



# Institute of Certified Bookkeepers

## Making you Count

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### Bookkeepers helping Bookkeepers helping Business

## October 2020



Welcome to the October 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

- Budget 2020 for Bookkeepers
- Having a COVID Safe Plan
- Returning to work and the workplace

### Best Practice Bookkeeping

- Recent Payroll Tax announcements and exemptions
- Voluntary Withholding Agreements – updated resource
- JobKeeper 2 Updates and Templates
- JobKeeper and Public Holidays

### The BAS Agent World

- The tax gap, the black economy, and the BAS Agent
- TPB – Their priorities this year

### ICB Network Meetings

- October 2020 Question of the Month: Current Ratio
- September 2020 Answer of the Month: Cancelling GST Registration

### From the ICB

- ICBenefits Program - Happy Shopping!
- October 2020 eBrief for your Clients and Business

### From Strategic Partners

- Reckon One now integrates to Receipt Bank

## Important News

### Global Bookkeeping Week 2020



#GlobalBookkeepingWeek #RaiseACup

## Global Bookkeeping Week

**16th – 20th November 2020**

**#GlobalBookkeepingWeek** is back and we can't wait to celebrate our wonderful bookkeepers and thank them for the phenomenal work they've done to support businesses.

We've always advocated the value of this industry and encouraged small business owners to engage with a bookkeeper – and if this year has showed us anything it's that professional bookkeepers have been the lifeline to many small businesses that have struggled through the challenges of the pandemic.

Global Bookkeeping Week will be celebrated by ICB, our partners and businesses worldwide to ignite our global presence and show how strong the support for this community is.

As a bookkeeper please take this opportunity to celebrate your achievements and reflect on your own personal growth for the year.

## How you can celebrate Global Bookkeeping Week

### Global Webinar

**Monday 16th – Friday 20th November**

Join in on some free webinars hosted by ICB and our wonderful partners! No need to register, just follow the link on the day. Available for all bookkeepers and covering a variety of engaging topics relevant to the industry.

[Click here for information about the Global Webinars.](#)

### Free Network Meetings

**Various dates throughout November**

Throughout November bookkeepers can attend a local Network Meeting for FREE. Whether it's face-to-face or virtual, this is a great opportunity to connect with like-minded individuals and see how engaging and supportive these groups are.

[Click here to find a local meeting near you.](#)

### #GlobalBookkeepingWeek

If you're raising a cup to bookkeepers during GBW, we want to see it! Share your photos on social media using the **#GlobalBookkeepingWeek** hashtag, or tag **@icbaustralia** and help us bring more awareness to this initiative.

## Best Practice Bookkeeping

### JobKeeper 1 Ends – Were You Compliant?

#### JobKeeper 1 ended as of 27th September

JobKeeper 1 (JK 1) started as of 30th March and there were 13 JK fortnights in the first iteration of the Scheme.

The government guidance about the scheme was provided by the ATO.

#### Your Obligation

An employer should have paid 13 fortnights of \$1,500 or more to each eligible employee.

**This is what you should now confirm!**

#### Detail

#### How much you should pay employees

An employer must meet the *Wage Condition*, declared to the ATO in order to claim the payment of the subsidy to the employer:

“You must pay at least the JobKeeper amount (gross salary inclusive of PAYG Withholding) to each eligible employee in each fortnight to claim the JobKeeper payment for that fortnight.”

“You do not need to adjust your pay cycle through your existing payroll solution.”

“If you usually pay your employees less frequently than fortnightly, the payment can be allocated between fortnights in a reasonable manner.”

“if you usually pay your employees monthly, the payment can be allocated between fortnights in a reasonable manner.”

Payments for top-ups to employees for JK FN #1 & #2 should be paid by 8th May 2021.

The components of payroll that were allowed to be included in the calculation of the Wage Condition, and those that were not (notable lump sum A, B, D, E were excluded) are [outlined by the ATO](#).

The minimum payment for JK 1 was \$1,500 per fortnight or greater for work performed.

#### [ATO Web – Paying Employees](#)

ATO material and narrative has always been about paying the amount of \$1,500 per fortnight **in** each JobKeeper fortnight.

