

# Institute of Certified Bookkeepers

## Making you Count

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### Bookkeepers helping Bookkeepers helping Business

## May 2020



Welcome to the May 2020 edition of ICB's Monthly Newsletter.

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## Additional Information for Members Only

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

### Important News

- Casual Employees
- ICB Strategy for Business in COVID-19

### Best Practice Bookkeeping

- EOY Checklist Preparation – updated resource
- Can We Pay Superannuation Guarantee (SG) Late?
- ICB Approach to Annualised Salaries
- Salary Sacrifice and Superannuation Guarantee (SG) Law

### The BAS Agent World

- BAS Agents: Reasonable Care Advice – new resource

### From the ICB

- May 2020 eBrief for your Clients and Business

## Important News

### EOY Workshops

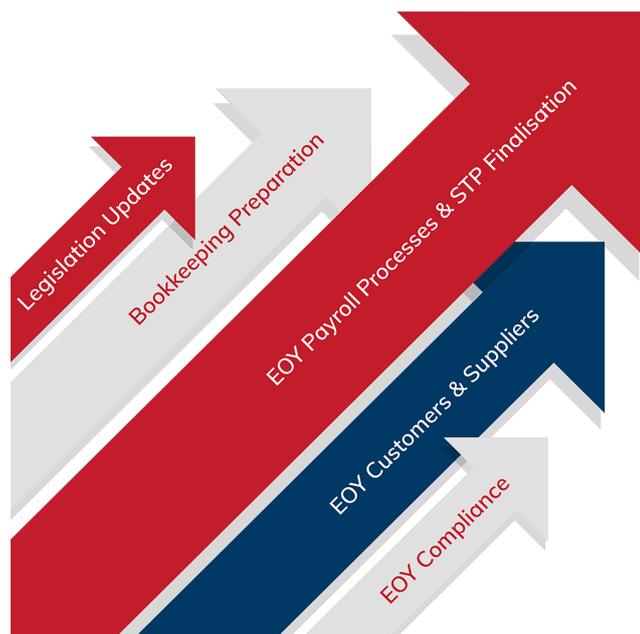


**Refresh your current knowledge and ensure you're up-to-date with the latest developments.**

- Get the inside running on year end tasks of payroll (including finalisation for Single Touch Payroll)
- EOY financials
- Working with your clients
- Comprehensive End of Year Resource and Process

Walk away feeling prepared and confident as you head into EOFY.

Join the ICB team for an exclusive, Members-Only workshop that will provide an in-depth approach into the 2020 End of Financial Year. Presented **entirely online**, workshops numbers will be limited and offered as a single-day event.



Prepare for all the latest legislation and technology changes:

- Legislation Updates
- Bookkeeping Preparation
- EOY Payroll Processes and STP Finalisation
- Dealing with Closely Held Employees
- EOY Customers and Suppliers
- EOY Compliance
- Super and Amnesty
- Considering impact of JobKeeper

The Workshop manual will be provided in PDF form to you before the Workshop.

## Pricing

Given the economic uncertainty members are facing at present, we have applied a 20% discount to both registration fees for this event.

- **Discounted Registration Fee (Ends Monday 1st June 2020)** – \$220 inc. GST
- **Discounted Registration Fee (From 2nd June 2020)** – \$275 inc. GST

*\* all costs are GST-inclusive*

## Workshop Details

### Time (AEST)

- **9:30am** – Check in and Say Hello
- **10:00am** – Commencement
- **4:00pm** – Conclusion

Breaks will be scheduled.

### Dates

Click the link for the date you wish to register for:

- ~~Friday 5th June~~ – *sold out*
- [Saturday 6th June](#)
- [Wednesday 10th June](#)

#### **Important Note:**

*The workshop counts as 6 hours towards your CPE requirements, which will automatically be recorded on your ICB Log, but only if you register and sign the Attendance Sheet.*

## Non-attendance Policy

All notifications of inability to attend must be advised via email. Non-attendance will mean the CPE is not included in your register.

PDF and access to the recording will be made available.

If you have any further enquiries, please do not hesitate to contact us

– email [admin@icb.org.au](mailto:admin@icb.org.au) or call 1300 856 181.

## Best Practice Bookkeeping

### FWO Advice on the JobKeeper Scheme

The Fair Work Ombudsman has issued advice on JobKeeper provisions and has added a temporary new schedule into 99 awards to provide greater flexibility during the coronavirus pandemic.

