

# Institute of Certified Bookkeepers

## Making you Count

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## Bookkeepers helping Bookkeepers helping Business

### July 2020



Welcome to the July 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

- COVID-19 Response Plans
- Best Practice JobKeeper Record Keeping
- Review into ATO Communications

### Best Practice Bookkeeping

- Cancelling GST and Other Tax Registrations – new resource
- JobKeeper Finalisation for the Childcare Sector
- Paid Parental Leave can now be split
- High Income Threshold Changed

### The BAS Agent World

- Cyber Advice for Agents - your requirements are greater
- Still waiting for CFB or JK
- Maintaining your client lists with the ATO

### ICB Network Meetings

- July 2020 Question of the Month: Registering sales in NZ
- June 2020 Answer of the Month: G1 and BAS

### Other Things Happening in the World

- Cyber Security for Australia - \$1.35billion
- Business and Personal Health, Wellbeing and Development
- Creating a Sustainable Home Office Environment

### Business and Personal Health, Wellbeing and Development

- Creating a Sustainable Home Office Environment

### From the ICB

- Share your feedback with us!
- July 2020 eBrief for your Clients and Business

### From Strategic Partners

- HR Hot Tips from Employment Innovations: What Can I Do When Employees Refuse to Return to Work?

### From the ATO

- Tax Time Toolkits: Home Based Business Expenses
- How to spot a tax avoidance scheme

## Important News

### Directors Communique

The ICB Board for 2020 following the elections and the current terms for each of the [Directors](#) are noted as follows:

- Robert Marshall & Marg Whitfield – Until 2023
- Matthew Addison & Leanne Berry – Until 2022
- Roslyn Van Welie & Melissa Foote – Until 2021
- Colin Walker (Appointed until 2021)

In a change of process the members voting on Director elections and AGM considerations will be held together with the AGM process in April 2021, noting a move towards a shorter period where the online voting will be open.

The 2021 election process will be for consideration of the 3 Director positions currently held by Colin, Roslyn and Melissa.

### Previously Announced

- [ICB Members AGM 2020 Outcomes](#)
- [ICB Welcomes Colin Walker to the Board](#)
- [ICB Annual 2019 Report](#)

### Key Board Position Appointments

The appointments are until the first Directors meeting following the members AGM resolution voting is closed and received. Key board position appointments are as follows:

- Chair of the Board – Matthew Addison
- Deputy Chair of the Board – Leanne Berry
- Corporate Secretary – Matthew Addison
- Operational Secretary – Amanda Linton / Celina McAlister

The Board has also confirmed the ongoing operation of the following existing committees & boards currently in place as outlined by ICB's constitution:

- Remuneration Committee – Amanda / Melissa / Roslyn
- Complaints Committee – Matthew / Melissa / Amanda
- Governance and Compliance Committee – Roslyn / Matthew / Celina
  - ▶ Governance Officer – Celina
- Member Admissions Board – Amanda or Matthew
- Education & Advisory Board – Amanda & Rick Van Dyk
- Regional Advisory Board – Rob (Chair) / Leanne / Amanda



## Highlighted Information

**Board Meetings:** The Board is currently meeting online with two programs of agendas including the quarterly governance / operations matters and a second stream as a review of the policy & philosophy document of icb including a swot analysis and a strategy risk/impact assessment & Plan.

**COVID-19:** The Board reviewed the operational responses including the support of members and the impact on ICB as an organisation. The immediate and significant impact on the annual conference series; limiting the ability of members to attend the Perth event and then transition of the Adelaide and Melbourne conferences to be conducted totally through a streaming system, which was implemented within 48 hours of government announcements. We note that the majority of the team based in the administration office, continue to work from home which has enhanced our existing practices around enabling a remote workforce.

The 2020 “end of year” workshops were held entirely online with all places booked by members. The end of year process and resources package presented online are available for purchase.

Government interactions remain intense, especially with COVID-19 stimulus measures, including consultation into what will happen after the end of September.

## JobKeeper 2.0 explained

Updated version and Information at [JobKeeper 2.0](#)

Version 1, 21 July 2020

**Nothing Changes before end of September!**

**Then some become ineligible and others receive less!**

## Which Employers?

If the business currently receiving JobKeeper (JK) experiences an **ongoing** decline in actual GST turnover of 30% (50% large, 15% NFP)

Or

A business is allowed to enter JobKeeper if they meet all eligibility requirements including decline in turnover

Noting it continues to include eligible business participants (EBP) specifically including the self employed.

## “ongoing actual decline in turnover”

An assessment of actual GST turnover results for the quarters ended 30 June 2020, 30 September 2020 and 31 December 2020 needs to be completed and then calculate whether the decline is still 30% or more.

For 28th September to 3rd January: For the employer to be eligible in this period they must have had an **actual** decline in turnover of 30% or more for both:

- the quarter ended 30 June 2020 (compared to the quarter ended 30 June 2019) and
- quarter ended 30 September 2020 (compared to the quarter ended 30 September 2019)

For 4th January to 28th March 2021: employer must have ALSO had an **actual** decline in turnover of 30% or more for quarter ended 31 December 2020 (compared to quarter ended 31 December 2019)

Note: Nothing changes about JK eligibility for payments up to the 27th September 2020.

Alternative tests may be allowed by the ATO. Refer to the existing alternate tests.