#### What does Fair Work say?

The Fair Work Act was amended to include Section 789GDA which requires an employer to meet the *Minimum Payment Guarantee*.

The [Fair Work Ombudsman website](#) explains it as:

An employer who is receiving JK payments for an employee, needs to pay the employee the higher of the following amounts, each fortnight:

- ▶ the amount of the applicable JK payment, or
- ▶ their usual pay for work performed (including any paid leave or public holiday pay).

In theory this may be the same as described by the ATO.

The Qantas case (yet to be considered and explained by Government and Fair Work) and other matters are considering the full impact of the differences between the ATO *Wage Condition* and the Fair Work *Minimum Payment Guarantee*.

## Were you compliant?

Let's keep it simple (at least until Government clarifies)

Did the employer pay to each eligible employee for 13 fortnights, an amount of \$1,500 or more?

If the employer is no longer on JobKeeper, then ensure they received at least \$1,500 in or for the fortnight ended 27th September and commence paying them for time worked as from 28th September.

If eligible for JK 2, then pay them at least \$1,200 for tier 1 employees and \$750 for tier 2 employees in the JK FN starting September 28th.

If the employer is not yet sure they are eligible or what tier each employee is eligible for, the ATO has allowed payments to be made as late as 31st October 2020.

## If the Fair Work Ombudsman asks

Ensure that the inspector considers the following:

- Employers were instructed by the ATO detail on behalf of the government announcements as to how to pay and how to calculate the top-up up.
- Accordingly, the pay records and the calculation of the top-up reflected on payslips will be in accordance with following that guidance.
- Payslips for amounts paid in the first JK FN will reflect the amount being paid for work during the relevant pay period (which will most likely include time before JK commenced) and then, where required, a top-up amount to bring that payment up to \$1500.
- It should be noted that based on the current Section 789GDA interpretation that top-up amount will in effect have been calculated bringing in amounts that Section 789GDA would not include.
- The top-up included in that first payslip may need to be attributed by FWO as an amount in advance, to be used in future calculations and not limited to the description on the payslip. It will be observed that it was NOT a payment that needed to be made for the periods before JK commenced (based on 789GDA interpretation).
- We recommend an appropriate process for any such review is to now review the payments that cover the entire 13 fortnights (or less if employment ceased or late enrolment into JK). Review whether the employee was paid the greater of \$1,500 or amount for work performed in respect of the 13 JK Fortnights.
- That review should not limit itself to the descriptions / attributions on the payslip.

## Resources

- [ATO – JobKeeper](#)
- [Fair Work Ombudsman – JobKeeper Scheme Overview](#)

ICB provides guidance and “How To” guides, available at:

- [ICB – COVID -19 JobKeeper](#)
- [ICB – JobKeeper 2](#)

## PAYGW rate changes effective now

### PAYGW changes – Stay Informed

The Tax Office has now updated its withholding schedules and tax tables to reflect the new personal income tax thresholds that were [passed by Parliament as part of the Budget](#).

#### What will Bookkeepers and BAS Agents need to be aware of?

The changes may be applied to payments made on and from the **13th October 2020**, with employers allowed until mid-November to implement the new rates. View the updated tax tables [here](#).

Employers who are unable to immediately implement these changes into their payroll will have until the **16th November 2020** to do so. Payroll through software can be updated and used as soon as available (refer below). ICB recommends Bookkeeper and BAS agents apply these processes as soon as practical.

The new tax rates are being applied as from 1st July 2020. Accordingly, some employees may have a refund following lodgement of their 2021 tax return for the excess tax from 1st July until the new rates come into effect. The ATO advise that it is not acceptable to reduce tax in the current pays without the employee applying to the ATO for an [Individual variation](#).

#### What to tell your Clients/Business owners?

Your clients with employees can use the [2020–21 tax tables](#) to withhold the right amount of tax for employee payments from their next pay.

Employers now need to adjust their payroll processes and systems for the tax cuts to be reflected in their employee's take-home pay.

Employers must make sure they are withholding the correct amount from salary or wages paid to employees for any pay runs processed in their system from **no later than 16th November** onwards.