## Unpaid Pandemic Leave

2 weeks of unpaid pandemic leave:

- Taken when employees are required to self-isolate due to exposure; or
- Taken when an enforceable government direction restricts non-essential business
- Pandemic Leave is available in full immediately to full time, part time and casual employees
- Employees do not need to accrue this leave
- Employees do not have to use paid leave before accessing unpaid pandemic leave
- Pandemic Leave must start before 30th June 2020, but can finish after this date
- All eligible employees can take the 2 weeks unpaid pandemic leave – it is not pro-rated for employees who do not work full time
- Does not affect other paid or unpaid leave entitlements
- Counts as service for entitlements under awards and the National Employment Standards
- JobKeeper subsidised employees can take unpaid pandemic leave under their award at the same time as receiving the JobKeeper payment. (**ICB comment:** an employee on this form of unpaid leave is still an eligible employee for JobKeeper payments. Therefore they are paid as part of the JobKeeper subsidy program while on the Fair Work category of “unpaid pandemic leave”).

## Annual Leave Changes to Awards

While on full leave the employee may elect to only receive half pay and reduce their Annual Leave entitlement at that same half rate.

- Employee must keep a balance of at least 2 weeks paid annual leave accrued
- Agreement must be in writing and the employer needs to keep it as a record
- Annual Leave at half rate needs to start before 30th June 2020 – but can finish after that date
- Employees on leave at half pay accumulates annual leave, sick and carer’s leave as if they were on leave at full pay
- This employee would be an eligible employee for JobKeeper. Therefore the employee must be receiving at least \$1,500 per fortnight and the employer includes them in their JobKeeper subsidy claim.

The schedule applies from an employee’s first full pay period on or after 8th April 2020 until 30th June 2020. Find out more at [Unpaid pandemic leave & annual leave changes to awards](#).

## Western Australia state system

Some businesses in Western Australia are not covered by the national system. The Western Australia Industrial Relations Commission has announced unpaid pandemic leave and annual leave flexibilities for state system employers and employees. For information on Western Australian business not covered visit the [Fair Work system page](#).

## JobKeeper Scheme

The Fair Work Act has been amended to support the implementation and operation of the JobKeeper wage subsidy scheme (JobKeeper scheme) in Australian workplaces. These changes are temporary and will end on 28th September 2020.

The JobKeeper scheme helps employers significantly affected by coronavirus to keep paying their employees, by providing a subsidy administered by the Australian Tax Office. The changes also give eligible employers the ability to give certain directions to and make agreements with their eligible employees to help manage their business.

Details are available about the [JobKeeper wage subsidy scheme](#), including how it affects and [interacts with Pay and Leave entitlements](#).

## Other Changes

The Fair Work Commission has also made other temporary changes to some awards to provide more flexibility during the coronavirus outbreak – see [Temporary changes to workplace laws during coronavirus](#).

## ICB Resources

- [JobKeeper Resources](#)
- [COVID-19 Bookkeeping Resources](#)
- [COVID-19 Webinars](#)

## The BAS Agent World

### 2019 Tax Time Toolkits

To help your clients understand their entitlements and avoid mistakes in their tax returns, the ATO has developed the [2019 Tax Time Toolkit](#). It has tips for occupations, how to avoid common mistakes, 'ready to use' messages you can adapt for your own communication channels and much more.



Australian Government  
Australian Taxation Office

You will also find practical and tailored information about:

- claiming rental properties
- income that needs to be declared, including residency information and foreign income
- claiming gifts and donations
- keeping the right records

Each fact sheet within the toolkit is available to download as a PDF. You can share them with your clients or use them when you next meet with your clients. Select the links below to download individual copies of each information sheet:

- [Common deductions, including record keeping](#)
- [Occupation guides](#) (work-related expense information for 26 occupations)
- [Rental properties](#)

- Small business
- Income to declare
- Single Touch Payroll

You can also use the ATO's other Tax Time Toolkits to help your clients lodge correctly. The ICB team is here to assist at this busy time, email ([support@icb.org.au](mailto:support@icb.org.au)) or call the Support Team on **1300 856 181** if you require assistance.

