

## Client eBrief



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## ATO Lodgement Dates

### 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. The ATO have the tools and calculators to help you get it right.

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:

September Activity Statement:  
21 October 2018

October Activity Statement:  
21 November 2018

November Activity Statement:  
21 December 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.



## 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.

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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