**NOTE:** All BAS's for June (monthly or quarterly) will have been lodged and the GST turnover needs to be the same as the BAS (based on Treasury fact sheet), noting this is different to previous ATO information on the calculation of GST Turnover. The ATO therefore may perform this eligibility testing, they will certainly be doing integrity checking.

**Recommend:** Business to perform a decline in turnover test for the June quarter (i.e. the combined revenue for all 3 months) as compared to last year ASAP and advise the business owner of their eligibility or otherwise as from end of September. ICB will produce template letters and calculations shortly.

**Timing issue:** Employers may have to pay staff immediately after 28th September before being able to assess the decline in actual turnover for the quarter ended 30th September.

Treasury has acknowledged this issue and has permitted the ATO to allow late payments of the JK top-up.

The employer may not have to pay any JK top-up amount until after they have been able to confirm their actual GST turnover at the start of each quarter (i.e. early October and early January)

**Implication:** Must assess the decline in turnover for the September quarter before payments with a top-up in the first fortnight in October.

**Impact:** Employers who did not decline 30% in their ACTUAL GST turnover for the June quarter will cease JK as from 28th September. Therefore assess this **NOW**

**Impact:** Employers who did not decline 30% in their ACTUAL GST turnover for the September quarter will cease JK as from 28th September. Therefore assess this ASAP in **October**

**Impact:** In early October and early January an employer may need to only pay for hours worked and pay any top-up if they remain eligible for JK at a later date (to be determined by the ATO)

**NOTE:** There is an alignment with the BAS reporting for GST turnover. All monthly BAS for the June quarter or the quarterly June BAS will have been lodged. The turnover must be consistent if you are reporting on the same basis.

**It is a QUARTERLY test of actual turnover this year compared to same quarter last year.**

## How Much JobKeeper?

Employees who work 20 hours or more per week:

In the four weeks of pay periods **before 1 March 2020:**

Employees Working for 20 hours per more a week on average or

EBPs actively engaged in the business for 20 hours or more per week on average during February.

- \$1500 per fortnight continues until the fortnight ended 27th September, then

- \$1200 per fortnight until 3rd January 2021, then
- \$1000 per fortnight until 28 March 2021, then
- Unknown – currently it would stop

**Impact:** EBPs who were not actively engaged for 20 hours will drop to the lower rate.

Employees who work less than 20 hours per week:

- \$1500 per fortnight continues until the fortnight ended 27 September, then
- \$750 per fortnight until 3rd January 2021, then
- \$650 per fortnight until 28 March 2021, then
- Unknown – currently it would stop

Employers will “**nominate**” which payment rate they are claiming for each employee or EBP.

There will be “alternate tests” where hours worked in February 2020 were not “usual”.

## Which Employees?

No change to employee eligibility requirements.

Note: Must have been an employee as of 1 March 2020

## Action Items

**Now** Assess the actual GST Turnover for June quarter and assess decline in turnover.

Advise the business of any impact.

**1 – 14 October** or before you pay any top-up in October

Assess the actual GST turnover for September quarter and assess decline in turnover

Advise the business of any impact.

**1 – 14 January** or before you pay any top-up in January.

Assess the actual GST turnover for December quarter and assess decline in turnover

Advise the business of any impact

## Fair Work

The Treasury fact sheet updated as of 21st July indicates that all the Fair Work concessions cease on 28th September 2020. This is inconsistent with other recent changes by the Fair Work Commission. Refer advice elsewhere.

## What Didn't Change

Nothing changes until after September, then there is work to do.

The employer must pay the employee before claiming the JK subsidy back as a reimbursement.

## Changes embedded into the latest fact sheets – some of which have not been announced

We do not believe this is indicating a change to the current administration of the system, but it is interesting to note how it is worded.

The existing system until September

- Month or quarter depends on BAS reporting period
- Turnover is calculated as it is for GST and as reported on the BAS
- Confirms “they have been adversely impacted by the impacts of coronavirus”
- Employers must elect to participate, need to make an application to the ATO, and provide supporting information demonstrating a downturn.

### Note

New businesses established since 1st March will not be eligible for JK.

Existing businesses that previously did not enter JK but are eligible may now enrol.

No new employees become eligible and rules do not change for employee eligibility. Must have been employed as of 1st March and if casual for longer than 12 months.

There goes Christmas! The Treasury factsheet requires the employer to re-assess December quarter turnover in January.

[Downloadable Version](#)

[Webinar on Friday 24th](#)

[All ICB JobKeeper Resources](#)

## SG Amnesty expires within weeks

### ***SG Amnesty Expires on 7th September***

The super guarantee (SG) amnesty is a one-off opportunity to correct past unpaid SG amounts. Employers can claim deductions and not incur administration charges or penalties during this amnesty. However, the six-month window is closing on 7th September 2020. Join us to review this opportunity before time runs out.

### **ICB Webinar**

11th August, 12:30pm – 2:00pm (*Melbourne Time*)

[Register Here](#)

# Best Practice Bookkeeping

## ICB Bookkeepers Reference Guide for 2020/2021 now issued

The reference guide has been updated for known changes, thresholds and key dates. Many items remain unchanged as the federal and state budgets now being presented later in the 2020 year. Note payroll tax and asset write offs also have temporary relief measures in place due to COVID-19.