## Reference

- ATO – 2019 Tax Time Toolkits

## Continued Professional Education

### Upcoming Events and Webinars

## ICB Events and Webinars

- End of Year Workshop Online 2020  
Online, Webinar, Multi-Dates
- ICB Technical Webinar - COVID19 and JobKeeper Updates  
Online, Webinar, 29th May, 2020
- ICB Technical Webinar - Leaving the GST System  
Online, Webinar, 16th July, 2020
- ICB Technical Webinar - EOY 2020 Financials and Advisory  
Online, Webinar, 28th July, 2020



**Note:** Webinars are recorded and available for members to listen to in the ICB Webinar Library.

## Online

- Intuit Quickbooks - Self-Paced Training  
Online, Webinar, Self-Paced
- Applied Education - CPE Club  
Online, Webinar, Self-Paced
- GovReports - Webinar Series  
Online, Webinar, Multi-Dates
- Tax Practitioners Board - Webinars  
Online, Webinar, Multi-Dates



# ICB Network Meetings

## Upcoming Network Meetings

### Important note regarding network meetings:

Due to the current social distancing regulations, **most Network Meetings will be held online**. Please double check your meeting details via the [ICB website](http://icb.org.au) and register as usual. A link to the online session will be sent to you to join the meeting. Email [events@icb.org.au](mailto:events@icb.org.au) if you require further information.

Webinars				
Online 12th June, 2020	Online 15th June, 2020			
ACT				
Canberra - Northside 16th June, 2020				
NSW				
Albury - Wodonga 10th June, 2020	Balmain 9th June, 2020	Bellingen 16th June, 2020	Blue Mountains 17th June, 2020	Brookvale 15 June, 2020
Central Coast 10th June, 2020	Dubbo 29th June, 2020	Hawkesbury Region 2nd June, 2020	Hills Districts 17th June, 2020	Hornsby 11th June, 2020
Lower North Shore 15th June, 2020	Moorebank 3rd June, 2020	Newcastle 15th June, 2020	Newport 15th June, 2020	Oran Park 28th May, 2020
Orange 12th June, 2020	Randwick - Bondi 10th June, 2020	Shoalhaven 15th June, 2020	Southern Highlands 15th June, 2020	Sutherland 18th June, 2020
Tweed Coast 10th June, 2020	Wagga Wagga 15th May, 2020	Wollongong 10th June, 2020		
NT				
Darwin 15th June, 2020				
Queensland				
Atherton Tablelands 27th May, 2020	Brisbane Central 28th May, 2020	Brisbane North 16th June, 2020	Brisbane South 16th June, 2020	Burpengary 17th June, 2020
Dalby 28th May, 2020	Gladstone 28th May, 2020	Gold Coast - AM 9th June, 2020	Hervey Bay 16th June, 2020	Ipswich 9th June, 2020
Logan 17th June, 2020	Moreton Bay 16th June, 2020	Port Douglas 19th June, 2020	South Sunshine Coast 11th June, 2020	Townsville 12th June, 2020
South Australia				
Adelaide West 19th June, 2020	Para Hills 17th June, 2020	South Adelaide 19th May, 2020	Unley 28th May, 2020	
Tasmania				
Hobart 5th June, 2020	Launceston 18th June, 2020			
Victoria				
Ballarat 12th June, 2020	Brunswick 15th June, 2020	Bulleen 9th June, 2020	Burwood 3rd June, 2020	Chadstone 15th June, 2020
Cobram 4th June, 2020	Docklands 12th June, 2020	Echuca 19th June, 2020	Frankston 11th June, 2020	Geelong 16th June, 2020
Mildura 10th June, 2020	Mordialloc 2nd June, 2020	Mornington 26th June, 2020	Mt Waverley 9th June, 2020	Narre Warren 9th June, 2020
Ringwood 28th May, 2020	Sale 12th June, 2020	Sunbury 9th June, 2020	Wyndham 12th June, 2020	Yarra Valley 12th June, 2020
Western Australia				
Bunbury 19th May, 2020	Busselton 5th June, 2020	Geraldton 2nd June, 2020	Joondalup 9th June, 2020	Karratha 20th May, 2020
Mandurah 3rd June, 2020	Melville 10th June, 2020	Midland 11th June, 2020	Northam 8th June, 2020	

## May 2020 Question of the Month: Other Income in your Chart of Accounts

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

When considering the setup of Chart of Accounts in your accounting software, from a management reporting perspective, what would you consider to be "other income"?

[Read more here.](#)

*Head to our ICB Discussion Group on Facebook to discuss further...*

## April 2020 Answer of the Month: Agents advising on JobKeeper

### Last Month we Asked You:

Can a BAS Agent advise on JobKeeper to their clients?

### ICB's Response:

Yes. The TPB has expanded BAS Agent authority to include advising clients. [See more here.](#)

## Other Things Happening in the World

### Working From Home: Digital Security

Now that many small businesses have settled in to a new way of working, with many staff working from home, it is a good time to consider **digital security**; a time to look at backup plans to ensure data access, protection and retrieval.

