



Single Touch Payroll

- <https://www.ato.gov.au/Business/Single-Touch-Payroll/>
- Last modified: 10 Jul 2019
- QC 54701

Single Touch Payroll (STP) is a new way of reporting tax and superannuation information to us.

You will report your employees' payroll information, such as salaries and wages, pay as you go (PAYG) withholding and super information to us each time you pay them.

- Small employers with 19 or less employees – need to report through STP any time before 30 September 2019.
- Micro employers with less than four employees: have additional options including using low cost or no cost products, or quarterly reporting through their registered tax or BAS agent.
- Large employers with 20 or more employees – should already be reporting through STP.

Next steps:

- [About Single Touch Payroll](#)
- [STP product register](#)^{EQ}
- [Concessional reporting](#)
- [No-cost and low-cost solutions for Single Touch Payroll](#)

Watch:

- Get ready for STP

Media: About the tax help program

<http://tv.ato.gov.au/ato-tv/media?v=bd1bdiunqmapt4> (Duration: 01:14)

Find out about:

- [About Single Touch Payroll](#)
- [Get ready for Single Touch Payroll](#)
- [Report through Single Touch Payroll](#)
- [Registered agents providing a payroll service](#)

- [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: 16 Aug 2019
- QC 54702

Single Touch Payroll (STP) reporting is currently available through most payroll, accounting and business management software.

A number of [No-cost and low-cost Single Touch Payroll solutions](#) (less than \$10 per month) are available for micro employers (those with four or less employees).

Some providers have asked us for a later start date (a deferral) for their employer clients to report through STP. If you're not sure whether your software has a deferral, check with your provider.

On this page:

- [How STP works](#)
- [What you need to know](#)
- [How to report](#)

How STP works

STP works by sending tax and super information from your payroll or accounting software to the ATO as you run your payroll.

When you start reporting:

- you will run your payroll, pay your employees as normal, and give them a payslip
 - your pay cycle does not need to change (you can continue to pay your employees weekly, fortnightly or monthly)
- your STP-enabled payroll software will send us a report which includes the information we need from you, such as salaries and wages, pay as you go (PAYG) withholding and super information
 - see our [employer reporting guidelines](#) for a full list of payments that must be reported through STP.

You will be reporting super liability information through STP for the first time. Super

funds will also be reporting to us. They'll let us know when you make the payment to your employees' chosen or default fund. This is an important step toward making sure employees are paid their correct entitlements.

The way STP information is sent will depend on the software you use. STP reporting will be offered in one of the following ways with:

- an end-to-end solution, which allows you to run your payroll and send the STP information directly to us from your software
- a solution which allows you to run your payroll and send the STP information through a third party sending service provider (SSP) which is integrated into your software
- a solution that allows you to run your payroll and requires you to send the STP information through a third party sending service provider (SSP) outside your software.

ATO systems will match the STP information to our employer and employee records.

Your employees will be able to see their year-to-date tax and super information in ATO online services, which can only be accessed through myGov. Their data is updated every time you report (each pay day for most employers). Without STP reporting, employee data is only reported at the end of the financial year.

If you make mistakes in your STP report, you can correct it in your following report. We won't penalise you for making mistakes you correct.

At the end of the financial year, you'll need to finalise your STP data. This is a declaration to the Commissioner of Taxation to state you have completed your reporting for the financial year.

You will no longer have to give your employees a payment summary for the information you've reported and finalised through STP. Once you finalise your data, your employees or their registered agent will be able to lodge their income tax return using the STP information available in ATO online services.

You will no longer need to provide us with a payment summary annual report (PSAR) at the end of the financial year for the payments you report through STP.

From 2020 we will pre-fill activity statement labels W1 and W2 for small and medium withholders with the information you report to us through STP. If you currently lodge an activity statement you will continue to do so.

See also:

- [Single Touch Payroll employer reporting guidelines](#)
- [Single Touch Payroll for employees](#)

What you need to know

Employers with 1–4 employees (micro employers)

If you have four or less employees (micro employer) and you don't currently use payroll software, there will be other ways to report STP information.

We have asked software developers to build no-cost and low-cost STP solutions for micro employers – including simple payroll software, mobile phone apps and portals.

We have published a list of the companies that currently have solutions available and those that intend to offer [no-cost and low-cost solutions](#).

You will also have the option for your registered tax or BAS agent to report your STP information quarterly, rather than each time you run payroll. This option will be available until 30 June 2021.

Employers with 5–19 employees (small employers)

Parliament has passed legislation to extend STP to include all employers from 1 July 2019.

This will be a gradual start, and not all employers will start reporting at the same time.

Determine when you need to start reporting from one of the following options:

Start reporting now – If you use payroll software which offers STP, you can update your product and start reporting any time. Talk to your software provider, or visit their website, to find out what you need to do. See our checklist for some important steps you need to take to connect your software to the ATO.

Start reporting any time before 30 September 2019 – See [How to report](#) to find out about STP solutions.

Apply for more time to get ready – If you won't be ready to start reporting by 30 September 2019, use our online form to apply for a deferred start date. See [Single Touch Payroll deferrals](#).

Ask us for an exemption if you meet the criteria – If you live in an area with intermittent or no internet connection, you or your agent can apply [online](#) for an exemption.

Employers with 20 or more employees

Single Touch Payroll started from 1 July 2018 for employers with 20 or more employees.

You should either be reporting through STP, or have a [deferral](#) in place (a later start date).

If you're not sure if STP applied to you during the 2018–19 financial year, you can do a headcount (not a full time equivalent) to check if you had 20 or more employees.

If you have not started reporting through STP, we have information to help you [get ready](#). If you need more time, you should apply for a [deferral](#).

Find out if your software is STP-ready by talking to your software provider. Your tax professional can also help.

Penalties

The 12 month transition period for large employers (20 or more employees) to start STP reporting ended on 30 June 2019.

We have started contacting employers who are not yet reporting their pay day information to us and who aren't covered by a deferral. If employers fail to start reporting within a reasonable amount of time, penalties may be applied.

Find out about:

- [Failure to lodge penalties](#)

Employers with closely held payees

A closely held payee means the payee is directly related to the entity from which they receive payments, for example:

- family members of a family-owned business
- directors or shareholders of a company
- trustees or beneficiaries of a trust.

Employers may not always pay closely held payees a regular salary or wage. Instead, they may draw on income from the business throughout the year. As STP information is reported each time payroll is run, employers will not be able to report their closely held payees this way.

If you're an employer with closely held payees, there are flexible reporting options available to you.

See also:

- [Closely held payees](#)
- [Concessional reporting](#)

How to report

You can send STP data to us in one of the following ways.

Option one: Report through existing payroll or accounting solution

You can report from your existing payroll or accounting software if STP reporting is available.

Next steps:

- Talk to your software provider to find out how they offer STP and what you

need to do to update your product.

- Find out how to [Get ready for Single Touch Payroll](#).

Option two: Choose STP enabled payroll software

You may need to choose payroll software if you do not currently use it or your current software provider is not offering an STP-enabled product.

Some providers are not updating their older products, such as those purchased off-the-shelf.

If you have four or less employees, and you do not need payroll software, you can use an alternate solution (see option four).

Next steps:

- Review the [Find STP software](#)^{EQ} – STP product register.
- Talk to your registered tax or BAS agent to find out which payroll software product would best suit your business needs.

Option three: 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 STP.

If you use a registered tax or BAS agent, talk to them about your options. They may be able to report through STP for you, or work with you to outsource your payroll to a payroll service provider.

Payroll service providers must be registered as a tax or BAS agent when providing a tax agent service or BAS service for a fee. This would include Single Touch Payroll.

Option four: Choose an alternate solution once it is available (for employers with less than four employees)

We have asked software developers to build [No-cost and low-cost Single Touch Payroll solutions](#) at or below \$10 per month for employers with less than four employees.

Onboarding a new employee

- <https://www.ato.gov.au/Business/Single-Touch-Payroll/About-Single-Touch-Payroll/Onboarding-a-new-employee/>

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- QC 57579

When an employee starts a new job, they may now have the option to complete some of their employee commencement forms online. This will streamline the onboarding process for employees, employers and their intermediaries.

The online forms available are:

- *Tax file number declaration*
- *Superannuation (super) standard choice*
- *Withholding declaration*
- *Medicare levy variation declaration.*

Information is pre-filled into the online forms, reducing the likelihood of:

- incorrect information being provided to an employer
- errors, such as an employee having the incorrect amount of tax withheld.

The employer benefits as they are not required to send the form to us.

Employers can offer these online forms to their employees in several ways – discussed below. They can also continue to use their current process – such as offering paper forms or employee self-service channels.

On this page:

- [Employee access directly via myGov](#)
- [Employer's software linking to forms in myGov](#)

Options for providing online employee commencement forms

Employee access directly via myGov

Employees can now access and complete pre-filled commencement forms through ATO Online via myGov.

The forms are accessed by either:

- My profile > Employment
- 'New employment' on the home screen.

Employees should talk to their employer before they use these forms.

To complete the forms, employees need to know the:

- employer's ABN
- employment type (for example, full time, part time, casual)
- employer's default super fund details
 - name
 - unique superannuation identifier (USI)
 - ABN.

Some of this information will be pre-filled in the form, making it quicker to complete and improving the accuracy of the information submitted.

