depending on the reason for the underpayment.

When there is a payroll error

Sometimes underpayments happen in single pay period because of:

- computer or human error
- wrong number of hours paid
- penalty rates not applied
- other entitlements not paid, such as leave or allowances.

If the underpayment is due to a single payroll error, only that pay period needs to be audited.

When a pay increase is missed

Sometimes an employee is paid the right pay rate at the start of their employment but they're underpaid later. This might happen if:

- minimum wages increase – minimum wages are reviewed every year and increases usually start from the first full pay period on or after 1 July
- a junior employee has a birthday – junior pay rates often increase each year on the employee's birthday
- an employee's duties change – more responsibility or different duties can mean the employee is classified at a higher level under an award or agreement
- an employee completes a job-related qualification – under some awards employees get paid more if they've completed more education
- an apprentice or trainee moves to the next pay level or completes their course.

You can audit an employee's pay records for only a short period of employment if:

1. you know when the underpayment started and ended
2. you're confident the employee was paid the right pay rates during the rest of their employment.

When an employee is paid less than the minimum pay rate

If an employee is paid less than the minimum that they're entitled to and you're not sure how long they've been underpaid for, you will need to check pay records for the entire period of employment.

Step 2: Work out how much the employee was actually paid

Record the total gross amount the employee was paid for the period that's being audited.

Step 3: Work out how much the employee should have been paid

Based on the number of hours the employee worked, and the times and days the hours were worked, calculate how much they should have been paid, in total, for the period.

As well as the minimum pay rate, remember to check whether the employee was entitled to:

- penalty rates
- overtime
- allowances
- leave payments
- leave loading
- any other entitlements in the employee's award, enterprise agreement or other [registered agreement](#).

Any additional tax and superannuation that was supposed to be paid during that time would also need to be paid. For information about tax requirements and super guarantee contributions visit the [Australian Taxation Office website](#).

Step 4: Calculate how much the employee has been underpaid

The underpayment is the difference between the amounts worked out at steps 2 and 3.

Step 5: Backpay the employee

The employee must be backpaid as soon as possible. This can be done as part of the normal pay cycle or as a separate payment.

The backpayment must be recorded in the employee's pay records.

If the employer can't afford to pay

Sometimes the backpay owed is more than the employer can afford in a single payment. A payment plan can be negotiated between the employer and the employee to pay the full amount over a period of a few weeks or months.

The agreed payment plan should be written down and signed by the employer and the employee. The employer and employee should each keep a signed copy.

What happens after an underpayment is fixed?

Most underpayments happen because a mistake has been made. Fixing it quickly, and getting it right in the future, is important. If you noticed the underpayment yourself and fixed it, you don't need to report it to the FWO (but you do need to record it).

If Fair Work become aware of the underpayment and decide that the matter involves very serious issues and/or is in the public interest, the FWO may choose to investigate, even if the affected employees have been backpaid.

Step 6: Keep up-to-date with future wage increases

Stay informed about annual minimum wage increases and [Subscribe to FWO email updates](#).

Make sure you're familiar with the employment classifications in your award, as well as any other types of pay changes (e.g. when junior or apprentice rates change). It's good practice to make a note in a calendar when employees are likely to need an increase in their pay, such as junior birthdays or yearly apprentice progression.

Get Help

- ICB Members can seek first level support on these matters with [ICB Support](#).
- ICB's preferred HR advice partner [Employment Innovations](#) provide expert assistance.
- Consider the [HR Intermediary program](#) to provide next level HR support and assistance for your businesses

To ask for FWO help with workplace law information, login or register for [My account](#) and:

- use web chat to ask a quick question
- submit an enquiry for help with more complex questions.

If you can't resolve an underpayment issue in the workplace, find out how to get help resolving workplace issues by contacting [Fair Work](#).

TPAR most likely to apply this year to Couriers and Cleaners

The ATO have published their administrative requirements in relation to the extension of TPRS to Cleaning and Couriers. In short they expect the law to be passed sometime this year and then they will require a TPAR to be lodged for ALL payments during the whole 2018–19 year.

Administrative treatment

The ATO will not require Taxable payments annual reports (TPAR) to be lodged during the period up until the proposed law change is passed by Parliament. Taxpayers would be expected to have kept sufficient business records to enable a TPAR to be prepared and lodged as soon as is reasonably practicable after the law is enacted.

After the new law is enacted, taxpayers will need to review their payments made to contractors from 1 July 2018 and complete and lodge a Taxable payments annual report for the 2018–19 income year;

- those taxpayers who recorded their payments and lodged their annual report in accordance with the changes do not need to do anything more
- those taxpayers who did not record their payments to contractors will need to review their records and compile a summary of all payments made after 1 July 2018 and the required details for each payment.

From the ATO: [Black Economy Taskforce: extension of the taxable payments reporting scheme](#)

Employment Innovations – Casual Employees

This month, the ICB welcomes [Employment Innovations](#) as our new national [HR & Payroll Approved Product](#) for members and their clients.