You will need to consider security measures for your employees' home or remote networks. If an employee connects to an unsecured Wi-Fi network, your data and information may be exposed to cyber threats.

While a few employees may be able to complete some work directly from a laptop or computer, most will need access to your systems to complete their tasks.

Here are some points to consider:

- Do these employees need VPN access?
- Do you have enough licenses for everyone who needs to log in?
- Do your employees know how to connect?
- Do they know who to contact if they have connectivity or software issues?
- For those who need access to files and systems, do they have an appropriate access level?
- Have your employees been trained in how to handle potential sensitive or protected information they access while off-site?
- Can your network handle an unusually high volume of simultaneous traffic created by employees working remotely during a disruption?

## General Backup Plan

- **Isolate sensitive information**
- Identify where sensitive information is stored/processed
- Identify the means to back up sensitive information
- Determine the means to prioritise high level, sensitive, and important information on recovery
- **Back up important business data**
- Identify important business data on desktops and mobile devices
- Working files
- Emails or other recorded business communications (chat/phone calls)
- Invoices
- Tax/financial information
- Employee and customer records
- Identify backup points and replication targets
- Identify backup and disaster budget
- **Protect hard copy data**
- Identify important documents saved as hard copies
- Contracts with suppliers or customers
- Employee information
- Tax or financial information
- Ensure documents are kept in safe places – and ensure digital copies exist

With Australians working, studying, shopping and socialising online during the COVID-19 crisis, scammers are increasing their efforts to steal people’s personal or financial details. Similarly, scammers are using people’s reliance on connectivity at this time to mislead them into thinking that their NBN service will be disconnected if they do not provide a “technician” with online access to their computer.

## NBN Co’s Top Tips

### Top Tips for Working Securely at Home

- Protect your work laptop or devices by not leaving them unattended in unsecure areas and locking the screen when you are away from the device.
- Do not allow family to use your work devices or passwords as they could accidentally erase or modify important work information, or unknowingly infect your device.
- Protect your home wireless network with a password and change the default administrator password on your home router using the instruction guide for your router.
- Never reuse passwords – if one site is compromised then others are too. Consider a password manager if you are finding it complicated to keep track of your passwords.
- Devices should never be left where others can see them (e.g. inside a car if you decide to duck down to the shops, or visible within a room if someone is walking past a window at street level.)
- Shred documents to dispose them securely. If you do not have access to a shredder, store the documents safely until you can return them to work and dispose of them in secure bins.

- It is best to avoid using free Wi-Fi hotspots for work-related business. These are often unsecured and the data you transmit can be snooped on by others.
- If possible, enable multi-factor authentication (MFA) whenever possible. MFA uses your password, but also adds a second step, such as a code sent to your phone or an app that generates the code for you as an extra layer of security.
- Keep personal information safe by installing the latest software and updating app to protect your personal devices from the latest threats.

## Top Tips for Protecting Against Scammers

Visit NBN Co's website at [www.nbn.com.au/scamadvice](http://www.nbn.com.au/scamadvice) for information on how to identify and avoid potential scammers or for advice if you suspect you have been scammed.

- Remember **nbn** will never call and ask to access your computer or advise that you are going to be disconnected. NBN Co is a wholesaler, which means it does not sell phone or internet services directly to the public. People need to contact their preferred phone and internet provider to make the switch.
- Never give an unsolicited caller remote access to your computer or devices via the installation of programs, such as Team Viewer.
- NBN Co does not make automated calls, such as robocalls, to advise of disconnections to **nbn** or existing copper phone line services. Do not engage with these calls.
- Do not share your financial information (i.e. bank, credit card or gift card details) or personal details with an unsolicited caller or door knockers trying to seek payment for an **nbn**<sup>TM</sup> service.
- If in doubt, hang up and call your retail service provider on their official customer service centre number to check if the call is legitimate. Do not use contact details supplied by the caller.

ICB has selected and screened third party solutions for our members to use for bookkeepers and clients. These products may be used to help form your range of tools to address cloud-based storage, security storage, data transfer and processing of files.

## Resources

- [ICB – Approved Products – Additional Services](#)
- [NBN Co reminds Australians: ‘beware of scams’](#)
- [Coronavirus \(COVID-19\) and nbn: latest updates, working from home tips and FAQs](#)

## Business and Personal Health, Wellbeing and Development

### 3 Tips to Avoid Burnout

(Article composed with reference to <https://hbr.org/2020/04/3-tips-to-avoid-wfh-burnout?referral=03759> by Laura M. Giurge and Vanessa K. Bohns. April 03, 2020)

Henry Steadman/Getty Images



As we deal with not only our own challenges and stresses but as we are assisting our clients, we recognise that one of the things that all bookkeepers need to be aware of and concerned about, is becoming burnt out.