On the ATO Online screen, an employee will:

- view pre-filled information about their tax affairs (eg, residency status and education loans)
- see information related to their superannuation, including their existing funds and the employer's default fund
- complete and submit the employee commencement forms to us.

Once the form is complete, employees also need to print it and provide it to their employer.

The employer will enter the information into their system and keep a copy of the form for their records. Employers do not need to send the printed form to us.

If an employee makes a mistake in the form they can update it in ATO Online and provide a new version to their employer.

Employees can also make updates to previous forms if their circumstances change, for example a change in their residency or finalisation of a Higher Education Loan Program (HELP) debt.

Sample form

This is a sample of the [Employee tax and super details form](#)  .

Employer's software linking to forms in myGov

The specifications are now available for software developers to build this service. Employers should check with their software provider to find out if this service will be offered.

With this service, employers can allow their employees to access the ATO Online form via their own payroll software or onboarding solution. These forms would only be accessible from the link provided by the employer. An employee will need a myGov account linked to ATO Online.

On the ATO Online screen, an employee will:

- view pre-filled information about their tax affairs (eg, residency status and education loans)
- see information related to their superannuation, including their existing funds and the employer's default fund
- complete and submit the employee commencement forms to us.

Once the form is submitted, the employer's payroll software will request the information from us via SBR2-enabled software. The information provided to the employer will include the employee's tax file number, residency status, tax free threshold, Medicare levy details and chosen super fund.

Get ready for Single Touch Payroll

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

We've developed two checklists to help you prepare for Single Touch Payroll (STP) reporting.

On this page:

- [Get ready checklist](#) – includes the initial steps, such as choosing how you will report through STP.
- [Start reporting checklist](#) – will help you take the right steps before sending your first STP report, such as connecting your software to the ATO.

You can also download and print out a PDF version of the Get ready checklist by clicking the button below:

[Single Touch Payroll Get ready checklist](#)

Get ready checklist

1. Determine how you will report through STP

The first step is to determine how you will report through STP. This may depend on the size of your business, and if you currently use payroll or accounting software.

You can choose one of the following options:

- report through a Single Touch Payroll-enabled solution -- see [Find STP software](#)^{ca} for the STP product register
 - if you currently use software, go to [step 2](#)
 - if you don't use software, and you choose this option, talk to your tax or BAS agent for advice on choosing the right product to suit your business needs
- ask a third party, such as a registered tax or BAS agent, or a payroll service provider, to report through STP for you
- for employers with four or less employees only: choose a no-cost or low-cost solution when one is available. See [No-cost and low-cost solutions for STP](#). There are also reporting concessions options available to you, see [concessional reporting](#).

2. If you use payroll software, talk to your 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. Older software products, such as those purchased off-the-shelf, may not be updated to offer STP reporting. Your provider will tell you which of their products offer STP.

Also remember to:

- find out what support they will give you to help your transition to STP
- upgrade or install your software when ready
- subscribe to their communications – this may be by email, newsletter or web updates.

3. Talk to your staff about STP

Check the right people in your business know about STP – especially the person or people responsible for running your payroll.

This is also a good time to ensure 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.

Cleaning up any anomalies in your payroll now will help you report successfully.

4. Start reporting

We will help and support you through your first year of reporting.

- If you make a mistake, you will be able to make corrections. The first year is a transitional year and penalties will generally not apply.
- See our [Start reporting checklist](#) before sending your first STP pay event report to the ATO. This will help you send your file to us successfully
- For more detailed requirements of STP, including what you need to report, how to make corrections and finalising your STP data you can see our [Single Touch Payroll employer reporting guidelines](#).


5. Apply for more time if you need it

Employers with 19 employees or less

If you won't be ready to start reporting before 30 September 2019 you will need to apply for a deferral. See [Single Touch Payroll deferrals](#)

If you have closely held payees you don't need to start reporting these payees until 1 July 2020. There is no action required from you, this is automatically granted. See our [Single Touch Payroll for closely held payers factsheet](#).

Employers with 20 or more employees

You should be reporting through STP, or have a deferral in place. If not, apply for one using our online [STP employer deferral request form \(PDF 1.66MB, NAT 74985\)](#)  .

When requesting a deferral, make sure you follow the ATO guidelines and provide all the evidence, if required.

6. If you need more support

If you need more support you can:

- speak to your registered tax or BAS agent
- subscribe to any updates on ato.gov.au/stp.
- follow the ATO on Facebook, Twitter and LinkedIn.

Start reporting checklist

Once your software is STP-ready, you should check you've taken the following steps before sending your first STP pay event report. This will help you send the file to the ATO successfully.


1. Determine who will authorise your STP reports each pay cycle

If you are the business owner or public officer you are already authorised to send reports.

If someone in your business will authorise reports (such as the payroll manager) you will need to give them the authority to do so. You may need to record this authorisation in your payroll software. Instructions on how to do this should be part of your STP set-up with your software provider. You do not need to contact the ATO to set up this authorisation.

If a third party (such as a payroll service provider, or a registered tax or BAS agent) will report on your behalf they need to be linked to you at the ATO as part of the initial set-up. Your agent will also need to be authorised for every pay event they lodge. Talk to your agent to discuss how they intend to set it up for you.

2. Determine who will send your STP report

You can choose to submit your own reports. However, if you appoint another entity in your economic group (for example, a head office) you will need to sign a *Cross entity authorisation nomination form* (XEA) appointing the entity to send your STP reports. Without this in place, your report will fail. You can do this through [Access Manager](#)  . Once you log in, you can access the form under 'Who has access to my business'.

If a registered agent (payroll service provider, tax agent or BAS agent) will be sending your STP reports they need to record their registered agent number (RAN) in STP pay event payload and link this relationship at a role level with the ATO.

3. Ask your software provider how your software will connect to the ATO

Your software can connect directly to the ATO using a device AUSKey (this is more common for larger employers).

Alternatively, your software may connect to the ATO using a software service ID (SSID) which is usually displayed by your software during the STP set-up.

You or your registered agent will need to provide the ATO with your SSID. To do this phone 1300 852 232, or complete a one-off notification through [Access Manager](#) (you need an AUSKey to use Access Manager).

We will not be able to receive your STP report without the correct SSID.

Another option is your software may connect to the ATO through a sending service provider (SSP). If this is how your software connects to the ATO, you do not need to contact the ATO to set up a connection. Your SSP will do this for you.

4. Decide who you want us to contact if we have any questions about STP matters

You, or your nominated person, needs be added as a contact for pay-as-you-go withholding. This contact is listed in the STP pay events and is usually someone who understands your payroll amounts and how it is calculated.

5. Start STP reporting and check your data was sent correctly

You should check your software for successful status indicating the report was sent to the ATO. This indicates the file has been received by the ATO. Ask your provider how they will be alerting you of any errors from the ATO and how or where in the software you can access and action those errors.

Check for any errors identified in your submission and follow the [steps](#) for correcting employee information.

You can check the ATO Business Portals for prior lodgments (please allow up to 72 hours processing time) and review our troubleshooting information first if your report hasn't come through to the ATO.

Speak to your payroll solution provider if you need further assistance.

Single Touch Payroll exemptions

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

Under Single Touch Payroll (STP) there are exemptions for reporting:

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

On this page:

- [Exemptions for the financial year](#)
- [Exemptions for reporting certain employees](#)
- [If you need an exemption that's not listed](#)
- [How to apply](#)

Exemptions for the financial year

You may be exempt from reporting through STP for one or more financial years, 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.

Insolvency practitioners

If you're an insolvency practitioner for an employer that is required to report through STP, you won't be required to report through STP on their behalf in 2018–19. However, you will need to start reporting through STP from 1 July 2019.

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.

Alternatively, if you're an insolvency practitioner for an employer that 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.

If you're an employer with 20 or more employees, you must still report your own employees' tax and super information through STP in 2018–19

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 and 2019–20 financial years. You will need to start reporting these payments through STP from 1 July 2020.

You will need to report your own employees' tax and super information through STP, from 1 July 2018 (if you're an employer with 20 or more employees) or from 1 July 2019 (if you're an employer with 19 or fewer 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.

Employers with a withholding payer number (WPN)

If you have a WPN because you are registered for PAYG withholding and are not entitled to an ABN, you are exempt from STP reporting for the 2018–19 and 2019–20 financial years. You will need to start reporting these payments through STP from 1 July 2020.

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. These payments need to be reported from 1 July 2019.

Foreign employees

You will be exempt from reporting payments to foreign employees for the 2018–19 financial year 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.

For the financial year commencing 1 July 2019, we are considering concessional reporting arrangements for these types of employees and will be publishing further guidance soon.

If you need an exemption that's 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.

Small employers may be exempt from STP reporting if they meet any one of the following criteria:

- no or low digital capability
- no or unreliable internet
- other extenuating circumstances.

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.

How to apply

You can submit an exemption request online through one of the following:

- the Business Portal
 - Select Manage employees then STP deferrals and exemptions
- Tax or BAS Agent Portal
 - Select Client's employer obligations then STP deferrals or exemptions
- Online services for agents
 - Select Business then STP deferrals and exemptions

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.

Single Touch Payroll deferrals

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

[Touch-Payroll/Single-Touch-Payroll-deferrals/](#)

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Under Single Touch Payroll (STP) there are deferrals for:

- commencing your STP reporting
- submitting particular STP reports.