CEO of Employment Innovations, Shane Duffy, said of the partnership with the ICB:



“*it is important that they [bookkeepers] have access to the right information to help their clients minimise risk and make better decisions to ensure compliance. We are excited to be able to showcase our product suite to members and ensure that access to quality workplace advice is within easy reach when they need it.*”

The timing of this new partnership coincides with increased confusion and widespread concern amongst employers around the legitimacy of many casual employment arrangements following the decision of *WorkPac v Skene* in the Full Court of the Federal Court last month.

WorkPac Pty Ltd v Skene [2018] FCAFC 131

On the 16th August 2018, [the Full Court of the Federal Court of Australia upheld](#) an earlier decision finding that a “casual employee” for the purposes of the National Employment Standards (NES) in the *Fair Work Act 2009* (Cth) (**‘the Fair Work Act’**) was to be determined by assessing the true nature of the employment and all the surrounding facts rather than simply accepting that the parties labelled the relationship as a casual arrangement. The Full Court found that the employee, who was engaged as a casual employee and described as such in his employment contract was in fact a permanent employee under the Fair Work Act and entitled to paid leave entitlements under the NES.

Paul Skene was employed by WorkPac, a labour hire company, between 2010 and 2012. He was paid in accordance with an enterprise agreement which included “loaded rates of pay”, with a higher “loaded rate” for casual employees incorporating a casual loading. Notably, he was provided his roster 12 months in advance and worked on a “7 days on, 7 days off” arrangement at 12.5 hours per shift. His contract with WorkPac stated that his engagement was casual. After his employment ended, he made a claim for annual leave under the NES.

The Full Court held that Mr Skene was a casual employee for the purposes of the NES and accordingly entitled to leave entitlements. The Full Court relied on the following facts when reaching this decision:

- Whilst Mr Skene's employment contract stated that he was a casual employee, he was paid a flat rate of \$50 which did not include a separately identifiable casual loading;
- He had predictable hours of work with little to no fluctuation of hours;
- There was an expectation that he would be available for his shifts;
- The fly-in-fly-out nature of his job was inconsistent with the notion that he would elect to work on any day, as a casual employee usually would; and
- When he commenced employment, he was given an advance commitment that he would eventually be made permanent.

Reflecting on this decision, Duffy comments that *"a casual employee is not defined under the Fair Work Act, despite casuals being referenced throughout in relation to not being entitled to various forms of paid leave, notice of termination, redundancy pay, public holidays and, in certain circumstances, access to unfair dismissal laws."*

"Casual employment for the purposes of the Fair Work Act takes its definition from the common law indicators such as: irregular work patterns, uncertainty as to the period over the expected length of engagement, discontinuity, intermittency of work and unpredictability."

This decision reinforces the risks associated with employers using the label of "casual" for an engagement that, in fact, more closely mirrors that of permanent employment in its consistency and ongoing commitment.

WorkPac confirmed this week that they will not appeal this decision to the High Court. Peak industry bodies are now lobbying the Federal Government for legislative amendments to the Fair Work Act to seek a clearer definition of "casual employment" to avoid confusion in this area.

Duffy said that it is important not to be alarmed, as it does not necessarily bring into question every casual employment arrangement in Australia, but recommends that bookkeepers and their clients should certainly review the legitimacy of existing workplace arrangements to:

1. Ensure that they are applying the provisions of any applicable Modern Award or enterprise agreement so far as it defines the engagement and payment for casual employees - however be aware that this does not necessarily mean that the particular arrangement will be "casual" for the purposes of the NES;
2. Be increasingly mindful of the common law indicators of casual employment and avoid making a clear advance commitment in regard to the amount of work that will be offered to casual employees, particularly if that work is regular and systematic in nature;
3. Review employment contracts to identify that if a casual loading is paid, the contract clearly identifies what percentage of the rate of pay is a casual loading, and its intention to offset entitlements normally reserved for permanent employees; and
4. Rethink whether existing casual employees actually need to be classified as "casual" or should be offered permanent employment - particularly where these are long-term and regularly consistent engagements to mitigate any risks to the employer.

Casual Conversion Clauses in Awards

In other relevant news, on the 9th August 2018, the Full Bench of the Fair Work Commission handed down a decision determining various matters in regard to Modern Awards including the terms of a model "casual conversion" clause.

The 84 Modern Awards that do not currently include a "casual conversion" clause will be required to be varied from the 1st October 2018 to insert the model "casual conversion" clause.

The other 28 Modern Awards that already contain a “casual conversion” clause will not be varied in line with the model clause.

The new model clause enables a casual employee to request a conversion to permanent employment if, in the preceding 12 months, they worked a pattern of hours on an ongoing basis which, without significant adjustment, could continue to be performed as a full-time or part-time employee under the provisions of the Award.

A request by an employee can only be refused by an employer on reasonable grounds and only after consulting with the employee.