### Compliance Bookkeeper Deadlines

Date	Event	Notes
15 January	Log Maint Payments	Key date for lodgment of returns for non-individuals. Failure to lodge on time results in 10% penalty.
28 January	Q1 2020 tax lodgment	Supplementary guarantees to be paid to super funds and provide advice to employee.
28 February	Q1 2020 tax lodgment	BAS - lodgment and pay.
28 February	Annual GST Return	Key date for lodgment and payment to some circumstances.
28 February	Compliance & Superfunds	Lodgment and payment. Prerequisite for other.
31 March	New Year to 31 March	Provide car allowance meeting for FTD calculations.
28 April	Q1 2020 tax lodgment	BAS - lodgment and pay. Supplementary guarantees to be paid to superfunds and provide advice to employee.
31 May	FBT end of Mar	Lodgment and payment of FBT return.
30 June	Q1 2020 tax lodgment	Pay Supplementary guarantees before 30 June in order to lodge tax lodgment.
14 July	Financial Year	STP lodgment to ATO.
28 July	Q1 2020 tax lodgment	BAS - lodgment and pay. Supplementary guarantees to be paid to superfunds and provide advice to employee.
11 August	GST lodgment	Final date for monthly GST returns to ATO to lodge monthly.
28 August	Financial Year	176620 return.
30 September	Financial Year	Payment Superannuation to be provided to ATO - if required.
30 September	FRMS lodgment	Annual FRMS lodgment very late, lodge and pay.
23 October	Q1 2020 tax lodgment	Supplementary guarantees to be paid to superfunds and provide advice to employee.
23 October	GST lodgment	Final date for quarterly GST returns to ATO to lodge monthly.
1 October	Financial Year	Income tax returns due (if no tax agent).
1 December	Financial Year	Key date for payment of income tax provision paid. Check with tax agent.

### Public Holidays 2020-2021

Date	Public Holiday	Notes
2 August 2020	Bank Holiday Public Day	NSW & NT
25 September 2020	ANZAC Day	VC
2 October 2020	Queen's Birthday	WA
5 October 2020	Lafayette Day	ACT, NSW & SA
6 October 2020	Queen's Birthday	QLD
8 November 2020	Religious Day	VC
24 November 2020	Christmas Eve (Port Day)	NSW & SA
25 November 2020	Christmas Day	National
26 November 2020	Boxing Day	NSW, QLD, VIC & WA
28 November 2020	Boxing Day (Additional Day)	National except QLD
28 November 2020	Proclamation Day	SA
30 January 2021	New Year's Day	National
1 March 2021	Lafayette Day	WA
1 March 2021	Good Friday	ACT, SA, TAS, VIC
2 April 2021	Good Friday	National
3 April 2021	Easter Monday	National except NSW & WA
4 April 2021	Easter Monday	ACT, NSW, QLD & VIC
4 April 2021	Easter Monday	National
4 April 2021	Easter Monday	QLD
25 April 2021	ANZAC Day	National except ACT & QLD
30 April 2021	ANZAC Day (Additional Day)	NSW, VIC, QLD, SA & WA
1 May 2021	May Day	NT
1 May 2021	ANZAC Day	ACT
11 May 2021	Good Friday	ACT
17 June 2021	Queen's Birthday	National except QLD & WA

### ICB Bookkeepers Reference Guide

Institute of Certified Bookkeepers | ICB 001 41 110 | www.icb.org.au | admin@icb.org.au | info@icb.org.au

Member Service | 1300 656 111 | www.icb.org.au | admin@icb.org.au | info@icb.org.au

Report & Exam | 1300 656 111 | www.icb.org.au | admin@icb.org.au | info@icb.org.au

#### Bookkeepers of the Future

Insurance	Insurance Brokers	ICB 001 41 110	www.icb.org.au	admin@icb.org.au	info@icb.org.au
Tax Office	General Enquiries	1300 656 111	www.icb.org.au	admin@icb.org.au	info@icb.org.au
	Supplementary	1300 656 111	www.icb.org.au	admin@icb.org.au	info@icb.org.au
	Report & Exam	1300 656 111	www.icb.org.au	admin@icb.org.au	info@icb.org.au

#### Education

Where to study Bookkeeping	ICB Learning Solutions	ICB Institute Member Library	ICB Network	ICB News & Newsletters
ICB Learning Solutions	www.icb.org.au/learning-solutions	www.icb.org.au/member-library	www.icb.org.au/network	www.icb.org.au/newsletters

#### Payroll and Employee Requirements

ICB 001 41 110	www.icb.org.au	admin@icb.org.au	info@icb.org.au
ICB 001 41 110	www.icb.org.au	admin@icb.org.au	info@icb.org.au

### Marginal Tax Rates 2020-2021 (Medicare)

taxable income \$	tax payable \$
\$0 - \$18,200	Nil
\$18,201 - \$37,000	Nil + 15% of excess over \$18,200
\$37,001 - \$47,500	\$5,460 + 30% of excess over \$37,000
\$47,501 - \$120,000	\$10,710 + 37% of excess over \$47,500
\$120,001 +	\$24,090 + 45% of excess over \$120,000