The risk is real and it's significant. Many of us are working in environments and with challenges that we've not even considered possible before. Multiple family members working

from home, home schooling children whilst trying to meet those inevitable client demands and deadlines. The clearly defined lines between work and home are blurring in new and unusual ways, and many people who have never experienced working like this are likely to struggle. The challenge is that it is highly likely that our working environments aren't likely to change for several months yet.

Lots of research suggests that drawing lines between our professional and personal lives is crucial, especially for our mental health. But it's difficult, even in the best of circumstances.

So how can bookkeepers continue to compartmentalise our work and home lives, given the extraordinary situation that so many of us are in today? How can we "leave our work at the door" if we are no longer going out the door? What can we all do to help one another cope?

Based on some research conducted by the Harvard Business Review their research and the wider academic literature, here are some recommendations:

#### **Maintain physical and social boundaries**

Putting on your work clothes, commuting from home to work—these are physical and social indicators that something has changed. You've transitioned from "home you" to "work you."

1. In the short-term, it may be a welcome change not to have to catch an early train to work, or to be able to spend all day in your active wear—but both of those things are boundary crossing activities that can do you good, so don't abandon them altogether. Put on your work clothes every morning—casual Friday is fine, of course, but get yourself ready nonetheless.
2. Consider replacing your morning commute with a walk to a nearby park, or even just around your home, before sitting down to work.
3. Where possible try to setup your work area in a separate room or study. If you're working in a lounge room or from the dining table at the end of your workday you don't have that ability to close the door on your day.

## **Maintain work time boundaries as much as possible**

Maintaining boundaries are critical for well-being and work productivity. This is particularly true when so many bookkeepers—and/or their colleagues—are now facing the challenge of integrating childcare or elder-care responsibilities during regular work hours. It's challenging even for bookkeepers without children or other family responsibilities, thanks to the mobile devices that keep our work with us at all times.

Sticking to a 9-to-5 schedule may prove unrealistic. You need to find work-time budgets that function best for you. You also need be conscious and respectful that others might work at different times than you do. For some it might be a child's nap, for others it might be when their partner is cooking dinner. With or without children, you can create intentional work budgets by adding an "out of office" reply during certain hours of the day to focus on work. A less-extreme reply might be to just let others know that you might be slower than usual in responding, decreasing response expectations for others and yourself.

Creating clear boundaries often depends on the ability to coordinate ones' time with others. This calls for leaders to aid others in structuring, coordinating, and managing the pace of work. This might mean regularly holding virtual check-in virtual meetings or providing tools to create virtual coffee or workspaces. Through disruption, keeping a sense of normality is key.

## **Focus on your most important work**

This is not the time for busy work. Bookkeepers should be devoting their energy to top-priority issues.

While working from home, you often feel compelled to project the appearance of productivity, but this can lead to working on tasks that are more immediate instead of more important tendency that research suggests is counterproductive in the long run, even if it benefits productivity in the short run. Everyone, particularly those facing increased workloads as they juggle family and work tasks, should pay attention to prioritising important work.

Working all the time, even on your most important tasks, isn't the answer. According to some estimates, the average knowledge worker is only productive on average three hours every day, and these hours should be free of interruptions or multitasking. Even before Covid-19, most of us found it difficult to carve out three continuous hours to focus on their core work tasks. With work and family boundaries being removed, your time has never been more fragmented.

Any bookkeepers who feel "on" all the time are at a higher risk of burnout when working from home than if they were going to the office as usual. In the long-term, trying to squeeze in work and email responses whenever we have a few minutes to do so—during nap time, on the weekend, or by pausing a movie in the evening—is not only counterproductive but also detrimental to our well-being. We all need to find new ways—and help others do the same—to carve out non-work time and mental space.

These are just a few recommendations that can help you maintain boundaries between work and your personal life and thereby avoid burnout in the long run. You will need the flexibility to experiment with how to make your circumstances work for you in these unpredictable times.