There is also a requirement for employers to provide all casual employees covered by an Award that contains the new model clause with a copy of the new clause within the first 12 months of employment – and for casual employees already employed on the 1st October 2018, the employer must provide employees with a copy of the new clause by the 1st January 2019.

There were also 28 Modern Awards that did not currently contain a minimum engagement period for casual employees - so those Modern Awards will also be varied to require a minimum shift of at least two hours.

New Member Benefits

As an ICB Member, you now have access to the ICB Free package with Employment Innovations.

This support solution gives you access to three workplace advice queries per year, via telephone or email. You also have the option to take advantage of the ICB Connect package, which offers unlimited workplace advice, via telephone or email, all year round for only \$49 per month or \$495 per annum.

- [ICB – Employment Innovations Special Offers for Members](#)
- [Employment Innovations – ICB Member Benefits](#)

The BAS Agent World

Strategy of the TPB

The role of the TPB is to ensure that tax practitioner services are provided to the public in accordance with appropriate standards of professional and ethical conduct. The TPB achieves this goal by pursuing its three key objectives;

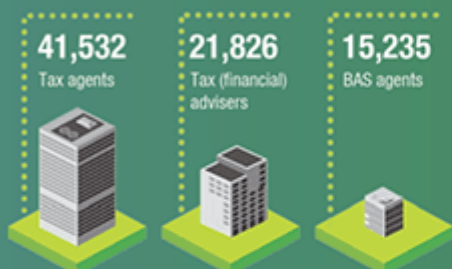


1. Protect all consumers of tax practitioner services
2. Maintain, protect and enhance the integrity of the registered tax practitioner profession
3. Promote the TPB as an independent, efficient and effective regulator

The TPB have achieved a number of remarkable outcomes on behalf of the community so we thought that we would highlight some of their achievements.

78,593

NUMBER OF TAX PRACTITIONERS AT 30 JUNE 2017



1,296,240

SEARCHES OF THE TPB REGISTER
TO CONFIRM REGISTRATION DETAILS



1,525

NUMBER OF COMPLAINTS
OR REFERRALS RECEIVED



\$24,290,390

ESTIMATED COST SAVINGS FROM
REGULATORY REFORM



27,911

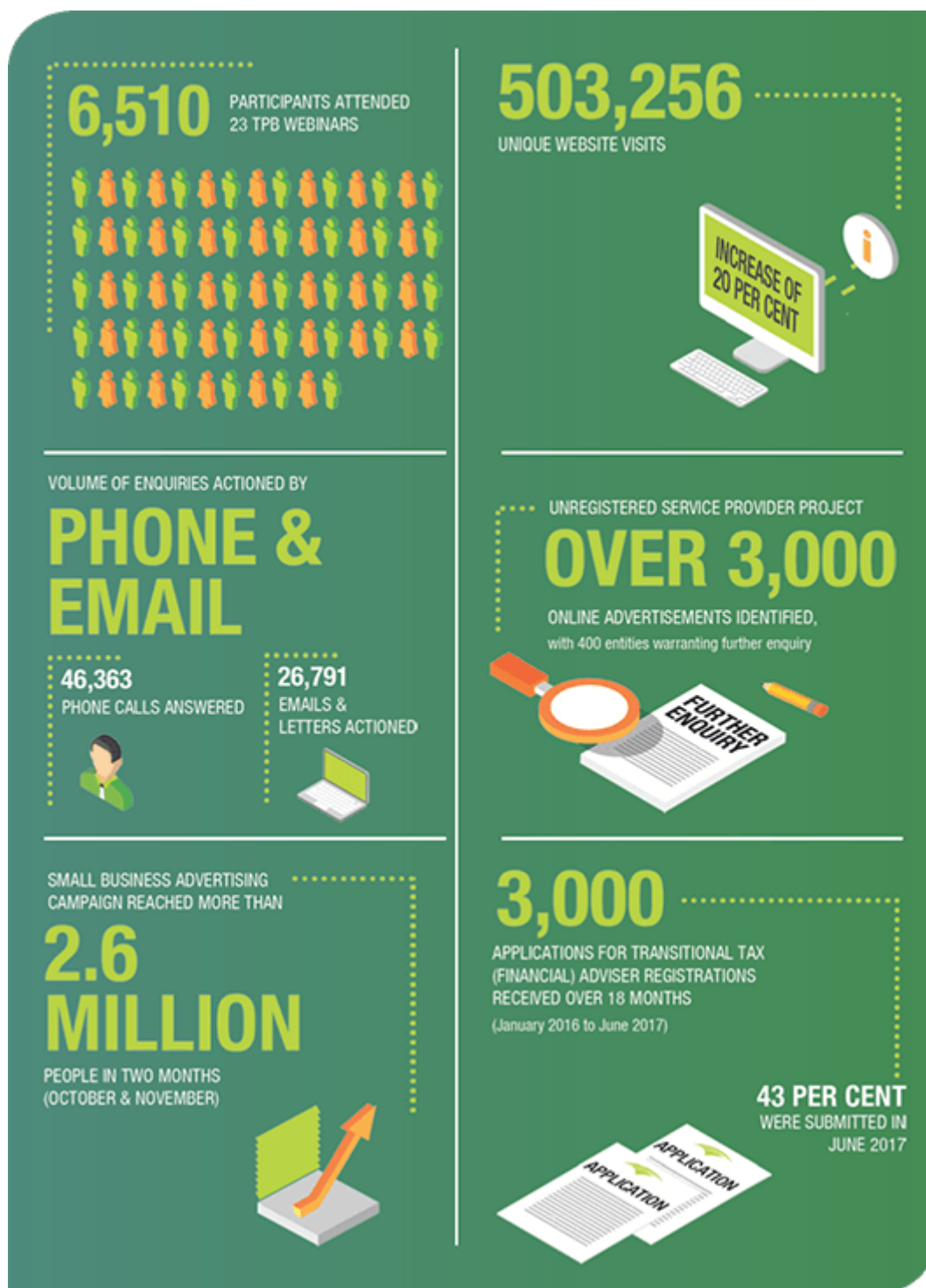
NUMBER OF REGISTRATION MATTERS FINALISED