### School Term Dates 2020-2021

State	Term 1	Term 2	Term 3	Term 4	Term 5
ACT	Weeks 2020	2020	2021	2021	2021
NSW	Weeks 2020	2020	2021	2021	2021
NT	Weeks 2020	2020	2021	2021	2021
QLD	Weeks 2020	2020	2021	2021	2021
SA	Weeks 2020	2020	2021	2021	2021
TAS	Weeks 2020	2020	2021	2021	2021
VC	Weeks 2020	2020	2021	2021	2021
WA	Weeks 2020	2020	2021	2021	2021

## Download the Bookkeepers Reference Guide

## Getting employees back to work - FWO advises

### Strategy Advice

- Employment Innovations – Advice for employers
- Legal Article – Employers consider return to work plans post COVID-19
- ICB Comprehensive “COVID-19 Return to Work Plan”

## What do we do if the employee refuses to return to work?

This was the question we recently posed to Ms Sandra Parker (the Fair Work Ombudsman) and the FWO Chief Legal Counsel.

The answer provided gives clear indication of the rights of an employer.

### Directions to employees to return to work or the workplace

An employer can give a direction to an employee to return to work, or to return to working at their workplace, if the direction is lawful, reasonable and safe (and the employee is not on approved leave). In giving this direction, the employer needs to consider:

- any enforceable government directions that are still in place in the State or Territory where the employee's workplace is located (for example, some States may still require employers to allow their employees to work from home unless it is not practicable);
- the employer's work health and safety obligations; and
- any flexible working arrangements that are already in place for the employee.

If the employee has been subject to a stand down direction, the employer may also need to comply with any applicable obligations under legislation, an award or agreement to lift that stand down (for example, obligations around consulting employees or their representatives).

### Refusing a direction to return to work or the workplace

An employee who is given a lawful and reasonable direction to return to work can't refuse the direction. Failure to do so may give the employer the right to take disciplinary action against the employee, which could include termination of their employment. In doing so, the employer needs to comply with its obligations under the general protections and unfair dismissal provisions (including the Small Business Dismissal Code, where applicable) in the Fair Work Act.

While some employers may have a policy of giving 3 warnings (in which case the policy should be complied with), this is **not** a requirement under the Fair Work Act. Although one factor that can be taken into account, in relation to whether a dismissal is or is not harsh, unjust or unreasonable, is giving an employee a warning about *unsatisfactory performance issues* prior to termination. Such a policy is less likely to apply where the reason for dismissal is a wilful failure to comply with a lawful and reasonable direction. Of course, whether a particular dismissal is lawful – turns on its own facts – but an unreasonable refusal to return to work would generally provide a valid reason for dismissal, especially if the consequences of a continued refusal (i.e. dismissal) are explained to the employee. As always, it is prudent to document (e.g. an email) the basis, reasons and notice given of any dismissal.

More information about managing performance and warnings can be found here:

<https://www.fairwork.gov.au/employee-entitlements/managing-performance-and-warnings>

### Employers and employees in the JobKeeper scheme

If an employer is receiving JobKeeper payments on behalf of an employee, the employer must continue to comply with its obligations to pay the employee either \$1,500 (gross) in each JobKeeper fortnight, or amounts payable to the employee in relation to the performance of work in that fortnight (if greater than \$1,500).

This obligation continues to apply while the employee is employed, even if the employee refuses a direction to return to work. However, if the employee's employment is terminated for refusing to comply with a lawful and reasonable direction, the employee is no longer an eligible employee for the purpose of the JobKeeper scheme and the employer will not be required to comply with the JobKeeper obligations from the next JobKeeper fortnight.

### Information on FWO website

The following page contains information on returning to work and the workplace. The FWO is currently working on expanding this content: <https://coronavirus.fairwork.gov.au/coronavirus-and-australian-workplace-laws/returning-to-work-and-the-workplace>

## ICB Comment

### Steps for an employer

Are you allowed to open?

Is your Workplace Safe? Follow the Safe Work Australia guides

Know what the employees job description is

Know what you are allowed to request under the JobKeeper provisions

Give a lawful and reasonable direction to return to work – in writing

- Consider stating that the employer will take disciplinary action to terminate the employment in accordance with law, if the employee fails to comply with the direction
- Subsequent notices must state that the employee will be terminated if they refuse to return to work.

If the employee is terminated, then the employee is no longer eligible to receive JobKeeper topup.

## Further Resources

- [FWO website – Stand down during coronavirus](#)
- [FWO website – ending employment during coronavirus](#)
- [Employers response to Coronavirus News Article & Resources \(15 April\)](#)

## FWO priorities for 2020/21

### FWO launches 2020-21 priorities

*From the FWO Website.*

**13 July 2020**

Fair Work Ombudsman Sandra Parker has announced the regulator's strategic priorities for the year ahead, which include supporting all workplaces through the COVID-19 pandemic and addressing large corporate underpayments.

Fast food, restaurants and cafes, horticulture and the harvest trail, franchisors, and sham contracting will continue to be a focus of the regulator's compliance and enforcement activities.

“Our compliance and enforcement work will be informed by the dramatically changed economic conditions brought about by the COVID-19 pandemic, as well as the temporary amendments to the Fair Work Act,” Ms Parker said.

Ms Parker said that regulating Australian workplaces significantly impacted by the COVID-19 pandemic requires a degree of flexibility in its approach.