## From the ICB

### Annual Survey Report Results – Your Employees

The ICB Annual Survey is commissioned each year to gain insight into the bookkeeping industry and the successes and challenges that bookkeepers and the bookkeeping industry face – here's an excerpt:

#### Your Employees

Whilst multi person practices are becoming more popular over the long term, over the past 12 months we have not seen a significant shift in the employee make up of practices. There does appear to be a growing trend to hire up to 6 part-time employees up (8%) in the past 6 years, whilst there has been a decrease of full-time hires over the same period by (16%). The hire rates of casual employees remains consistent at (47%), as have the engagement with contractors at (34%). What is clear is that there is a preference to engage an employee inside a multi-person practice rather than a contractor. Challenges around determining the differences between employees and contractors may reasonably be contributing to this result.

There has been a shift in the average rates of pay for bookkeepers in employment in 2019. Whilst full-time and part-time pay rates have remained consistent with prior years, the rates of pay to casual employees have risen. In 2018 (60%) of bookkeepers were being paid \$21–\$30 per hour which has slipped (11%) in 2019 to (51%). An increase of (10%) or (46%) of bookkeepers, are being paid in the \$31–\$40 per hour wage bracket. There has been a similar indicative shift in the rates paid to contract bookkeepers, with (56%) being paid in the \$31–\$50 per hour bracket.

We will be publishing further extracts from the survey in the following Newsletter editions, however you can [see the full report here](#).

### Payment Times Reporting

The Australian Government plans to introduce a new [Payment Times Reporting Scheme](#) where large businesses and large government enterprises with a total annual income of over \$100 million would publicly report information on their payment terms and times with small business suppliers.



Australian Government  
Australian Taxation Office

Government is seeking views on an [Exposure Draft of the subordinate legislation](#). Consultation is open to **12th June 2020**.

### Member Benefit of the Month: ICB Australia Discussion and Support Facebook Group

## ICB Community – Bookkeepers helping Bookkeepers

We have two closed Facebook groups for ICB Australia members.

- ICB Australia Discussion Group available to all affiliate members and above and
- ICB Australia Student Discussion Group designed specifically for our student member network where many of the experienced ICB Members join in to provide guidance and support as the ICB Student Members work their way towards their Bookkeeping qualifications.

These groups provide a closed platform for the ICB Community to engage with each other in peer to peer support and discussions, along with:

- Sharing ideas
- Expressing opinions
- Asking questions
- Interacting and discussion in general conversations
- Supporting one another in professional and personal challenges
- Knowing they are a part of a strong voice for bookkeepers!

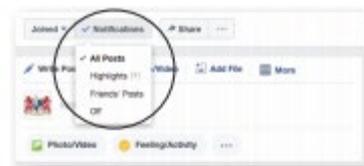
These groups have always been a social and professional hub for our community, and in recent times have been a hive of activity as the ICB Community engages, embraces and processes the raft of legislative changes that have been occurring in the past few months. As we near the end of financial year, our resources and support team are gearing up to deliver the latest in getting EOY accounts prepared and delivering best practice advice and guidance. No doubt the groups will continue to thrive as we support each other with the new changes and as we draw to the end of financial year focus turning to incorporating the latest economic stimulus changes, subsidies and how to process these to our accounts.

## How to Receive ICB Facebook Group Notifications:

The ICB Facebook Discussion and Support Group keeps you up to date with the latest news and updates for all things bookkeeping! To ensure your Facebook notification settings alert you to important discussion group posts, follow the steps below:

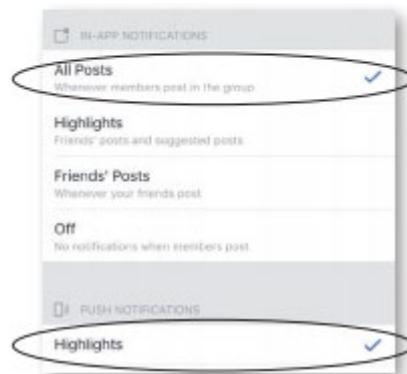
### For Computer:

1. Login to Facebook
2. Click on the ICB Discussion and Support Group
3. Select the 'Notifications' button
4. Check 'All Posts' or 'Highlights' to receive notifications



### For Phone:

1. Login to Facebook
2. Click on the ICB Discussion and Support Group
3. Click the 'Info' button
4. Open the 'Notifications settings'
5. Check 'All Posts' or 'Highlights' under In-App Notifications
6. Check 'Highlights' under Push Notifications



## ICB Resources

- [ICB Australia Discussion and Support Facebook Group – Members](#)
- [ICB Australia Student Discussion Group](#)
- [ICB Australia Facebook Home Page](#)

## Recognition of ICB Team Members – 10 Years Service

10 Years service to any organisation is a worthy milestone to recognise and celebrate, and we'd like to take the opportunity to recognise two of our finest.