36,788

NUMBER OF ANNUAL DECLARATIONS LODGED





Removing a Client From Your ATO List

Source: *ATO – Client list – Checks to make before clients are removed*

Client list – Checks to make before clients are removed

If your practice details are not removed from a client account before you delete the client from your client list, your details remain listed for them on our system.



To avoid unnecessary contact from us about taxpayers you no longer represent, you must update their record and remove your practice details, **before** you delete them from your client list.

Complete the checks below to remove a client from your client list.

Client removal checks

Tax and BAS Agent Portals

Address

Remove your practice address from the client's account and update it with their last known address.

Email address

Remove your email address from the client's account and update it with their last known email address.

Contact details

Remove your phone number from the contact details and update with their last known phone number.

Remove yourself as a third party contact.

Roles

Remove yourself from all client roles you no longer act for. Choose the relevant role/account you want to end, then select **End authorisation**.

Note: Don't choose 'all' as you'll receive a system error.

See also:

- [Authorisation summary](#)

Australian Business Register

Remove yourself as a contact from the Australian Business Register (ABR).

See also:

- [Update your client's ABN details on the ABR](#)

Final return or further return not necessary lodged




Lodging a final return or further return not necessary does not delete a client from your client list. You need to complete all checks above **before** deleting the client from your client list.

See also:

- [Managing your client list](#)

Continued Professional Education

Continuing Professional Education

ICB Events and Webinars	Classroom	Online
<p>ICB 2018 Payroll HR Workshops Multi-locations, Multi-dates</p> <p>ICB 2019 Conference Multi-Locations, Multi-Dates</p> <p>ICB Technical Webinar - Medical Industry - Payroll Online, 2nd October, 2018</p> <p>ICB Technical Webinar - STP Up Front Authorisations Online, 8th October, 2018</p> <p>ICB Technical Webinar - Novated Lease Online, 25th October, 2018</p> <p>ICB Technical Webinar - Superannuation Charge Statement and Amnesty Online, 1st November, 2018</p> <p><i>Note: Webinars are recorded and available for members to listen to in your own time in the ICB Webinar Library</i></p> 	<p>ATO Open Forums for Practitioners Multi-locations, Multi-dates</p> 	<p>Reckon Accounts Hosted Webinars Online, Webinars, Multi-dates</p> 