“Some of our priority sectors have been seriously impacted by the pandemic and are under considerable financial strain. We are mindful that our regulatory efforts do not negatively affect already struggling industries, while also being sensitive to the nuances of each sector and the challenges each will face when recovering from disruption,” Ms Parker said.

Ms Parker said the FWO will enforce workplace laws in a proportionate manner during the COVID-19 pandemic and the Compliance and Enforcement Policy has been updated to reflect this.

“Due to the impact of COVID-19 on Australian workplaces, the number of employers and employees seeking our assistance has grown significantly. In response, we have adjusted our services and prioritised allegations of serious non-compliance with workplace laws, including in relation to the JobKeeper scheme,” Ms Parker said.

“A business’ financial position and viability will be considered when deciding whether to commence litigation for serious non-compliance, or determining the size of any contrition payment included in any Enforceable Undertaking,” Ms Parker said.

Underpayments of staff in the corporate sector have become a significant issue of public concern and will continue to be a priority for the Fair Work Ombudsman in 2020–21.

“More than 60 businesses have come forward to self-disclose workplace law breaches with a total of half a billion dollars owed to workers – and that’s just what we know about,” Ms Parker said.

“Earlier this year I wrote to the CEOs and Boards of the top listed companies across Australia, calling for immediate action to assure themselves, their shareholders, workers and the community that their companies are meeting lawful obligations under the Fair Work Act.”

“Large organisations need to place a much higher priority on rigorously reviewing workplace relations systems to ensure that paying workers what they are entitled to becomes the norm.”

The policy has also been updated to reflect the FWO’s approach to self-reported non-compliance, including the circumstances that require self-disclosure and information that should be provided.

“Companies will benefit from early engagement and co-operation with the Fair Work Ombudsman, and we will take account of their financial circumstances in considering our response,” Ms Parker said.

Ms Parker said the agency will provide education, advice, tools and resources to small business and those hardest hit by COVID-19. The regulator will also uphold the integrity of the JobKeeper scheme through appropriate compliance activities that resolve matters quickly and efficiently.

Information about Australian workplace laws and coronavirus is available at [Coronavirus and Australian workplace laws](#).

FWO’s 2020–21 Compliance and Enforcement Priorities are available on their [Priorities and approach page](#).

## Update on Fair Work: Casuals and Annual Leave

### Employment Innovations explain the situation really well

“The reality is, the reason WorkPac was ordered to pay these entitlements to Mr Rossato, was that he was found not to be a casual employee (as WorkPac claimed), but actually a permanent employee. Once it was determined he was (in truth) a permanent employee, it naturally follows that he was entitled to paid leave. There is nothing ground-breaking in that.



“What the decision does confirm, is a principle that has existed for some time – namely that where an employer treats a (purportedly) casual employee like a permanent employee then they will be in reality a permanent employee (and therefore entitled to all the benefits that come with permanent employment, including paid leave).

[Refer to the full article](#)

And just to be certain government has stated they will challenge any interpretation to apply annual leave to casuals, especially retrospectively

### Rossato Decision

WorkPac has sought special leave to the High Court to appeal the Full Court of the Federal Court’s decision about casual employment and leave entitlements in *WorkPac Pty Ltd v Rossato* [2020] FCAFC 84.

Industrial Relations Minister, Christian Porter has confirmed that the government would intervene in the appeal, if special leave to appeal is granted. Minister Porter emphasised, “Given the potential for this decision to further weaken the economy at a time when so many Australians have lost their jobs, it may also be necessary to consider legislative options”.

## Fair Work updated Pay Tools

The new minimum wages!

If your award is increasing from 1 July, the quickest way to get the new rates is by using FWO [Pay and Conditions Tool](#). Just remember to set the date to 1 July 2020.



You can also get the new award rates from [downloadable Pay Guides](#).

The new rates are starting in 3 stages. See [When will my award increase](#) for a list of awards in each group and the date the new minimum wages start.

## References

- [FWO – We've updated our pay tools - Annual Wage Review 2020](#)
- [ICB – Fair Work Annual Wage Review 2019-2020](#)
- [ICB – Payroll resources](#)

## Updated Fair Work NES Information Statement

The Fair Work Information Statement has been updated. Always ensure that you are using the most up to date statement for both you and your clients.



Visit the [Fair Work Ombudsman website](#) for your updated copy of the statement.

## The BAS Agent World

### ATO phone lines open on weekends for Agents

The ATO has opened their agent-dedicated phone lines on the weekends.

The agent phone line is available (at the local time) from 8am to 8pm on weekdays, and from 10am to 4pm on weekends.

- Phone 13 72 86

Fast key codes are outlined in the [BAS agent phone services \(Fast Key Code\) guide](#).