Starting work on the same day in April 2010, Jan Tacey and Rick VanDyk have been with ICB for the majority of our existence, and have both been integral in the development and growth of what ICB has become today.



There are often chuckles when the story of their first day at work is retold, in Jan's version she says:

“ “We arrived to start work at the same time, but he then held the door open for me on the way in. So clearly I started before he did – even if it was only a few seconds.”

We'd like to recognise and congratulate both Jan and Rick on their efforts over the past 10 years and we are very pleased to still have them both as part of our team. Well done and thank you to both of you.

## What's New this Month from ICB

Other news for May 2020

- [Zoom update notice](#)
- [URGENT Deadlines 6pm Sunday](#)
- [Updating Business - Status](#)
- [why your payments are delayed](#)
- [TPB warns COVID-19 Fraudsters](#)
- [JobKeeper Deadlines Updated](#)
- [COVID-19 State Grants Closing](#)
- [ATO comments on JK Payments](#)
- [TPB says Must obtain Client Decs](#)
- [CashFlow Boost updated ATO process](#)
- [Portable LSL and JK](#)
- [JobKeeper Payment Expectations](#)
- [Explain the Monthly JK Claim Form](#)
- [JK Payment Schemes](#)
- [Monthly Reporting for JobKeeper](#)
- [Students and JobKeeper](#)
- [Service and Management Entities JK](#)
- [JobKeeper Must notify all Employees](#)
- [ATO Guides on JobKeeper Updated](#)
- [JobKeeper Religious Practitioners](#)
- [JobKeeper enrolment excludes March](#)



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

Check out all the latest posts on the [ICB Discussion & Support Facebook group](#). Feel free to ask your questions regarding any issue you may be having or if you require clarification, we are here to help.

## From Strategic Partners

### HR Hot Tips from Employment Innovations: Can Employees Take Sick Leave During a Stand Down?

On 18th May 2020, the Federal Court handed down its decision in *Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia & Ors v Qantas Airways Limited [2020] FCA 656* which concerned accessing personal/carer's leave and compassionate leave during a period of stand down.



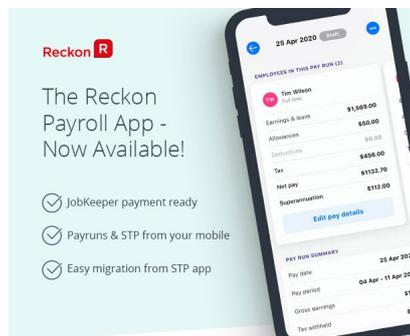
#### What did the court decide?

In a decision that has surprised many, the Federal Court has determined that employees stood down pursuant to s.524 and s.525 of the Fair Work Act 2009 are **not** able to take paid personal/carer's leave ("sick leave") or compassionate leave whilst stood down without pay.

- [Employment Innovations Fact Sheet – Can Employees Take Sick Leave During a Stand Down?](#)

Employment Innovations provides a range of services to ICB members including three free telephone / email queries per year about any HR / employment law matter. To see the ICB member benefits and [how to contact EI read more here](#) - don't forget to have your ICB Membership number handy!

## From Strategic Partners: Reckon Payroll App



We had a great interest in Reckon's STP App and we have now extended our mobile offering with the release of the [Reckon Payroll App!](#)



### ATO approved & JobKeeper ready

The Reckon Payroll App is an ATO approved and STP compliant solution. Custom designed and built in Australia, so you can be confident you are up to date and compliant with payroll legislation including JobKeeper

Payments. Your payroll is in safe hands with Reckon, a publicly listed company with over 30 years experience in the accounting & payroll industry.

## Unlimited employees, unlimited pay runs

Reduce the cost of compliance with the Reckon Payroll app – it's one flat fee of \$9.99/month, so you always know how much you need to pay with no steep increases as your business grows or takes on more employees. This also includes phone and online community support when you need it!

## Process pay runs with one tap Single Touch Payroll

STP submissions are built right into the payroll process! Simply complete your pay run as normal and with a single tap your STP file is lodged with the ATO. Your STP submission will also include JobKeeper payment information, making it quick and easy to access the wage subsidy.

Available now on [iOS](#) and [Android](#)

## From the ATO

### ATO – FBT Guide for Employers – updated

The ATO FBT guide for employers has been updated and is now available to download.

The guide for employers is available as a PDF. [Download the guide from here](#), or the PDF [directly here](#).