ICB Network Meetings

Upcoming Network Meetings

Webinars				
Online 8th October, 2018	Online 12th October, 2018			
ACT				
Canberra - Northside 17th October, 2018	Canberra - Phillip 9th October, 2018			
NSW				
Albury 5th October, 2018	Ballina 12th October, 2018	Balmain 8th October, 2018	Bathurst 16th October, 2018	Bellingen 16th October, 2018
Blue Mountains TBC, 2018	Brookvale 8th October, 2018	Central Coast 14th November, 2018	Dubbo 3rd December, 2018	Hawkesbury Region 30th October, 2018
Hills Districts 17th October, 2018	Hornsby 11th October, 2018	Lower North Shore TBC, 2018	Moorebank 3rd October, 2018	Newcastle 22nd October, 2018
Newport 16th October, 2018	Orange 18th October, 2018	Port Macquarie 16th October, 2018	Randwick - Bondi 10th October, 2018	Southern Highlands 8th October, 2018
Shoalhaven 15th October, 2018	Sutherland 17th October, 2018	Tweed Coast 10th October, 2018	Wagga Wagga 28th September, 2018	Wollongong 23rd October, 2018
NT				
Darwin 8th October, 2018				
Queensland				
Atherton Tablelands 9th October, 2018	Brisbane Central 18th October, 2018	Brisbane North 9th October, 2018	Brisbane South 16th October, 2018	Bundaberg 16th October, 2018
Burpengary 24th October, 2018	Cairns 19th October, 2018	Dalby 27th September, 2018	Gold Coast - AM 9th October, 2018	Gold Coast - PM 9th October, 2018
Hervey Bay 16th October, 2018	Ipswich 9th October, 2018	Logan 17th October, 2018	Moreton Bay 22nd October, 2018	North Sunshine Coast 12th October, 2018
Port Douglas 16th November, 2018	South Sunshine Coast 11th October, 2018	Toowoomba 12th October, 2018	Townsville 12th October, 2018	
South Australia				
Adelaide West 19th October, 2018	Mt Barker TBC, 2018	Para Hills 17th October, 2018	South Adelaide 4th October, 2018	Unley 18th October, 2018
Tasmania				
Hobart 28th September, 2018	Launceston 27th September, 2018			
Victoria				
Brunswick 16th October, 2018	Bulleen 9th October, 2018	Burwood 3rd October, 2018	Chadstone 8th October, 2018	Cobram 1st November, 2018
Docklands 19th October, 2018	Echuca 26th October, 2018	Frankston 11th October, 2018	Geelong 16th October, 2018	Greenvale 9th October, 2018
Macedon Ranges 16th October, 2018	Mitcham TBC 2018	Mordialloc 16th October, 2018	Mornington 26th October, 2018	Mt Waverley 9th October, 2018
Narre Warren 16th October, 2018	Sale 12th October, 2018	Warragul 15th October, 2018	Wyndham 12th October, 2018	Yarra Valley 12th October, 2018
Western Australia				
Balcatta 24th October, 2018	Broome 12th October, 2018	Bunbury 16th October, 2018	Busselton 28th September, 2018	Cockburn Central 17th October, 2018
Geraldton 16th November, 2018	Joondalup 18th October, 2018	Kalgoorlie TBC, 2018	Mandurah 1st October, 2018	Melville 10th October, 2018
Midland 14th November, 2018	Northam 1st October, 2018	Welshpool 16th October, 2018		

September 2018 Question of the Month: Revising quarterly to monthly BAS

This month's question for you all to debate at your network meeting is:

A Business is moving from quarterly to monthly BAS from 1st October. The Tax Agent has requested the September BAS (received mid Sep), to be lodged early for July and August (for client to get a refund) then a revised BAS completed to included September details. Can this be done?



[Let us know your thoughts here](#)

Other Things Happening in the World

ABFEO Small Business Industrial Relations Recommendations

Small Business Ombudsman recommends change to Small Business industrial relations



Practical and realistic solutions that attempt to make it simpler for businesses to do the right thing and build their confidence to employ, which is what the economy needs.

“Some of these achievable recommendations can be accomplished without legislation, and others can be realised with very minor legislative changes.”

Achievable non-legislative solutions include:

- the Fair Work Ombudsman (FWO) further develop the Small Business Showcase to include an online decision-making and pay calculation tool, whereby a small business that has made a genuine effort to comply, but makes an error, will have a ‘safe harbour’ from prosecution, penalty or fine, but must still repay any underpayments to staff
- ensuring unfair dismissal claims are substantiated before elevation, and dismissal claims are not judged solely on procedural errors
- publishing Fair Work Commission (FWC) outcomes in plain language so established precedent is more transparent and predictable. This means small business will be better informed about the FWC's thinking and be better equipped to do the right thing
- expediting the review of the Small Business Fair Dismissal Code to simplify and remove ambiguity
- improving the education and communications to small businesses by extending the FWO's employers' support line beyond the standard business hours, and the FWC and FWO to work together to establish a dedicated, consistent resource centre that provides advice that small businesses can understand and rely on.

“If these and other recommendations are implemented, it will level the playing field for small business who want to do the right thing and empower the Fair Work Ombudsman to deal with businesses that don't,” Ms Carnell said.

Three approaches that require legislative changes are:

- put in place a streamlined and appropriate small business Enterprise Bargaining Agreement as an option for some businesses
- allow for a dignified end to employment when an employee is no longer a 'good fit' for the business, with payout equivalent to redundancy entitlements. Currently the only options are a manufactured redundancy or a performance based exit. Both options are bad for the business and the employee
- investigate a legislated option for optional loaded rates as a method of simplifying payment for businesses that choose to.

"This is by no means our final word on the workplace relations system. It is simply some small but doable steps that will make a real difference to small businesses now, giving them the confidence to employ more staff," Ms Carnell said.

References

- [Workplace Relations – simplification for small business](#)
- [ASBFEO – Ombudsman calls for simplification of workplace relations for small business](#)

Fair Work and the Small Business Report – the Possible Future

With more than 9 out of every 10 employers in Australia being a small business, it is important that the Fair Work Commission (the Commission) understands the needs and expectations of this stakeholder group, and optimises the way it discharges its functions to 'work better for small business' through the Connect & Engage consultation program.