On this page:

- [Transitional deferrals](#)
- [Unreliable or no internet service](#)
- [Other types of deferrals](#)

Transitional deferrals

A transitional deferral should be used if you need more time to get ready to report through STP. This includes being unable to report by your software provider's deferred start date or needing more time to transition.

Deferral criteria

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 customised payroll software 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.

Employers with 20 or more employees

Your software provider may have applied to us for a later start date for STP reporting which covers you as an existing client.

If you are covered by your software provider's deferral, you will need to start reporting on or before the deferral date. Your provider will give you this date and a deferral reference number (DRN). This verifies they have a deferral for you. You don't need to give this to us – just keep it for your own records.

If you're not able to start reporting by your software provider's deferral date, you will need to apply for your own deferral. To do this:

- log in to the Business Portal
- select Manage employees then STP deferrals and exemptions.

You need to provide supporting evidence to help us understand your circumstances through a portal mail message:

- select General questions / problems / help as the message topic
- enter Single Touch Payroll enquiries as the message subject.

If we need more information, we will let you know.

You can also ask your registered agent to lodge a request on your behalf.

Employers with 19 or less employees

If you currently use payroll software which offers STP reporting, you can update your product and start reporting any time up to 30 September 2019.

If you know you won't be able to start before 30 September 2019, you or your registered agent can ask us for a deferral. To do this:

- log in to the Business Portal
- select Manage employees then STP deferrals and exemptions.

In many cases we'll approve your deferral straight away. If we need more information, we will let you know.

Your registered agent can also apply for a deferral on your behalf.

Registered agents

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

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

For deferral requests where one of your employer client's will not be ready to report you can apply through:

- Tax or BAS Agent Portal – select Client's employer obligations then STP deferrals or exemptions
- Online services for agents – select Business then STP deferrals and exemptions.

For your employer clients with 19 or fewer employees, in most cases you will receive a response in real-time. If we need more information, we will let you know.

For your employer clients with 20 or more employees, you will need to provide supporting evidence to help us understand their circumstances through a portal mail message:

- select General questions / problems / help as the message topic
- enter Single Touch Payroll enquiries as the message subject.

If you are a registered tax or BAS agent and you will not be ready to report, or you need to submit a request on behalf of multiple clients (bulk request) you can use the [Registered agent bulk client request form](#) (NAT 75015) 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 is STP-enabled but you need additional time to implement STP
- 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 is STP-enabled 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.

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.

If we need more information, we will let you know.

See also:

- [TPB\(I\) 31/2016 Payroll service providers](#)¹³ – for more information about registered agents.

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:

- Business Portal (employers) – select Manage employees then STP deferrals or exemptions
- Tax or BAS Agent Portal – select Client's employer obligations then STP deferrals or exemptions
- Online services for agents – select Business then STP deferrals and exemptions.

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 may offer more time to lodge your STP report each time you run your payroll. You will need to provide evidence and meet our requirements.

Other types of deferrals

Operational deferral

If you have already started reporting through STP and you won't be able to report for a period of time due to extenuating circumstances; you or your registered agent can apply for an operational deferral.

Recurring deferral

If there are extenuating circumstances which will impact your ability to regularly report on or before pay day (for example if you regularly experience intermittent internet connectivity issues which means we might receive your report a couple of days after pay day) you can apply for a recurring deferral.

No requirement to report

If you cease to have a withholding obligation for a portion of the year, you can let us know that you have no requirement to report. This means we won't expect STP reports from you for that period.

Small business reporting concession

Eligible [micro employers](#) (1–4 employees) can choose to report quarterly at the same time they lodge their activity statement through their registered agents. Only registered agents can apply for this concession on behalf of their clients.

Finalisation declaration deferral

At the end of the financial year, you need to finalise the information you've reported through STP for each of your employees by 31 July 2019, then 14 July each following year. If you are unable to do this by the due date, you can apply for additional time.

You or your registered tax or BAS agent can apply for these deferral types through:

- Business Portal (employers) – select Manage employees then STP deferrals or exemptions
- Tax or BAS Agent Portal – select Client's employer obligations then STP deferrals or exemptions
- Online services for agents – select Business then STP deferrals and exemptions.

Concessional reporting

- <https://www.ato.gov.au/Business/Single-Touch-Payroll/Concessional-reporting/>

- Last modified: 01 Jul 2019
- QC 59375

There are a number of concessional reporting options available to help you transition to Single Touch Payroll. Eligibility for these differs and depends on your individual circumstances.

See also:

- [Micro employers](#)
- [Closely held payees](#)
- [Seasonal and intermittent employers](#)
- [Inbound assignees](#)

Micro employers

- <https://www.ato.gov.au/Business/Single-Touch-Payroll/Concessional-reporting/Micro-employers/>
- Last modified: 19 Jun 2019
- QC 59383

If you are a micro employer and need more time and support to move to real-time pay day reporting, you can choose to report through your registered tax or BAS agent on a quarterly basis until 30 June 2021.

Your registered agent will need to lodge the Single Touch Payroll (STP) report on your behalf through an STP-enabled solution.

Your registered agent must apply for the concession on your behalf by 30 September 2019.

Determining if you are a micro employer

To be eligible for the small employer quarterly reporting concession, you need to be considered a micro employer at the time of application.

Micro employers are those who have between 1–4 employees.

Counting your employees

Each of the following count as one employee.

- Full-time employees
- Part-time employees
- Casual employees
- Employees based overseas

- Any employee absent or on leave (paid or unpaid)

Don't include the following in your headcount.

- Employees who have ceased working for you
- Independent contractors
- Staff provided by a third-party labour hire organisation
- Office holders
- Religious practitioners
- Closely held payees such family members of a family business, directors or shareholders of a company and beneficiaries of a trust

If you have a mixture of employees (those who are included in your headcount) and closely held payees (such as family members or directors) which results in your numbers being greater than four, you are still considered a micro employer and eligible for the small business quarterly reporting concession.

Example

If you have three full-time employees, one part-time employee and also pay two directors, you are considered to have four employees and are eligible for quarterly reporting.

Eligibility

To be eligible for this quarterly reporting concession, you must:

- have between 1–4 employees on the day of application
- lodge your activity statements electronically through a registered tax or BAS agent
- have non-computerised payroll - this could include running your payroll manually and keeping records on a spreadsheet or paper.

You must also meet both of the following:

- all amounts owing to us are either not yet due or subject to a payment plan
- all lodgment obligations are either not yet due or subject to a deferral.

Increase in employee numbers

If your application for this concession is accepted and your employee numbers increase, you are still eligible to report quarterly until 30 June 2021.

Quarterly STP report due date

If you report quarterly, your registered agent will need to send your STP report once per quarter at the same time you lodge your activity statement.

The due date for lodgment will be the due date of your activity statement.

Speak with your registered agent about your due date.

Payments included in your quarterly report

You will need to report your employees' year to date amounts up to and including the last pay day of the quarter.

Example

For the July to September period you need to report your employees' year to date amount up to and including 30 September.

This could be by way of lodging every pay event for the quarter individually or one pay event which reports the year to date information for the quarter. Speak to your registered agent to see how they will manage your quarterly reporting.

Reporting more frequently

If you are approved to report quarterly but would like to report more frequently (such as monthly) you can do so. You should report this monthly pay event on the 21st day of the following month (this is the same due date as monthly activity statements).

Finalisation declaration due dates

You will need to finalise your STP information at the end of the financial year – that way we know all the data reported is complete, and we can provide this to employees to complete their tax return.

Registered agents need to submit a finalisation declaration through an STP-enabled solution.

For the final quarter of 2020 (April to June), you will need to report and finalise your STP data before 31 July 2020.

For the final quarter of 2021 (April to June) you will need to report and finalise your STP data before 14 July 2021.

Note: these due dates are earlier than the due date of your June activity statement. This may mean you need to visit your registered agent earlier than normal, but should align to the natural business process you previously had to ensure that payment summaries were issued to employees by 14 July each year.

See also:

- [Finalising Single Touch Payroll data](#)

How to lodge the quarterly STP report

The STP report must be lodged by your registered agent through an STP-enabled solution.

Applying for the concession

Your registered agent must apply for this concession and lodge the STP report on your behalf.

Registered agents offering quarterly reporting

Applying for the concession on behalf of your clients

You will need to apply for this concession on behalf of your clients.

For single client requests you can do this through:

- Tax or BAS Agent Portal – select Client's employer obligations then STP deferrals or exemptions
- Online services for agents – select Business then STP deferrals and exemptions.

For multiple clients you can lodge a bulk request using the [Registered agent bulk request form](#) (NAT 75015) and attaching it to a mail message:

- select General questions / problems / help as the message topic
- enter Single Touch Payroll enquiries as the message subject.

Electronic lodgment concessional due date

Registered agents who lodge eligible quarterly business activity statements receive a lodgment concession. This concessional due date also applies to the quarterly STP report.

See also:

- [Tax agent lodgment program](#) – more information on activity statement concessional due dates.

How to lodge the quarterly STP report

You will need to lodge the STP report through an STP-enabled solution on behalf of your client.

The STP pay event report is a separate obligation to the activity statement and can only be lodged through STP-enabled software. There is no ability for agents to lodge the STP pay event report via the ATO portals.