Australian Government  
Australian Taxation Office

### STP: Closely Held Employees – Opt In Extension

In response to the COVID-19 crisis, the ATO has extended the exemption deadline for “Closely Held Employees” to be reported via STP from 1st July 2020 to 1st July 2021.

There is an exemption for small employers (those with 19 or fewer employees) meaning they do not need to report what we call “closely held payees” through Single Touch Payroll enabled software until **1st July 2021**.

A closely held (related) payee is an individual who is directly related to the business, company, or trust that pays them, such as:

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

If you have any other employees (also known as arm’s-length employees) they must be reported through Single Touch Payroll on or before each payday, unless you are eligible for a micro employer (those with one to four employees) reporting concession.

## Resources

- ICB – Single Touch Payroll
- ATO – Small employers – closely held (related) payees

### Property Sales – Acquiring Clearance Certificates

If an Australian resident is considering selling taxable Australian real property, they should apply for a [clearance certificate](#). If you do not apply for a clearance certificate and present it to the purchaser, the purchaser withholds 12.5% of the purchase price on properties that have a market value of \$750,000 or more.



Australian Government  
Australian Taxation Office

You should complete and lodge the form with us as early as possible as it can take 28 days to process. You must provide the certificate to the purchaser on or before the day of settlement to ensure no withholding takes place. Each vendor should lodge their own application as you cannot lodge joint applications.

We encourage you to apply early. Once you have lodged your certificate, we cannot speed up the process time as we process requests based on the time we receive them. After processing your application, we will notify you of the outcome and contact you for more information if required.

If you have an upcoming settlement, lodge your [application](#) today.

## Government reviews Employment Industrial Relations Provisions

Government is currently reviewing Employment Industrial Relations Provisions with the purpose of improving protections of employees' wages and entitlements: further strengthening the civil compliance and enforcement framework. The review is seeking input from the community by way of written submissions emailed to [IRconsultation@ag.gov.au](mailto:IRconsultation@ag.gov.au).



The industrial relations consultation process is currently paused due to disruptions caused by COVID-19. The process will recommence in due course, however emailed submissions are welcomed in the interim.

The Government is committed to an industrial relations system that balances the needs of both employees and employers, including those engaged in small business, by way of an effective compliance and enforcement framework. [Read more here](#).

## ATO Systems Maintenance

See [this link for scheduled times](#) for the full guide to system maintenance and issues. The portals will be unavailable at the following times for scheduled system maintenance.

Start time	End time	Maintenance type
Sunday 31 May 6.00pm AEST	Monday 1 June 9.00am AEST	<b>JobKeeper release</b>
Saturday 6 June 10.00pm AEST	Sunday 7 June 10.00am AEST	Monthly maintenance
Friday 19 June 11.30pm AEST	Monday 22 June 7.00am AEST	<b>Quarterly system release</b>
Saturday 1 August 10.00pm AEST	Sunday 2 August 10.00am AEST	Monthly maintenance
Saturday 5 September 10.00pm AEST	Sunday 6 September 10.00am AEST	Monthly maintenance
Friday 11 September 11.30pm AEST	Monday 14 September 7.00am AEST	<b>Quarterly system release</b>
Saturday 3 October 9.00pm AEST	Sunday 4 October 10.00am AEDT	Monthly maintenance
Saturday 7 November 10.00pm AEDT	Sunday 8 November 10.00am AEDT	Monthly maintenance
Friday 4 December 11.30pm AEDT	Monday 7 December 7.00am AEDT	<b>Quarterly system release</b>
Saturday 12 December 10.00pm AEDT	Sunday 13 December 10.00am AEDT	Monthly maintenance

For more details regarding Online services for agents, [click here](#).

## ICB Membership Statistics

**6,668 Members** at 28 May 2020

4,544 Members maintain Fellow, Member, Associate, Affiliate and Educator Membership. ICB also has 11 Accredited Training Provider Members and 2,113 Student Members.

## ICB Supporters and Sponsors



Please note that, in between newsletter issues, articles may be published straight to the Latest News section of the website.

The Institute of Certified Bookkeepers complies with the Spam Act 2003, and we have a documented [Spam Policy](#) on our website. You can unsubscribe from ICB newsletters and updates [here](#).

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

Email your ideas to [admin@icb.org.au](mailto:admin@icb.org.au)

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

A selection of those articles listed are accessible by *ICB Members only*

– you will need to be logged on to the ICB website to view all the articles in full.

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

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

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Kind regards,

ICB Newsletter Team

[To unsubscribe from receiving this newsletter, please click here.](#)

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	<b>Social Media:</b>	  		

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