The Connect & Engage consultation program recognised that small business people want to do the right thing, especially by their staff – the team that can contribute so much to business success. Yet it can be challenging to understand their employment obligations and to navigate employment laws and how the Commission deals with disputes that may be brought against the business.

Key recommendations that emerged from the consultation program that should be the priority areas for action include:

- Introducing early triage/filtering of unfair dismissal and general protections (adverse action) applications and active case management practices similar to the approach adopted for the anti-bullying jurisdiction (see section 3.2 of this report);
- Formation of a dedicated Small Business Division to ensure a 'right-sizing' of procedures and operating protocols, relevant Member and staff experience, empathy and disposition to smaller employers (see section 2.0)
- Establishing ongoing consultation channels with small business; and
- Reviewing information resources with an aim to consolidate materials and limit duplication, encourage greater consistency and predictability in the way Commission Members exercise discretion, improve accessibility for time-poor and inexperienced audiences and present information in plainer terms.

Download report: [Working Better For Small Business](#)

From the ICB

New Diploma of Payroll Services

The new Diploma equips knowledge workers to deliver better payroll solutions

What is in the New Diploma of Payroll Services?

The new Diploma of Payroll Services qualification is focused on the job roles of knowledge workers who perform payroll administration and payroll management tasks in a variety of industries both public and private enterprise. It includes establishing payroll systems and using them to perform sometimes complex tasks, including introducing salary packaging arrangements and additional allowances. Additional concepts include processing superannuation payments, and processing employee terminations. Individuals in these roles apply solutions to a range of often complex problems, and analyse and evaluate information from a variety of sources, including relevant legislation and taxation systems. Candidates learn how to interpret and apply taxation system knowledge relevant to payroll as well as industrial regulations.

The ICB team including key leaders within the organisation such as Rick Van Dyk played a central role in the framing and structure of the new diploma.

Course Structure

Unit Code	Unit Title
Core Units	
BSBFIM502	Manage payroll
FNSTPB402	Establish and maintain payroll systems
FNSINC401	Apply principles of professional practice to work in the financial services industry
FNSPAY501	Process salary packaging arrangements and additional allowances in payroll
FNSPAY502	Process superannuation payments in payroll
FNSPAY503	Process complex employee terminations in payroll
FNSPAY504	Interpret and apply knowledge of industrial regulations relevant to payroll
FNSPAY505	Interpret and apply knowledge of taxation systems relevant to payroll

Unit Code	Unit Title
Elective Units	
BSBCUS402	Address customer needs
BSBFIA401	Prepare financial reports
BSBFIM501	Manage budgets and financial plans
BSBHRM501	Manage human resource services
BSBHRM505	Manage remuneration and employee benefits
BSBHRM507	Manage separation or termination
BSBITU402	Develop and use complex spreadsheets
BSBLDR501	Develop and use emotional intelligence
BSBMGT403	Implement continuous improvement
BSBMGT516	Facilitate continuous improvement
BSBREL402	Build client relationships and business networks
BSBRISK501	Manage risk
BSBSMB412	Introduce cloud computing into business operations
FNSACC311	Process financial transactions and extract interim reports
FNSACC312	Administer subsidiary accounts and ledgers
FNSACC313	Perform financial calculations
FNSACC411	Process business tax requirements
FNSACC416	Set up and operate a computerised accounting system
FNSACC511	Provide financial and business performance information
FNSINC503	Identify situations requiring complex ethical decision making
FNSINC504	Apply ethical frameworks and principles to make and act upon decisions
FNSTPB401	Complete business activity and instalment activity statements
FNUSCUS505	Determine client requirements and expectations

The TPB's Comments on the New Qualification

In speaking to [Accountants Daily](#) the TPB offered the following comment;

“However, TPB chair Ian Taylor has sought to clarify the board's recognition of the new diploma, hinting that there was scope for the new qualification to also meet the board approved GST/BAS course requirements.

“The TPB has indicated that we may in the future accept that the newly approved Diploma in Payroll could be considered at least the equivalent of a Cert IV in Bookkeeping and Accounting,” said Mr Taylor.

“A person having completed that course would then be eligible to register as a BAS agent provided that they had also completed the board approved course in GST/BAS. They would only ever be registered as a restricted BAS agent – i.e. payroll services only.

“What we have said is that if a person completed the eight compulsory units of the Diploma of Payroll and included the GST/BAS elective unit amongst their three elective units they would not then need to do the additional board approved GST/BAS course in order to meet the education requirements.

“They would also obviously need to satisfy the 1,400/1,000 hour experience requirement and we would accept specific payroll experience in this context.”

ICB – Further Education – Accredited Training

What's New this Month from ICB

New and updated resources for September 2018

- [Payroll Records and Payslips](#)
- [Employment Status](#)
- [Employment Contract Requirements](#)

Other news for September 2018

- [ICB Templates for STP Engagement Authority](#)

[Click here to view the latest news for the month.](#)

[ICB Q&A Space](#) – You can check out all the latest threads here. Feel free to ask your questions regarding any issue you may be having or if you require clarification, we are here to help.