Note: The activity statement is not a replacement for the STP pay event. You must lodge it separately.

See also:

- [STP product register](#)^{EQ} – list of available STP solutions

Closely held payees

- <https://www.ato.gov.au/Business/Single-Touch-Payroll/Concessional-reporting/Closely-held-payees/>
- Last modified: 19 Jun 2019
- QC 59387

Small employers (19 or less employees) with closely held payees are exempt for the 2019–20 financial year and therefore do not need to be reported. They will need to be reported through STP from 1 July 2020 and you will have the option to report their closely held payee information quarterly.

Eligibility

Only closely held payees are eligible for this reporting concession. A closely held payee is one who is not at arm's length.

This means they are directly related to the entity from which they receive payments for example:

- family members of a family business
- directors or shareholders of a company
- beneficiaries of a trust.

All arm's length employees of the entity must still be reported on or before pay date (the statutory due date)

Quarterly STP report due date

If you report quarterly, you will need to send your STP report once per quarter for the closely held payees at the same time you lodge your activity statement.

The due date for lodgment will be the due date of your activity statement. You can also speak with your registered agent about your activity statement due date.

See also:

- [Due dates for lodging and paying your BAS](#)

How to lodge the quarterly STP report

The STP report needs to be lodged through an STP-enabled solution. You can either lodge the report yourself or have your registered agent do this on your behalf.

The STP report cannot be lodged through ATO portals and is not an additional

label on the activity statement.

See also:

- [STP product register](#)^{E7} – list of available STP solutions

Payments included in quarterly report

You will need to make a reasonable estimate of a year-to-date amount for payments paid to your closely held payees up to and including the last pay day of the quarter.

Speak to your solution provider or tax professional to see how they are offering quarterly reporting.

Example

For the July to September period you need to report your closely held payees' year-to-date amount up to and including 30 September.

How to calculate the amount

You can calculate these amounts using one of the following methods.

- Withdrawals taken by the payee (but do not include payments of dividends or payments which reduce liabilities owed by the business to the closely held payee).
- Calculating 25% of the total salary or director fees from the previous year or the year of the last lodged tax return of the closely held payee.
- Vary the previous years' amount (to take into account trading conditions) within 15% of the total salary or directors fees for the current financial year.

These methods are similar to the way you would calculate pay as you go (PAYG) instalments.

Reporting more frequently

If you would like to report more frequently (such as monthly) you can do so. You should report this monthly pay event on the 21st day of the following month (this is the same due date as monthly activity statements).

Finalisation declaration due dates

If you choose to report closely held payees quarterly you will have up to the due date of your income tax return to finalise the information you've reported for the year and make any adjustments to reported amounts.

Speak to your tax professional for information about your due date.

Notifying us of your closely held payees

You do not need to apply for this concession, however you will need to notify us of your closely held payees for the 2020–21 financial year.

Seasonal and intermittent employers

- <https://www.ato.gov.au/Business/Single-Touch-Payroll/Concessional-reporting/Seasonal-and-intermittent-employers/>
- Last modified: 19 Jun 2019
- QC 59388

Seasonal and intermittent employers are those who generally do not have any employees for most of the year and then have an increase of employees for less than three months of a financial year. The three months do not need to be consecutive.

Eligibility

- If you normally have no employees and then employ 19 or fewer seasonal or short-term employees for a three month period or less you are eligible for this concession.
- If you normally have no employees and then employ 20 or more seasonal or short term employees for a three month period or less we will consider your application on a case-by-case basis.

You must also meet both of the following:

- all amounts owing to us are either not yet due or subject to a payment plan
- all lodgment obligations are either not yet due or subject to a deferral.

Applying for the concession

You or your registered agent will need to apply for this concession by completing the following.

- Log into the Business Portal, select Manage employees then STP deferrals and exemptions.
- From the STP deferrals and exemptions form choose 'Recurring deferral' and complete the following information: Start and end date – 1/7/19 to 30/6/20.
- Number of additional days required to lodge each report – enter 90 days.
- Number of employees currently on payroll – include those you currently employ and those you intend to employ seasonally (if you don't know the exact number you can make a reasonable estimate).

- Payroll software name – the software you currently use or are planning to use for STP reporting.
- Reason – choose ‘Other special circumstances’.
- Describe the special circumstances – enter Seasonal / intermittent employees.
- Attach supporting documentation – if you currently employ or intend to employ 20 or more employees, please attach a document which describes your situation.

Your registered tax or BAS agent can also apply using the instructions above through:

- Tax or BAS Agent Portal – select Client’s employer obligations then STP deferrals or exemptions
- Online services for agents – select Business then STP deferrals and exemptions.

How to lodge the quarterly STP report

The STP report needs to be lodged through an STP- enabled solution. You can either lodge the report yourself or have a registered agent do this on your behalf.

The STP report cannot be lodged through ATO portals and is not an additional label on the activity statement.

See also:

- [STP product register](#)^{EQ} – list of available STP solutions

Payments included in the quarterly report

You will need to report your employees’ year-to-date amounts up to and including the last pay day of the quarter.

Example

For the July to September period you need to report your employees’ year to date amount up to and including 30 September.

This could be by way of lodging every pay event for the quarter individually or one pay event which reports the year to date information for the quarter. Speak to your solution provider to see how they are offering quarterly reporting.

Quarterly STP report due date

If you report quarterly, you will need to send your STP pay event once per quarter at the same time you lodge your activity statement.

The due date for lodgment will be the due date of your activity statement. You can also speak with your registered agent about your activity statement due date.

See also:

- [Due dates for lodging and paying your BAS](#)

Notifying us when you won't pay employees again for the year

When your employment season is finished, you can notify us that you no longer have a requirement to report if you will not pay any employees again in the financial year by notifying us.

To do this:

- log in to the Business Portal
- select Manage employees then clicking on STP deferrals and exemptions
- select No requirement to report.

Finalisation declaration due dates

You will need to finalise your STP information at the end of the financial year – that way we know all the data reported is complete, and we can provide this to employees to complete their tax return.

Employers or their registered agents need to submit a finalisation declaration through their STP-enabled solution.

You can make the finalisation at any time throughout the financial year, so you might choose to do this when your season is over and or you cease paying employees for the year.

For the final quarter of 2020 (April to June), you will need to report and finalise your STP data before 31 July 2020.

For the final quarter of 2021 (April to June) you will need to report and finalise you STP data before 14 July 2021.

Note: these due dates are earlier than the due date of your June activity statement so this may mean you need to visit your registered agent earlier than normal, but should align to the natural business process you previously had to ensure that payment summaries were issued to employees by 14 July each year.

See also:

- [Finalising Single Touch Payroll data](#)

Inbound assignees

- <https://www.ato.gov.au/Business/Single-Touch-Payroll/Concessional-reporting/Inbound-assignees/>
- Last modified: 08 Jul 2019
- QC 59487

Some multinational employers often exchange/transfer employees with affiliated entities in different tax jurisdictions for business and commercial purposes.

These employees are usually paid by an offshore entity and the Australian host entity will often establish a 'shadow payroll' for tax and social security obligations and tax equalisation purposes.

Shadow payroll arrangements can differ across entities and vary in complexity. A common practice is to conduct initial calculations outside of payroll software, and then enter the amounts into the software for reporting and reconciliation purposes.

Why there is a need for a concession

We recognise that there are many factors that impact on the operation of a shadow payroll arrangement which may make reporting through Single Touch Payroll (STP) on or before the day an amount is paid can be difficult.

These factors can include:

- delays in receiving information from an overseas payroll
- currency conversion of payment amounts
- a requirement for additional calculations to ascertain liabilities and implement tax equalisation.

Eligibility

You may be eligible for shadow payroll concessional reporting if you are required to report information through STP that relates to an inbound assignee. An inbound assignee is an individual that:

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

Employees the concession applies to

Although you may be eligible for this concession for your inbound assignees, your

Australian based employees must be reported on or before pay day.

You will not be able to take advantage of this reporting concession in relation to payments that are made through an Australian-based payroll. A limited exception may apply if such payments are forwarded from the foreign payroll and on-forwarded by the Australian entity.

Employers who are not required to report through STP

A foreign entity employer will not be required to report using STP for employees with a temporary presence in Australia where the employer has been granted a withholding variation to nil.

In these cases the entity's reporting requirements will be specified under the withholding variation notice.

Due dates

From 1 July 2019, the due date for submission of reporting of inbound assignees through STP is the last day of the next calendar month after the relevant payment is made.

Understanding the effect of the reporting concession

The reporting concession does not impact the tax treatment of the associated payment.

For example, if you make a payment but do not process this through a shadow payroll until several weeks later, the reporting concession does not deem the payment to have been made on the later date or change the PAYG withholding obligation date.

The concession provides both:

- additional time each payday to gather the information required to submit an STP report about the payment
- flexibility in calculating the amounts that a reasonable estimate reported through STP is sufficient provided that the estimate is corrected with accurate reporting at or before end of financial year finalisation.

One month in arrears

If you are reporting through STP in relation to your inbound assignees, you will be permitted to submit each report at any time before the end of the calendar month following the date payment is made to the employee.

This reporting can either:

- a separate pay event which outlines only inbound assignees
- inclusion of inbound assignees, into the regular STP reporting of the entity for its local employees.