## Continued Professional Education

### Upcoming Events and Webinars

#### ICB Events and Webinars

- [EOY Workshop 2020 Recording](#)  
Online, Webinar, Multi-Dates
- [ICB Technical Webinar - Reviewing Taxable Payments Annual Report 2020](#)  
Online, Webinar, 4th August, 2020
- [ICB Technical Webinar - Preparing Business to Work their way out of COVID-19 post Jobkeeper ending](#)  
Online, Webinar, 7th August, 2020
- [ICB Technical Webinar - Super Guarantee Amnesty](#)  
Online, Webinar, 11th August, 2020
- [ICB Technical Webinar - e-Invoicing for Bookkeepers - The Impact Now and the Future](#)  
Online, Webinar, 19th August, 2020
- [ICB Technical Webinar-COVID-19 What Now - Update and Strategy as at 21 August 2020](#)  
Online, Webinar, 21st August, 2020
- [ICB Technical Webinar - Onboarding a Client](#)  
Online, Webinar, 27th August, 2020
- [ICB Technical Webinar-COVID-19 What Now - Update and Strategy as at 4 September 2020](#)  
Online, Webinar, 4th September, 2020
- [ICB Technical Webinar - Contra and Clearing Accounts](#)  
Online, Webinar, 10th September, 2020
- [ICB Technical Webinar-COVID-19 What Now - Update and Strategy as at 18 September 2020](#)  
Online, Webinar, 18th September, 2020
- [ICB Technical Webinar - BAS Agent Application and Renewal](#)  
Online, Webinar, 24th September, 2020
- [ICB Technical Webinar-COVID-19 What Now - Update and Strategy as at 2 October 2020](#)  
Online, Webinar, 2nd October, 2020
- [ICB Technical Webinar - Quarterly BAS Preparation](#)  
Online, Webinar, 8th October, 2020
- [ICB Technical Webinar - Running Your Home Office](#)  
Online, Webinar, 22nd October, 2020
- [ICB Technical Webinar - The Sharing Economy](#)  
Online, Webinar, 29th October, 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

<b>Webinars</b>				
Online 10th August, 2020	Online 14th August, 2020			
<b>ACT</b>				
Canberra - Northside 19th August, 2020	Canberra - Phillip 11th August, 2020			
<b>NSW</b>				
Albury - Wodonga 12th August, 2020	Ballina 14th August, 2020	Balmain 10th August, 2020	Batemans Bay TBC	Bathurst 11th August, 2020
Bellingen 18th August, 2020	Blue Mountains 12th August, 2020	Brookvale 17th August, 2020	Central Coast 19th August, 2020	Dubbo 21st September, 2020
Hawkesbury Region 4th August, 2020	Hills Districts 12th August, 2020	Hornsby 13th August, 2020	Lower North Shore 17th August, 2020	Moorebank 5th August, 2020
Newcastle 17th August, 2020	Newport 17th August, 2020	Oran Park 27th August, 2020	Orange 17th July, 2020	Port Macquarie 11th August, 2020
Randwick - Bondi 12th August, 2020	Shoalhaven 31st August, 2020	Southern Highlands 10th August, 2020	Sutherland 20th August, 2020	Tweed Coast 12th August, 2020
Wagga Wagga 14th August, 2020	Wollongong 22nd July, 2020			
<b>NT</b>				
Darwin 10th August, 2020				
<b>Queensland</b>				
Atherton Tablelands 19th August, 2020	Brisbane Central 27th August, 2020	Brisbane North 18th August, 2020	Brisbane South 18th August, 2020	Bundaberg 11th August, 2020
Burpengary 19th August, 2020	Cairns 31st July, 2020	Dalby 31st July, 2020	Gladstone 30th July, 2020	Gold Coast - AM 11th August, 2020
Gold Coast - PM TBC	Hervey Bay 18th August, 2020	Ipswich 11th August, 2020	Logan 19th August, 2020	Moreton Bay 18th August, 2020
North Sunshine Coast 21st August, 2020	Port Douglas 14th August, 2020	South Sunshine Coast 13th August, 2020	Toowoomba 14th August, 2020	Townsville 14th August, 2020
<b>South Australia</b>				
Adelaide West 21st August, 2020	Para Hills 12th August, 2020	South Adelaide TBC, 2020	Unley 23rd July, 2020	
<b>Tasmania</b>				
Hobart 5th June, 2020	Launceston 12th August, 2020			
<b>Victoria</b>				
Ballarat 14th August, 2020	Brunswick 17th August, 2020	Bulleen 11th August, 2020	Burwood 5th August, 2020	Chadstone 10th August, 2020
Cobram 6th August, 2020	Docklands 24th July, 2020	Echuca 28th August, 2020	Frankston 13th August, 2020	Geelong 18th August, 2020
Mildura 12th August, 2020	Mordialloc 4th August, 2020	Mornington 28th August, 2020	Mt Waverley 11th August, 2020	Narre Warren 11th August, 2020
Ringwood 20th August, 2020	Sale 14th August, 2020	Sunbury 11th August, 2020	Warragul 17th August, 2020	Wyndham 14th August, 2020
Yarra Valley 14th August, 2020				
<b>Western Australia</b>				
Balcatta TBC, 2020	Broome 21st August, 2020	Bunbury 30th July, 2020	Busselton 7th August, 2020	Cockburn Central TBC
Geraldton 14th July, 2020	Joondalup 11th August, 2020	Karratha 20th May, 2020	Mandurah 5th August, 2020	Melville 12th August, 2020
Midland 13th August, 2020	Northam 10th August, 2020	Welshpool CANCELLED		

# Other Things Happening in the World

## Guide to Digital Transformation

### Guide to digital transformation

Operating a business online has never been more important. Learn the steps and benefits of going digital with your business and where you can go for help.



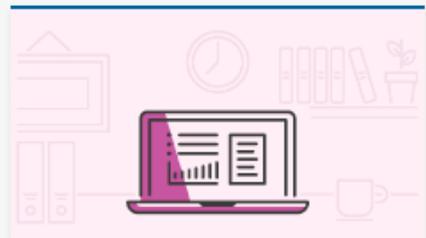
#### Is your business digital ready?