The [Latest Updates](#) lists all the topics in order of replies.



From Strategic Partners

Webinar: job management in QuickBooks Online

Trying to convince tradie, service-based or contractor clients to go paperless? This webinar covers how QuickBooks and ServiceM8 work together to provide an end-to-end solution for trade or service businesses, streamlining work from the client's first call to reconciliation. ServiceM8 provides everything your clients need to manage jobs, staff and customers. And the integration lets you share your client's inventory items and tax settings between both programs.



[View it today!](#)

Easy tax lodgement with QuickBooks Online and LodgeiT

Join us on Tuesday 23 October (11:00am to 12:00pm AEDT) to see how LodgeiT can streamline your tax lodgment by importing your QuickBooks Online accounts with a single click. LodgeiT is your all-in-one, multi-functional compliance platform designed to provide accurate, superfast tax form preparation and lodgement. Automatically classify your accounts via line items, generate Special Purpose Financial Statements, create working papers & publish tax forms to the ATO via SBR and much more.



Save your spot!

MYOB No Longer Updating AccountRight Class (v19)

As of 30th September 2019, MYOB will no longer provide features, patches, compliance updates or product support for AccountRight Classic (sometimes known as v19). After this date anyone with a perpetual licence will still be able to access their file, but you will no longer have updates to your software. This means no new feature updates and no new compliance updates.



We will also no longer provide updates to ensure AccountRight works on new Windows operating systems.

From the ATO

ATO Attacks Black Economy

In response to the Black Economy Taskforce's final report the Government announced a range of initiatives aimed at addressing the black economy. Key components of the package include a focus on investing in new technology and analytics that will complement investment in compliance activities that are more tailored, mobile and data driven whilst being much more visible in the community.

The ATO has established mobile strike teams to increase the visibility of ATO enforcement activities and to give business direct access to ATO staff for help and education. The activities of the mobile strike teams will differ depending on the level of perceived risk.

The ATO plans to complete approximately 40,000 walk-ins of small businesses over the next four years. Individual entities are not selected to receive a walk-in, rather a location or community as a whole. Locations are selected utilising existing ATO data specific to common black economy risks, as well as third party data.

Each walk-in involves a discussion about business practices with the owner or operator, and provides them with feedback regarding how those practices may affect the reporting of their tax and superannuation obligations. Visiting businesses allows ATO officers to physically observe the business set up, such as the physical size and scale of the business, estimate staffing needs and review record keeping practices.

These activities provide real opportunities to show the community that the ATO is serious about protecting the interests of small business owners who are complying with their tax obligations from those that are not.

The mobile strike teams will be complimented with town hall information sessions where business owners and operators can interact directly with ATO officers. Preparations are under way to conduct town hall sessions in WA and ACT.

Tax practitioners are encouraged to check the Tax Professionals Newsletter and promote the town hall information sessions to their clients that are located those areas.

ATO Report on Status of Single Touch Payroll

There has been a very positive start to Single Touch Payroll. Over two million employees can now see their information updated each pay day in myGov and this is also visible to their tax agents through the Tax and BAS Agent Portals.



Over the next 12 months, the ATO will focus on supporting employers through the transition to Single Touch Payroll. Checks will be conducted and treatments tailored to client behaviour.

During their first year of reporting through Single Touch Payroll employers will be exempt from an administrative penalty if they fail to report on time. A written notice will be given advising that a failure to report on time in the future may attract a penalty.

The ATO has been working with tax professionals to develop a solution that will alleviate the requirement to obtain a signed declaration from the employer at each pay event. BAS agents and bookkeepers helped the ATO to arrive at a position where a letter of engagement that provides authority from the employer to be able to report throughout the year will remove the requirement to obtain a signed declaration at each pay event.

Salary and wage and pay as you go withholding amounts reported on the activity statement will still be subject to having declarations. The ATO will be developing guidance and will shortly communicate this process to the wider community.

The ATO continues to work with Tax and BAS Agents to explore options for very micro employers (4 or less employees). The ATO has conducted a series of design workshops with tax agents, accountants, bookkeepers and small business owners to better understand the needs of small employers and confirm requirements and approaches to low cost payroll reporting solutions. This includes how to approach payroll reporting for closely held entities who don't pay regular wages. The ATO will continue to work with the software industry, banks and others who will provide these solutions to employers.

ICB Members Advise ATO Indirect Tax

ATO Indirect Tax Senior Executive Discussion

Matters raised by the Bookkeeper Community in relation to:

The aim of the session is to provide insights from our BAS Agent/Bookkeeper community on some of the irritants and issues that are currently being experienced by BAS agents.

They are also interested to hear about any opportunities that you think the agents would like to partner with the ATO in improving their administration of the tax system.