The STP pay event will state the date the payment was actually made to the employee.

If this is not possible, it will be acceptable for the entity to provide a date for these payments that is the same as other (local) payments shown in the pay event.

Example 1 What happens when an assignee is one month in arrears

BigMultinational plc has a presence in several countries including Australia.

In preparation for a large project, 35 BigMultinational plc employees are seconded from South Africa to Australia between 27 July 2019 and 26 March 2020. These employees are paid through a payroll in South Africa, with a shadow payroll maintained in Australia for the purposes of tax compliance.

On 27 August, salary is paid through the South African payroll. Data about the 35 seconded employees is sent to Australia, and is processed through the Australian shadow payroll on 5 September.

BigMultinational plc is required to submit an STP report to the ATO showing the salary paid to the 35 seconded employees on 27 August. The law states that this report is due to be submitted on or before 27 August.

However, the ATO has granted concessional reporting for shadow payroll arrangements in STP reporting by granting a due date deferral until the end of the calendar month after the payment date. This means that the due date for BigMultinational plc to submit an STP report showing the salary paid to the seconded employees on 27 August is extended to 30 September.

On 20 September, salary is paid through the Australian payroll to other employees. BigMultinational plc prepares and submits an STP report on 20 September which includes both:

- the payment of salary through the Australian payroll on 20 September
- the shadow payroll values relating to the payment of salary to the 35 seconded employees on 27 August.

BigMultinational plc met its reporting obligations in STP when it included its inbound assignees in the same STP report as their local employees, the shadow payroll values can be shown in the STP report as payments that were made on 20 September.

June payments

You will be able to submit the final submission for a financial year, relating to payments made in June, this can be made in two ways, either:

- lodging a separate pay event for inbound assignees which identifies the relevant payments as having been made in June
- lodging an update event which incorporates the June payments into the year-to-date amounts for each employee.

The final submission may also be used for the purpose of finalising STP reporting for the financial year. The final submission for a year will be due by the same date as the finalisation is due.

We understand that if you submit June payment information using an update event you will not submit a pay event during the month of July.

Reasonable estimates

There may be some situations where full compensation information is not available in time for you to meet your STP reporting obligations. In these situations, you can make a reasonable estimate of the information to report.

Estimated information will need to be corrected before you submit a finalisation declaration in relation to the inbound assignee for the financial year.

What constitutes a reasonable estimate will depend on the situation. For example if:

- an accurate currency conversion rate is not available, using the latest available rate or an average rate to determine the reportable amounts until the rate is available
- receipt of information from overseas is delayed but the employee has previously received a regular monthly salary with minimal adjustment, reporting the payment of that salary in continuation of the pattern and making any adjustments (if required) in a future report when the information is received
- there is uncertainty about how to classify an amount within payroll, making a judgment about whether to include or omit that amount and correcting (if required) when the uncertainty is resolved.

Example 2: How to apply reasonable estimates

Michael is seconded to Australia for work. He is only paid out of the payroll in his home country, and a shadow payroll is maintained in Australia by his Australian host.

Every month, Michael is due to receive a salary of US\$10,000. There are regular deductions that, due to their classification within payroll, mean the gross payment reportable in STP by the Australian host is consistently US\$9,200 (converted to Australian dollars). There are occasional irregular variances to the amount, for various reasons.

In March 2020, an administrative error in Michael's home country results in his compensation information not being sent to his Australian host. His Australian host knows Michael has been performing work, and was due to receive a salary.

Michael's Australian host makes a reasonable estimate of the amount to include in their STP report, based on the pattern of previous reporting.

Later, they discover that Michael was in fact paid a higher amount due to a scheduled salary increase. In the next STP pay event they submit, they include Michael's regular salary and correct their previous reporting by including the additional amount which was omitted from their estimate.

Extensions to the concessional period

We expect that most entities operating shadow payroll arrangements will be able to report through STP by the end of the next calendar month after the payment date. In circumstances where an entity can't meet the requirements, they will need to request additional time.

Any request for additional time will need to include supporting material to demonstrate the reasons the STP 'payday' reporting cannot be completed before the end of the following calendar month.

A request based solely on timing (for example, incompatible pay cycles that result in an Australian host holding data for an extended period of time before acting on it) are unlikely to be successful.

We will assess these requests on a case-by-case basis.

Example 3: Applying for an extension to the concessional period

There are two businesses, XYZ Co and LMNOP Ltd. They both think that they are unable to submit STP reporting in relation to their shadow payroll managed employees by the end of the calendar month following payment.

They each submit a request to the ATO for two weeks in addition to the existing concession.

XYZ Co's request includes the following supporting information:

- the employees concerned are typically paid from a London based payroll on the 28th of each month
- compensation information is generally received in Australia by the 8th of each month, which is after the cut-off for the Australian payroll on the 10th of each month
- the compensation information is expressed in the English language, in Australian currency.

XYZ Co's request does not include information about why it is not possible to prepare and submit the required STP reporting in the remaining three weeks before the STP reporting is due at the end of the month.

LMNOP Ltd's request includes the following supporting information:

- the employees are typically paid from a Mongolian based payroll on the 28th of each month
- compensation information is generally received in Australia by the 15th of each month, which is ahead of the cut-off for the Australian payroll on the 27th of each month.
- the compensation information is expressed in the Mongolian language and in Mongolian currency.

LMNOP Ltd has implemented a process for obtaining Mongolian to English business record translation services. This process requires up to 12 business days to complete.

LMNOP Ltd has internal process controls to ensure the translated compensation information is processed within one week, and indicates that STP reporting will be accomplished out-of-cycle with the Australian payroll.

XYZ Co's request is unlikely to be successful, as they have not been able to demonstrate to us why the compensation information received on the 8th of the month cannot be included in STP reporting before the concessional due date.

LMNOP Ltd's request is likely to be successful, as they have been able to demonstrate to us the reasons why they are unable to submit STP reporting before the concessional due date, and that they have processes in place to minimise the additional time required.

How to apply for additional time

You can apply for additional time by:

- logging in to the Business Portal
- selecting Manage employees then STP deferrals and exemptions.

From the STP deferrals and exemptions form choose 'Recurring deferral' and complete the following information:

- start and end date – the period of time for which the extension to the concession will apply. The period end date cannot exceed the financial year in which the application is made.
- number of additional days required to lodge each report – the number of days in addition to the existing concession period
- number of employees currently on payroll – only the number of employees subject to shadow payroll arrangements
- reason – choose 'Other special circumstances'
- describe the special circumstances – enter 'Shadow payroll – please see attached'
- attach supporting documentation – provide supporting material to demonstrate

the reasons you need additional time to report.

Your registered agent can also apply using the above instructions by logging in to:

- Tax or BAS Agent Portal – select Client’s employer obligations then STP deferrals or exemptions
- Online services for agents – select Business then STP deferrals and exemptions.

The end of year process

If you report via STP, you need to make a finalisation declaration through STP.

A finalisation declaration may be included in the final pay event, or may be submitted separately through the submission of an STP update event. Where a finalisation declaration is made separately using an update event, it must be done by the specified date:

- for the 2018–19 financial year, 31 July 2019
- for the 2019–20 financial year and beyond, the 14 July following the end of the relevant financial year.

See also:

- [Finalising Single Touch Payroll data](#)

Concessional finalisation due date for inbound assignees

Where a finalisation declaration is made in relation to a shadow payroll arrangement, the declaration must be done by the specified date:

- for the 2019–20 financial year, 14 September 2020
- for the 2020–21 financial year and beyond, the 14 August following the end of the relevant financial year.

Example 4: How to apply concessional finalisation due date

BigMultinational plc has a presence in several countries including Australia.

In preparation for a large project, 35 BigMultinational plc employees are seconded from South Africa to Australia between 27 April 2020 and 26 March 2021. These employees are paid through a payroll in South Africa, with a shadow payroll maintained in Australia for the purposes of tax compliance.

On 27 June, salary is paid through the South African payroll. Data about the 35 seconded employees is sent to Australia, and is processed through the Australian shadow payroll on 5 July.

BigMultinational plc is required to submit an STP report to the ATO showing the salary paid to the 35 seconded employees on 27 June. The law provides

that this report is due to be submitted on or before 27 June.

However, the ATO has granted concessional treatment for shadow payroll arrangements by granting a due date deferral. This means the due date for BigMultinational plc to include these June payments in their STP reporting is extended to 14 August.

On 20 July, salary is paid through the Australian payroll to other employees. BigMultinational plc prepares and submits a Pay Event showing the payment of salary through the Australian payroll on 20 July, but not the shadow payroll values.

On 3 August, BigMultinational plc prepares and submits an update event which:

- updates the year-to-date amounts for each of the 35 seconded employees to include the shadow payroll values relating to the payment of salary on 27 June
- updates the year-to-date amounts for each of the 35 seconded employees to incorporate any reconciliation adjustments or corrections required
- includes a finalisation declaration for each record.

BigMultinational plc has now met its reporting obligations in STP.

Report through Single Touch Payroll

- <https://www.ato.gov.au/Business/Single-Touch-Payroll/Report-through-Single-Touch-Payroll/>
- Last modified: 17 Jun 2019
- QC 54704

We have developed guidelines to help you report through STP when you're ready. You can also access and print out a PDF version of the guidelines.