Check that digital transformation can meet the unique needs of your business.



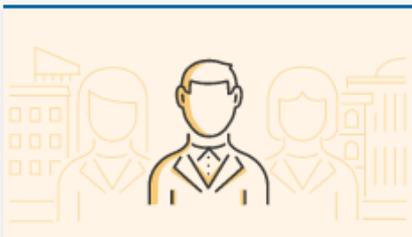
#### Know the rules

Running a digital business still means you need to comply with Australian law. Learn some of the key areas that will affect you when you operate an online business.



#### Move your operations online

Moving your business operations online, or to the cloud, could provide benefits to you that include increased productivity, revenue or profit.



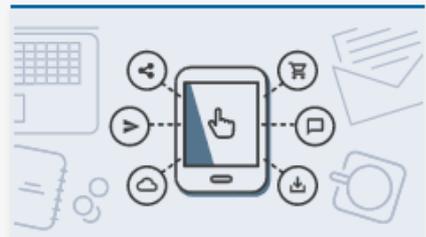
#### Build your team's digital capability

Build your team's ability to work, operate and communicate in new ways that allow for enhanced productivity and increased flexibility.



#### Get your products or services online

Selling products or services online may require more than just a sales portal. Find out how to effectively engage with customers and deliver your products or services to them.



#### Get help and support

Learn about the grants, assistance, expertise, training and webinars to support your digital transformation.



## The Business tax cuts as of 1 July 2020

**Senator the Hon Michaelia Cash**  
**Minister for Employment, Skills, Small and Family Business**  
**Senator for Western Australia**



Australian Government  
Australian Taxation Office

30 June 2020

### Small Business Tax Cuts Kick In From 1 July 2020

As of 1st July 2020, Australia's 3.5 million small and family businesses will be paying less tax as a result of legislated company tax cuts passed by the Morrison Government. By bringing forward tax relief, the Morrison Government is supporting small business as the engine room of our economy and the heart of local communities across Australia.

With the beginning of the 2020-2021 financial year, incorporated small and family businesses with a turnover of less than \$50 million will see their company tax rate reduced from 27.5 per cent to 26 per cent.

Unincorporated businesses will also benefit with the increase of the small business income tax offset from eight per cent to 13 per cent.

This marks the next stage of the Morrison Government's accelerated small business tax cuts, legislated in October 2018, which will see businesses with a turnover less than \$50 million have their tax rate reduced to 25 per cent by 2021-2022 – five years earlier than originally planned.

As we face the biggest economic challenge since the Great Depression, supporting our small and family businesses has never been more important. This tax relief will mean small business owners will have more money to reinvest in their businesses, their staff and their communities.

These legislated tax cuts will provide further support to small business during COVID-19. The Morrison Government has delivered extensive support for small and medium sized businesses during the crisis. We have extended the Instant Asset Write Off to \$150,000 for another six months, are providing the Cash Flow Boost of up to \$100,000 for employing small businesses, and are boosting access to capital through our COVID-19 SME Guarantee Scheme.

The Morrison Liberal Government is committed to reducing the impact of tax and red tape on small and family businesses, boosting productivity and supporting the creation of jobs, because we know that when small businesses prosper and grow, we all benefit.

Regards

**Senator the Hon Michaelia Cash**  
Minister for Employment, Skills, Small and Family Business  
Senator for Western Australia

[Govt media release](#)

## From the ICB

### Annual Survey Report Results – Client Services

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:

#### Professional Practices

There are a wide variety of industries that bookkeepers support and service. The top 3 industries are Construction (69%), Hospitality (42%) and the Not For Profit sector (40%).

Rates that bookkeepers charge is heavily discussed each year. The average bookkeeper charge rates for bookkeeping services are increasing, having lifted from \$62/hr in 2013 to \$70/hr this year, an increase of (13%) over that time.

Over the same period average charge rates for high end, troubleshooting and consulting services have also risen, (13%) to \$92/hr and BAS Services by (11%) to \$86/hr.

It is widely accepted that if a certified bookkeeper were to be engaged in an employed capacity, they would fall under the entitlements of the Clerks Private Sector Award 2010. From 2013 to 2019 the wage rates and entitlements under this award have increased by (19%) or (6%) more than the average contractor charge rates.

By comparison a full time or part time level 5 employee under this award would today be entitled to earn \$26.20/hr (\$51,800 p.a) plus superannuation, a level 3 employee (considered a certified bookkeeper entry level) would be earning \$23.97/hr (\$47,400p.a.). In reality, the 2019 average market rate to employ a bookkeeper who can take accounts to trial balance stage in Australia is \$63,000 p.a plus super or \$75,000 p.a for a senior bookkeeper (per Hays Personnel Salary Guide 2019). Therefore, considering superannuation and leave entitlements, plus the costs of running a professional bookkeeping business, to earn a comparable income as a contractor a minimum charge rate cost would be between \$71 and \$81/hr.

(59%) of respondents are working between 21 and 40 hours during non BAS periods, with (5%) or less working less than 5 hours or more than 50 hrs per week. The percentage of respondents working above 50 hrs per week is decreasing. During BAS periods the results shift up a bracket with (55%) of respondents working between 31 and 50 hours. The number of respondents working above 50 hours has also reduced this year by (5%). These figures suggest that bookkeepers are becoming more aware of trying to maintain a good balance between work and home life.