It's about the application of GST (maybe I'll talk about the Overseas suppliers gst or low value goods or the reverse GST). Maybe talk about checking ABNs or not. Any particular quirks about the Activity Statements process that is annoying you.

BAS/GST: prevention what can the ATO do to stop errors? What preventative methods could they put in place to prevent risk to the GST system and people getting it wrong, how do we help people get it right, how can the ATO help us be that effective intermediaries. ideas welcome

Key Message

Businesses and Bookkeepers look for

- Minimal interruption to them getting on and doing Business
- They will comply ontime etc if it is easy to do so
- We don't want to delay payment, but ATO payments are one of many payments that we make so sometimes we have to manage our timing
- Don't bother us unless we need to act on it
 - ▶ Scams – is it you or not
 - ▶ Private phone numbers- many will not answer them – so follow it up
 - ▶ Ring back by COB tomorrow – we don't always have that privilege

We are confused by

- Offshore suppliers with an ARN don't charge GST but onshore suppliers with an ABN do
- Offshore Suppliers through an Australian entity has an ABN also charge GST
- Whether we have to check the ABN and GST registration of each supplier

We are annoyed by

- Requests for lots of information when only one item would solve the issue

Our interaction with the ITX line is all about how we interact with you

- How do we interact?
 - ▶ Website information
 - ▶ Form filling
 - ▶ Issue resolution

You administer the complexity of Indirect Taxes largely behind the scenes unless it impacts us in the above ways.

How can we get definitive advice from the ATO about how the law applies in a manner that is reliable and with certainty?

Positioning of Bookkeepers & BAS Agents

They care too much.

They are the

- Interpreters of law, the requirements
- Interpreters of what the business is doing
- Apply the requirements to the business circumstances
- Do the compliance and Do the business administration so the business entrepreneurs don't have to
- The system administrators
- The system improvers (they use the software)

Concept Proposals

Simpler BAS is better GST reporting – we need to re-educate the approach

Simpler GST – it is too complicated

- Second hand goods
- Offshore

One Streamlined approach

Ease of complying means more compliance

Make the process easy

Example of one of the specific items we raised

Nudges / Comms / reminders

stop sending clients reminders via sms and email when they lodge using an agent

Major irritant

Stop calling me about debt... I call the ATO back through a few hurdles to prove who I am then it relates to debt ... I lodge I don't control debt

Stop emailing me lists of overdue lodgements ... I run this report on portal weekly so they are useless

please DO NOT SEND the reminder texts on July 28th like they did last quarter. Answering emails & phone calls regarding these was a huge time waster.

Communication – stop scaring our clients! It makes the clients think we have done something wrong, they trust us, but by sending some of the communication that they have it second guesses this trust.

And finally

“ “In terms of my experience with the ATO it has been nothing but positive. I always have understanding people on the end of the phone who try their best to see it from my clients' perspective and never had any issues with them being uncaring in their concerns. I guess I've been lucky!”

This is the ICB position and this is reasonably typical

ATO Portal Maintenance

See [this link for scheduled times](#) for the full guide to system maintenance and issues.

The portals will be unavailable at the following times for scheduled system maintenance.

Planned System Maintenance

Start Time	End Time
Saturday 6 October 2018 – 10.00pm AEST	Sunday 7 October 2018 – 10.00am AEDT
Saturday 3 November 2018 – 9.00pm AEDT	Sunday 4 November 2018 – 9.00am AEDT
Friday 9 November 2018 – 11.30pm AEDT	Monday 12 November 2018 – 7.00am AEDT
Saturday 1 December 2018 – 9.00pm AEDT	Sunday 2 December 2018 – 9.00am AEDT

Additional Maintenance: Quarterly Major Systems Release

Start Time	End Time
Friday 28 September 2018 – 9.00pm AEST	Monday 1 October 2018 – 7.00am AEST
Saturday 8 December 2018 – 2.30am AEDT	Monday 10 December 2018 – 7.00am AEDT

For more details regarding BAS Agent portal maintenance, [click here](#).

ICB Membership Statistics

5,812 Members at 31 August 2018

4,046 Members maintain Fellow, Member, Associate, Affiliate and Educator Membership.

ICB also has 14 Accredited Training Provider Members and 1,752 Student Members.

ICB Supporters and Sponsors



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ICB's Newsletter contains news articles, links and regular sections that we feel will be of interest. If there is anything that you would like to see, whether a regular feature or a one-off, please let us know. Email your ideas to admin@icb.org.au

The monthly Newsletter for members of the Institute of Certified Bookkeepers.

A selection of those articles listed are accessible by ICB Members **only** – ICB Members, you will need to be logged onto the ICB website to view all the articles in full.

The newsletter of ICB is designed as information and resources for Bookkeepers with clients and also bookkeepers in employment.

The content of the newsletter maybe relevant in part or in whole to other publications or other purposes.

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Kind regards,
ICB Newsletter Team

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