The employer guidelines include more detailed information about all the requirements of STP, such as what you need to report, the rules of reporting, making corrections and finalising your report at the end of the financial year.

Next step:

- [Single Touch Payroll employer reporting guidelines](#)

Find out about:

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

Troubleshooting

This list includes some of the common errors we've seen with STP reports.

Table: STP troubleshooting information for employers and intermediaries

Reporting issues	What you need to do
You have started reporting and your software is not connecting to the ATO.	See our Start reporting checklist . You need to make sure you have taken these steps before you submit your first report. There are different methods for connecting your software to the ATO. In most cases, your software provider will tell you how to do this. This will be part of your STP setup.
You have submitted your first STP report and you want to know if we have received it.	A confirmation message will be sent once an STP report has been received by the ATO. This will generally be displayed in your software. You can also check the Business Portal to see the STP reports that have been lodged. We will also send a welcome letter to all employers once they start reporting through STP. There is no need to call us to confirm your report has been received by the ATO.
You use multiple payroll solutions and you are unsure about the business management software (BMS) ID to use.	You can report separately from each payroll solution. Most products will allocate the BMS ID for you. Talk to your software provider to find out about the BMS ID you should use. See also: The rules of reporting through Single Touch Payroll If you use the wrong BMS ID, your employees may not see the right information in ATO Online through myGov, and this could affect their pre-filling at tax time.
You submitted an STP report in error, or it contained significant incorrect data.	You can submit a full file replacement within a 24 hour period. A full file replacement gives you the ability to completely replace the latest STP report you sent to us in error, or which contained significant incorrect data.
You have submitted several full file replacements for the	A full file replacement can only be submitted once within a 24-hour period.

<p>same pay period and they have failed.</p>	<p>You should wait 24 hours before attempting to submit again. If this fails again, talk to your software provider.</p>
<p>You have submitted your STP report several days after paying your employees.</p>	<p>The law requires you to submit your STP report on or before the day you pay your employees. If you make an out-of-cycle payment, this can be reported in your next regular pay cycle. We will not be issuing penalties for late reporting in the first year of STP reporting. However, if you are consistently late submitting your reports, you can expect us to issue reminders and you may be subject to penalties after the first twelve months of STP reporting.</p>
<p>You have used an exception tax file number (TFN) for an employee who has not provided you with one yet (for example, you used 000000000).</p>	<p>You can temporarily use a substitute TFN. However, you need to update your employee's information with the correct TFN as soon as it's available. When you use a substitute TFN, the STP information you report cannot be matched to your employee and they will not be able to see their year-to-date tax and super information in myGov. Continuing to use a substitute TFN will affect your employee's pre-filled data at tax time.</p>
<p>You have not entered your own ABN in your STP report.</p>	<p>You must report your own ABN. If you use an incorrect ABN we are not able to match the information you report to the records of your business entity, or your employees' myGov account.</p>
<p>You are unsure if you need to report superannuation.</p>	<p>You must report superannuation amounts through STP. For each employee, make sure you report the following each pay period:</p> <ul style="list-style-type: none"> ● year-to-date employer super liability ● ordinary time earnings (OTE) amounts. <p>If you pay above the minimum SG liability, you can report that amount. If your year-to-date super liability for an employee is zero, do not leave the field blank - report zero. See also: The rules of reporting through Single Touch Payroll for more information.</p>
<p>You have deleted unused or legacy pay codes (such as</p>	<p>Deleting pay codes may affect the accuracy of your STP data. While your software may allow</p>

<p>overtime allowances) from your payroll software.</p>	<p>you to do this, you should check if the pay code you are deleting has been used in a previous STP report in the same financial year. If you delete a pay code, check your data is correct before submitting your report.</p>
<p>You are a related entity and you need to submit STP reports on behalf of other ABNs in the group.</p>	<p>If a related entity will be submitting STP reports on behalf of other ABNs within a group, that entity needs to have a business authority to lodge on your behalf. Check which of the following applies to determine how to create this authority:</p> <ul style="list-style-type: none"> ● the entity has an AUSKey <ul style="list-style-type: none"> ○ they can create this authority through Access Manager ● the entity does not have an AUSKey <ul style="list-style-type: none"> ○ they will need to complete a Cross entity authorisation nomination form to appoint you. <p>The entity can choose the permission they wish to give you. This tells us what they want you to be able to do or see on their behalf. The STP permission is called 'Payroll event form'.</p>
<p>Your software is requesting an email address for each employee.</p>	<p>Only enter valid email addresses for your employees. Although it's not mandatory, including employee email addresses will help us identify the employee if the TFN provided in the STP report does not match our records. If your software requires you to enter an email address for an employee, and they don't have one, ask your provider what to do. Do not enter a fake or invalid email address.</p>
<p>You missed sending an STP report.</p>	<p>Your employees may not see the correct year-to-date amounts in ATO Online until you have either submitted the missed report or lodge a subsequent STP report. There are a number of options available to you if you realise you have missed an STP report:</p> <ul style="list-style-type: none"> ● You can lodge the missed report, if you are able to do so. ● If all employees in the missed report will be paid again in the next regular pay run, make sure the YTD's reflect all amounts in the next regular pay run. ● If some employees are not being paid again, lodge an update event within 14 days to update their YTD balance.

If you continue to miss reports, you may be subject to Failure to Lodge penalties beyond the first year of reporting.

End-of-year finalisation through Single Touch Payroll

- <https://www.ato.gov.au/Business/Single-Touch-Payroll/Report-through-Single-Touch-Payroll/End-of-year-finalisation-through-Single-Touch-Payroll/>
- Last modified: 17 Jun 2019
- QC 58561

What you need to know

You need to finalise your employee's STP information through your STP-enabled solution by making a finalisation declaration by 31 July 2019. This is explained in detail in [Finalising your Single Touch Payroll data](#).

When you make the finalisation declaration, your employee's information will display as 'Tax ready' in ATO online via myGov.

You are exempt from providing payment summaries to your employees (these are called income statements in myGov) and lodging a payment summary annual report to us for information you have reported and finalised through STP.

You still need to give payment summaries to your employees for any payments not reported through STP and you will also need to provide us with a payment summary annual report for these payment summaries. See [Transitioning to Single Touch Payroll](#)

How to get ready for end-of-year reporting

- Before making your finalisation declaration, make sure your STP information is true and correct.
- You'll need to finalise your employees' information by 31 July 2019 and 14 July each following year, but you can do this as soon as it's ready.
- The sooner you finalise your employees' information, the sooner they will be able to lodge their tax return.
- Tell your employees their income statement will be available in ATO online – you can provide them with this [Single Touch Payroll employees](#) factsheet to help them understand the changes.
- If your employees don't have a myGov account, it's easy for them to create one – we have a video that will show them how to [set up a myGov account](#).

If you need to make an amendment

If you identify that you need to correct any information after finalisation, you should make an amendment as soon as possible. You can do this by submitting an update event in your STP-enabled solution.


What your employees will see at the end of the financial year

On 1 July, your employees' year-to-date STP information will change from 'Year-to-date' to 'Not tax ready' in their income statement view until you finalise your employees' information.

Some employees like to lodge their tax returns during July and may choose to do so before you have finalised their STP information. We will make it clear to them that their income statement is not yet 'Tax ready'. If they choose to use the un-finalised information, they will need to acknowledge that:

- you may finalise their income statement with different amounts
- they may need to amend their tax return and pay additional tax.

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

- [Finalising your Single Touch Payroll data employer factsheet \(PDF, 471KB\)](#) 
- [Finalising your Single Touch Payroll data: employer factsheet \(text version\)](#)

See also:

- [What Single Touch Payroll means for employees](#)
- [News events and resources](#)

Media: End of year processing through Single Touch Payroll
<http://tv.ato.gov.au/ato-tv/media?v=bd1bdiunpzdiz> (Duration: 40:03)

Registered agents providing a payroll service

- <https://www.ato.gov.au/Business/Single-Touch-Payroll/Registered-agents-providing-a-payroll-service/>
- Last modified: 01 Jul 2019
- QC 56185

If you provide a payroll service, you will need to report through Single Touch Payroll (STP)-enabled software for your clients.

A payroll service includes processing payroll on behalf of an employer. It also includes 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.

What you need to do

You will need to make sure you have taken the following steps before you report through STP for your clients.

1. Be a registered agent

To register you will need to complete an online application and provide supporting documentation to the [Tax Practitioners Board](#)^{external link}.

See also:

- [TPB 31/2016 Payroll service providers](#)^{external link}

2. Be linked to your client

You will need to be linked to your client in our system to lodge an STP report on their behalf. The ATO will not accept any STP reports that are lodged on behalf of an employer without the right link in place.

- Most registered agents will already have an existing link on the entity's record at the client, account or role level.
- 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 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.

If you're only providing a payroll service for your clients you will need to create a link at the STP role level. 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.

Note: You cannot create this link through the Tax or BAS Agent Portal.

3. Notify us of your unique software ID

If you are using online or cloud-based software to report STP for you or your clients you may need to notify us of the unique software ID. A software ID is a number used to identify software, and is similar to a serial number.

We require a software ID if:

- you are a newly registered agent using an online or cloud-based software product, and you have not yet provided us with a software ID
- you are an existing agent using a new online or cloud-based software product, and you have not yet provided us with the software ID
- you are an existing agent reporting through your client's new online software product, and you or your client have not yet provided us with the software ID.