ICB requires each member to undertake 15 hours of CPE each year. The TPB has similar requirements for registered BAS Agents. Disappointingly (24%) of respondents have indicated that they are struggling to meeting that requirement (66%) of which have indicated that they are a registered BAS Agent.

The most widely used tools and resources that respondents are using to help in their bookkeeping services are unsurprisingly Computerised Accounting (88%) and also the ATO website (88%) and the ICB website (85%) both of which have an increased level of use from prior years.

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

## Member Benefit of the Month: Member Support Line

A cornerstone service provided by ICB is our member support line.

Do you have a query about bookkeeping, legislation, HR & Payroll, running a bookkeeping business or any aspect of them? We encourage you to contact our member support line so our team can help you out.

### Support can be obtained by:

Phone: 1300 85 61 81

Email: [support@icb.org.au](mailto:support@icb.org.au)

Our support line is designed to help members navigate and interpret both the technical aspects of being a bookkeeper and to help support you in your own bookkeeping business \*\*. Each member of the support team who are answering your phone calls and emails are practising bookkeepers, meaning they are working through the same queries, challenges and circumstances as you.

<https://www.icb.org.au/Members/Support-For-Members>

### How can we help?

- We can help identify what the question is about
- Direct you to the ICB process and resources
- Provide guidance into the knowledge and resource
- Assist you to ask the right questions and apply the right approach

We may need to or escalate a member support question to ensure we are asking the right questions and providing the right advice and guidance. This may include us then providing more knowledge or process guidance. *ICB are unable to apply the knowledge and process to each specific business circumstance. We are unable to adhere to the code of conduct by ascertaining all the business circumstances and ensuring all laws have been considered.* We can however assist our members to apply the approach.

We support you to:

- Have and provide competent service
- Have and understand the knowledge and skills
- Take reasonable care to ascertain and understand the clients relevant state of affairs
- Take reasonable care to ensure the tax laws are applied correctly
- Advise the client of their rights and obligations of the relevant tax laws

We support you by

- providing knowledge, resources and skills training
- Providing the approach on how to take reasonable care to ascertain and understand clients
- Providing the approach on how to take reasonable care to ensure laws are applied correctly

## What's New this Month from ICB

New and updated resources for July 2020

- Termination Pays 2020–2021
- STP Finalisation Process
- Car Allowances and Reimbursements
- Jury Duty and Community Leave
- Bookkeeper Client Meeting Pack
- GST on Overseas Digital Goods and Services
- Motor Vehicles and GST



Other news for July 2020

- Victorians what is happening web
- SGC and BAS Agents the Reality
- ICB Summarises the JK changes
- JobKeeper change at end of September
- Business Victoria COVID-19 support
- JobKeeper Errors or not
- Parental Leave Increases

[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

### Make the new financial year your time to shine

Kick off the new financial year on the right foot and [sign up](#) to become a **Reckon Cloud Advisor**.

It's free to join, and in turn, you'll have happier (and compliant!) clients and more revenue streams to grow your business. Enjoy [amazing benefits](#) including complimentary Reckon One, Reckon Cloud POS and Better Clinics subscriptions (plus a free trial for your clients), 20% commission on Reckon Cloud products, in-depth training, support & more! [Sign up today >](#)

Already a Cloud Advisor but haven't yet had your complimentary Reckon One training session? Click below to book a time that suits you and your team.

- For NSW/ACT/WA consultations, [click here >](#)
- For VIC/TAS consultations, [click here >](#)
- For QLD, SA, NT consultations, [click here >](#)



## From the ATO

### 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
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 25 September 11.30pm AEST	Monday 28 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
Saturday 14 November 6.00am AEDT	Sunday 15 November 11.00pm AEDT	System 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

**6,764 Members** at 29 July 2020

4,676 Members maintain Fellow, Member, Associate, Affiliate and Educator Membership. ICB also has 7 Accredited Training Provider Members and 2,081 Student Members.

## ICB Supporters and Sponsors



Please note that, in between newsletter editions, news related articles may be published directly to the ICB Latest News section of our website throughout the month as we aim to keep our members informed with up to date information as soon as possible. This may include articles published in this edition of the newsletter.

The Institute of Certified Bookkeepers complies with the Spam Act 2003, [see our Spam Policy here](#).

ICB's Newsletter contains news articles, links and regular sections that we feel will be of interest to our members. If there is anything that you would like to see, whether a regular feature or a one-off, we value your input. Please email your ideas and/or feedback to [editor@icb.org.au](mailto:editor@icb.org.au).

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

A selection of newsletter articles each month are accessible by *ICB Members only* – Members will need to be logged on to the ICB website to view all articles in full.

The ICB newsletter is designed to provide information and resources for Bookkeepers with clients and Bookkeepers in employment. The content of the newsletter may be relevant in part or in whole to other ICB publications or purposes.

The ICB withholds all rights of content that is restricted to member access only and information included in the member newsletter. *Member-only information is not to be reproduced without specific consent from ICB.* ICB makes every reasonable effort to ensure that all technical and legislative information quoted in this newsletter is correct at the time of publication.

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

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	<b>Social Media:</b>	  		

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