To make sure the STP report is received by the ATO, you will need to provide the correct software ID.

- Use your own unique software ID if you will be lodging STP reports for your clients. Your software ID will be connected to your registered agent number (RAN) and ABN.
- Use your client's unique software ID if they will be lodging their own STP reports, and you are only assisting them to get ready. Your client's software ID will be connected to the business ABN.

How to provide us with your software ID

You can complete a one-off notification through Access Manager.

Alternatively, you can phone us on 1300 85 22 32. You will need to make sure you have the right information ready before you call us.

If you are a registered agent providing a payroll service and need to notify us of multiple software IDs you can submit a [bulk notification request](#).

Next step:

- See [how to notify us](#) to find out what you need to do.

4. Consider registering your clients for quarterly reporting concessions

Your micro business clients (1–4 employees) may be eligible for STP quarterly reporting concessions. You will need to register on their behalf by 30 September 2019.

Next step:

- See [Concessional reporting](#) to find out if your clients are eligible.

See also:

- [Single Touch Payroll deferrals](#)
- [Single Touch Payroll exemptions](#)
- [Single Touch Payroll employer reporting guidelines](#)
- [Concessional reporting](#)
- [TPB 31/2016 Payroll service providers](#)²⁷

Single Touch Payroll authorisations

- <https://www.ato.gov.au/Business/Single-Touch-Payroll/Registered-agents-providing-a-payroll-service/Authorisations-for-STP/>
- Last modified: 14 Sep 2018
- QC 56773

We have streamlined the process for clients to authorise their registered agent to

act on their behalf for Single Touch Payroll (STP) lodgment.

The STP pay event is an approved form submitted to the Commissioner of Taxation, and requires the following each time it is lodged:

- a declaration that the information contained in the approved form (the STP pay event or update event) is 'true and correct'
- the declarer is authorised to lodge the approved form.

The *STP engagement authority* allows eligible employers to provide this once a year instead of at each pay event.

On this page:

- [STP engagement authority](#)
- [Eligibility for the authority](#)
- [What to include in the authority](#)
- [Exclusions](#)

STP engagement authority

If a registered agent reports through STP for an employer, they can obtain written authorisation to make this declaration through an annual agreement.

This written agreement is called an *STP engagement authority* and will evidence a registered agent's authorisation to prepare STP pay events on behalf of an employer. It will allow the registered agent to make the relevant declaration to the Commissioner at the time of lodging each STP pay event.

The *STP engagement authority* is subject to eligibility criteria and must only be used for lodging an STP pay event – not other approved forms.

An authority must be reviewed and signed by an employer and their registered agent every 12 months or any time there has been a significant change in the industrial relations, taxation or payroll process.

Eligibility for the authority

To be eligible to provide a registered agent with *STP engagement authority* the employer must not:

- have any overdue activity statement lodgments
- have any outstanding debts, unless they are covered by a payment arrangement or subject to review
- currently be or have been the subject of ATO compliance activity for PAYG withholding in the last two years.

Directors of companies must not have been issued with a Director Penalty Notice (DPN) in relation to the company or any other company where they are or have been a director.

What to include in the authority

The *STP engagement authority* should outline the responsibilities of both parties. It should include the agreed terms of the employer's collation of payroll related inputs and their process for calculating and paying their employees, as well as their taxation and superannuation obligations.

This approach may be applied where a registered agent is preparing and lodging STP reports on behalf of the employer.

The agreement will need to be reviewed and signed annually or when there is a significant change. At a minimum, it is expected the declaration will include the following:

- The *STP engagement authority* may only apply for a period of no longer than 12 months. This is to ensure the employer and the registered agent have reviewed and agreed on the terms of the arrangement in line with industrial, taxation and business changes impacting the payroll.

Both the employer and registered agent should co-sign the agreement, and keep a copy for their records. You do not need to provide a copy to the ATO.

Exclusions

The *STP engagement authority* does not apply to other approved forms or the finalisation declaration.

A registered agent must still obtain a signed declaration in writing from an employer before making the finalisation declaration on behalf of the employer at the end of the financial year.

See also:


- [Single Touch Payroll](#)

Single Touch Payroll request to link multiple clients at the STP role level

- <https://www.ato.gov.au/Business/Single-Touch-Payroll/Registered-agents-providing-a-payroll-service/Link-multiple-clients-at-the-STP-role-level-form/>
- Last modified: 27 Aug 2018
- QC 56698

Complete this form if you are a registered tax or BAS agent and you need to link yourself to multiple clients at the STP role level.

This is a bulk request form. To submit the form:

1. Download the [Single Touch Payroll request to link multiple clients at the role level \(XLSX 41.1KB\)](#) 
2. Complete all the required fields in the request to link multiple clients at the role level form and save a copy in Excel format to your computer.
3. In Online services for agents, the Tax Agent Portal or BAS Agent Portal, select the topic General questions/problems/help.
4. Select the subject Single Touch Payroll Enquiries.
5. Attach and send Single Touch Payroll request to link multiple clients at the role level request and supporting documentation.

After you submit your request

It may take up to 28 days to process your request around peak lodgment dates.

Do not resend a further request 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 varied or declined.

Registered agent deferral form

- <https://www.ato.gov.au/Business/Single-Touch-Payroll/Registered-agents-providing-a-payroll-service/Registered-agent-deferral-form/>
- Last modified: 03 May 2019
- QC 56182


Complete the *Registered agent bulk client request form* (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
- need to submit a deferral request for multiple clients
- need to apply for the quarterly reporting concession (for your eligible micro employer clients).

Do not use this form if you are making a single request on behalf of an employer client. For single employer deferral client requests see [Single Touch Payroll deferrals](#).

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

To submit the form:

1. Download [Registered agent bulk client request form \(NAT 75015 XLSX 629KB\)](#)  .
2. Complete all the required fields in the deferral request form and save a copy in

- Excel format to your computer.
3. In the Tax or BAS Agent Portal select General questions/problems/help as your portal message topic.
 4. Enter Single Touch Payroll deferrals as the message subject.
 5. Attach and send your deferral request and supporting documentation.

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.

Single Touch Payroll unique software ID bulk notification request

- <https://www.ato.gov.au/Business/Single-Touch-Payroll/Registered-agents-providing-a-payroll-service/Unique-software-ID-bulk-request-form/>
- Last modified: 17 Jun 2019
- QC 56697

Complete this form if you are a registered agent providing a payroll service and you need to notify us of multiple software IDs for your practice or for your clients.

This is a bulk request form.

To download the form:

1. Complete all the required fields in the unique software ID bulk notification 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 Enquiries as the message subject.
4. Attach and send your Single Touch Payroll unique software ID bulk notification request and supporting documentation.

Next step:

- [Single Touch Payroll unique software ID bulk notification request \(XLSX 42KB\)](#) 

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 request 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.

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

Single Touch Payroll for employees

- <https://www.ato.gov.au/Business/Single-Touch-Payroll/Single-Touch-Payroll-for-employees/>
- Last modified: 09 Apr 2019
- QC 54706

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

This reporting change is called Single Touch Payroll (STP) and it applies to employers who have 20 or more employees from 1 July 2018 and smaller employers (those with 19 or fewer) from 1 July 2019.

If your employer reports through STP, they will send us your tax and super information each time they pay you. Don't worry; you'll still be paid the same way. However, there will be some changes for you.

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

- [Single Touch Payroll for employees factsheet \(PDF, 231KB\)](#) 
- [Single Touch Payroll for employees factsheet \(text version\)](#)

Find out about:

- [What Single Touch Payroll means for employees](#)
- [Employee commencement services](#)
- [Setting up your myGov account](#)
- [Accessing your income statement or payment summary information 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: 09 Apr 2019
- 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 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 will need an email address to create your account.
 - You can then use your email address or mobile phone number 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.
- Year-to-date information is a total of the payments made by your employer since the start of the financial year.

Your payment summary information will also be in myGov:

- Your payment summary information is called an income statement in myGov. This is the equivalent of a payment summary (which some people call a group certificate).
- Your employer does not have to give you an end-of-year payment summary for the information they report through STP.
- Your income statement will be available in myGov after the end of the financial year. If your employer has already started STP reporting, see [Accessing your income statement or payment summary information online](#).
- We'll send a notification to your myGov Inbox when your income statement is 'tax-ready' so you or your registered tax agent can then 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.
- Your super fund will let us know when your employer has made the payment.
- Just remember, employers pay super contributions at different times, and that's OK. 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 information online](#)
- [Setting up your myGov account](#)
- [Single Touch Payroll for employees](#)

Employee pre-fill information

- <https://www.ato.gov.au/Business/Single-Touch-Payroll/Single-Touch-Payroll-for-employees/What-Single-Touch-Payroll-means-for-employees/Employee-pre-fill-information/>
- Last modified: 24 Jul 2019
- QC 59750

If you are an employee, there are several reasons why you may not be able to see your information to complete your income tax return.

Information has not pre-filled

You or your registered agent may not be able to see your pre-filled information if:

- we have not yet received the information from your employer (or employers)
- we could not match information to your record
- information did not pass processing checks for example, incorrect personal details.

If you are unable to see your pre-filled information, you should speak to your employer to confirm if they are reporting through Single Touch Payroll (STP).

If your employer is reporting through STP and unsure why your information isn't displaying in pre-fill you will need to contact us and we may be able to assist you.

You can call us on 13 28 61.

Multiple income statements

There may be some situations where you have multiple income statements such as:

- your employer may be using different payroll IDs to report your information
- your employer pays you from more than one payroll system.

The information in your income statement should display as 'tax ready'. This means that your employer has finalised your information and is ready for you to complete

your income tax return.

If you have multiple income statements from your employer, when completing your tax return you should:

- if all income statements are showing as 'tax ready', include these in your tax return
- if some of the income statements are showing as 'not tax ready' or you are unsure about which amounts to report, speak to your employer and confirm the information you should use in your income tax return. Your employer has up until 31 July to finalise.

Errors in pre-fill information

If you think your pre-filled information is incorrect you should:

- contact your employer (or employers) who provided the information and confirm the correct amount to include in your income tax return
 - if you are unable to contact your employers, refer to payslips to obtain the correct year to date information to include in your lodgment
- ensure you have resolved any discrepancies before lodging your tax return.

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: 09 Apr 2019
- QC 56169

If your employer reports through Single Touch Payroll (STP), you can see your year-to-date tax and super information online in ATO online services accessed via myGov as well as your payment summary information.

Your payment summary information is called an income statement in myGov. This is the equivalent of a payment summary (which some people call a group certificate).

It is easy to set up a myGov account. Go to my.gov.au²⁷, select Create an account at the bottom of the screen and follow the instructions. You will need an email address to create your account. You can then use your email address or mobile phone number to sign in.

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>^{external link} (Duration: 03:56)

Contact us if you need help

It is not compulsory to have a myGov account.

If you use a registered agent to lodge your tax return, they will have access to your income statement.

If you lodge your own tax return and you can't create a myGov account, you will need to contact us.

For the 2018–19 financial year, employers have until 31 July 2019 to finalise your STP information so we recommend waiting until after 1 August 2019 to contact us.

You can phone us on 13 28 61.

See also:

- [Accessing your income statement or payment summary information 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 information 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: 09 Apr 2019
- QC 56167

You may not receive a payment summary from your employer if they are reporting through Single Touch Payroll (STP).

Your payment summary information will be available in ATO online services through myGov. It is called an 'income statement'.

If you use a registered 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 who has not yet started STP reporting.

On this page:

- [About your income statement](#)
- [How to access your income statement](#)
- [Using your income statement for your tax return](#)

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 the reported amounts of your employer super.
- Your income statement is the equivalent of a payment summary (which some people still call a group certificate).
- 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 when it has been finalised by your employer.

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 using your email address or mobile phone number.
2. Select ATO online services.
3. Click on My profile at the top of the screen.
4. Select My employment and then 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

Your income statement information is available in ATO online services. You can view this information at any time throughout the financial year – once your income statement information is finalised by your employer it will be identified as 'Tax ready'.

To complete your tax return, you should wait until the information is 'Tax ready'.

From 1 July, your STP income statement information will be pre-filled into myTax even if your employer hasn't finalised it yet. If your income statement information

isn't finalised yet, you will see a red box with the word 'Required' next to your employer's name in myTax. You will need to review this pre-filled information and confirm whether you wish to use it before you submit your tax return.

If you choose to use information from an un-finalised income statement to lodge your tax return, you will need to acknowledge that:

- your employer may finalise your income statement with different amounts
- you may need to amend your tax return and additional tax may be payable.

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

You may continue to receive payment summaries from other employers if you have more than one job and your other employers have not yet started STP reporting. 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: 11 Sep 2019
- QC 54705

This page includes news, events, webinars and digital resources to help you understand Single Touch Payroll (STP). You can use or share this content for your own purposes.

On this page:

- [Factsheets](#)
- [Digital resources](#)
- [Media](#)
- [Digital events](#)

Factsheets

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

- [Single Touch Payroll – for small employers](#)[↗]
- [Single Touch Payroll – for closely held payers](#)[↗]
- [Single Touch Payroll – get ready checklist](#)[↗]
- [Single Touch Payroll – for micro employers](#)[↗]
- [Single Touch Payroll – an introduction for small employers \(PDF, 654KB\)](#) ↓
- [The way you get your payment summary is changing – employee factsheet \(PDF, 231KB\)](#) ↓
- [Finalising your Single Touch Payroll data – employer factsheet \(PDF, 472KB\)](#) ↓

You can also access these resources in text:

- [Single Touch Payroll – for small employers](#)
- [Single Touch Payroll – for closely held payers](#)
- [Single Touch Payroll – get ready checklist](#)
- [Single Touch Payroll – for micro employers](#)
- [Single Touch Payroll – an introduction for small employers](#)
- [The way you get your payment summary is changing – employee factsheet](#)
- [Finalising your Single Touch Payroll data – employer factsheet](#)

Digital resources

- [Get ready for STP](#)[↗] – Video that discusses how business reporting is changing. All employers need to get ready for Single Touch Payroll and start reporting anytime between 1 July and 30 September 2019.
- [ATO podcast – Tax inVoice](#) – Assistant Commissioner John Shepherd talks to Michael Croker, Tax Australia leader at Chartered Accountants Australia and New Zealand. They discuss how to get ready for the transition to Single Touch Payroll.

Media

- 9 September 2019 – [Small employers: It's time to move to Single Touch Payroll](#)
- 11 June 2019 – [Single Touch Payroll starts 1 July – small employers are you ready?](#)
- 4 March 2019 – [Time for small employers to get ready for Single Touch Payroll](#)
- 13 February 2019 – [Statement from Commissioner Chris Jordan about transition to Single Touch Payroll for small employers](#)
- 11 October 2018 – [ATO encourages employers to update to real-time payroll reporting](#)
- 6 September 2018 – [A new era of payroll reporting has started](#)
- 6 March 2018 – [Time for employers to get ready for Single Touch Payroll](#)

Digital events

We have held a number of digital events to help and support employers' transition to, and start Single Touch Payroll reporting.

Upcoming webinars

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Webinar topic recordings	Time and date	Description	Audience
Single Touch Payroll – Helping small employers and Tax Professionals get it right ^{EN}	11.00am – 12 noon AEST 26 September 2019	We will be providing information about: <ul style="list-style-type: none"> • what you need to do to transition to STP • what to do if you haven't yet transitioned to STP • how to avoid some of the common mistakes made when transitioning to STP. 	Small employers and tax professionals

Webcasts

Completed webcasts

Webcast topic recordings	Date recorded	Description	Audience
Single Touch Payroll for Tax Professionals – supporting small employers to transition and Tax Time 2019 key messages ^{EN}	30 May 2019	A panel discussion on getting ready for STP and an in detail presentation about: <ul style="list-style-type: none"> • transition options • support for small employers • quarterly reporting • online deferrals and exemptions • the end of year finalisation process. 	Small employers and tax professionals

How to transition to Single Touch Payroll for small employers ²	5 March 2019	A presentation for small employers and their agents outlining: <ul style="list-style-type: none"> • transition options • quarterly reporting concessions • closely held concessions. 	Small employers and tax professionals
Single Touch Payroll Tax Professionals Engagement Forum ²	4 May 2018	Three sessions discussing: <ul style="list-style-type: none"> • why STP is important and how it works • how industry and the ATO are working together • practical guidance for tax professionals • changes for employees • our client engagement approach • guidance on how to get ready. 	Tax professionals

Webinar recordings

We have completed a series of webinars. View recordings of the webinars by clicking on the links below.

Completed webinars 2019

Webinar topic recordings	Date recorded	Description	Audience

Single Touch Payroll – quarterly reporting ^{EQ}	16 July 2019	Information on quarterly reporting concessions available for: <ul style="list-style-type: none"> • micro employers • employers with seasonal and intermittent employees • employers with closely held payees. 	Small employers and tax professionals
Single Touch Payroll – closely held payees ^{EQ}	18 March 2019	Information for employers with closely-held payees including substantial and small employers.	Employers
Superannuation reporting through Single Touch Payroll ^{EQ}	12 March 2019	Information on the changes to superannuation reporting including: <ul style="list-style-type: none"> • What Member Account Transaction Service (MATS) data is • how MATS is being used • what employees see • defined benefits. 	Large employers and multinationals
End of financial year processing through Single Touch Payroll ^{EQ}	14 February 2019	Information on how to process your end of year data correctly including: <ul style="list-style-type: none"> • finalising data • amendments after finalisation • overpayments relating to previous financial years • what to tell your employees. 	Large employers and multinationals
Single Touch Payroll corrections framework ^{EQ}	7 February 2019	Information on making corrections including: <ul style="list-style-type: none"> • how to correct a pay event report • how to report ad 	Large employers and multinationals

		hoc/out of cycle payments and overpayments <ul style="list-style-type: none"> • understanding errors. 	
Preparing for Single Touch Payroll	5 February 2019	Information on how to set up your software correctly before reporting through STP including: <ul style="list-style-type: none"> • authentications • authorisations • declarations • notifying us. 	Large employers and multinationals

Completed webinars 2018

Webinar topic recordings	Date recorded	Description	Audience
Employee commencement – large employers	12 December 2018	Discuss solutions available to support the on-boarding of new employees.	Employers

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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.

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