## FWO Free Workplace Legal Advice Program

The Fair Work Ombudsman offers free information and advice to help employers understand their rights and responsibilities during the coronavirus outbreak.



If you are talking to your clients about the [Workplace Legal Advice Program](#) in the future, there are just a few key messages from FWO that may assist you:

- The Program is for pandemic related workplace relations impacts.
- FWO are trialling a new approach for application, that would involve employers completing the attached form and sending it through for confirmation. The FWO hope that businesses who may not have the time to call our contact centre would be able to fill in the form at a time that suits them but employers are still welcome to call the FWO on **13 13 94** if they have questions
- The FWO will assess these applications as per the [FAQS](#) below.

**Fair Work OMBUDSMAN** Workplace Legal Advice Program **FAQS**

**We have free information and advice to help employers understand their rights and responsibilities during the coronavirus outbreak**

You can:

- Visit [www.coronavirus.fairwork.gov.au](http://www.coronavirus.fairwork.gov.au)
- Call the Coronavirus hotline on 13 13 94, or
- Submit an enquiry online through **My account**.

Some employers might also be able to access free legal advice through our Workplace Legal Advice Program.

**What is the Workplace Legal Advice Program?**

The Workplace Legal Advice Program provides eligible employers with free independent legal help to deal with workplace issues arising from the coronavirus outbreak. Advice is available on issues like:

- stand downs from work
- flexible work arrangements
- pay and entitlements
- JobKeeper changes to the Fair Work Act.

Law firms with specialist workplace experience provide the advice. It is free and confidential.

**Who can access the Workplace Legal Advice Program?**

Employers who contact our Coronavirus hotline or make an online enquiry through My account may be referred to the Workplace Legal Advice Program if they meet **all** of the following criteria:

- the employer is an 'eligible employer'
- the employer's enquiry relates to workplace impacts of COVID-19, and
- the employer is willing to participate in the Program.

Simple enquiries that can be resolved by the advisers on our Coronavirus hotline or website are not suitable for referral.

**Am I an eligible employer?**

To be eligible for the Workplace Legal Advice Program you must meet all of the following criteria:

- not be represented by a lawyer or paid agent
- be covered by the Fair Work system
- agree to the Terms and Conditions, available at [www.fairwork.gov.au/workplace-legal-advice-program](http://www.fairwork.gov.au/workplace-legal-advice-program).

**I've been referred to the Workplace Legal Advice Program, what happens now?**

Your enquiry reference will be your reference number.

We will allocate your enquiry to one of our partner law firms and provide them with your contact details. You cannot choose your own law firm for the Workplace Legal Advice Program.

The law firm will contact you within 2 business days. To meet professional legal requirements, the law firm will provide you with a letter outlining how legal services work and information on how they can help you.

If you do not hear from the law firm please contact us through My account.

We ask that you respond to the law firm within 3 business days to tell the law firm if you agree to go ahead. If you do not respond to the law firm in that time, your appointment may be allocated to another employer.

The law firm will arrange a meeting with you by phone or video conferencing technology to discuss your enquiry. Meetings will not be held in person during coronavirus restrictions.

COVID-19

**Fair Work OMBUDSMAN** Workplace Legal Advice Program **FAQS**

**Is there a limit on the advice I can get?**

Yes. We will pay for a fixed amount of advice. In most cases, this will be 4 hours of free advice to help you deal with the immediate needs of your business. The law firm will let you know what your free service limit is when they contact you. This time can be used flexibly, for instance over multiple appointments.

The Workplace Legal Advice Program provides advice related to Commonwealth workplace laws only, to address workplace issues arising from the coronavirus outbreak. Advice on other topics (like tax or insolvency) are not covered.

The Workplace Legal Advice Program does not provide ongoing legal assistance. You are not obliged to use the law firm's services once you reach your free service limit. If you choose to access further or additional services from the firm, you will be responsible for the costs and the law firm will provide you with new information about any further work and costs.

**What do I need to prepare for my appointment?**

It is important to prepare for your appointment so that you can get the most out of your free advice. Before your meeting with a lawyer, you should:

- read the letter you receive from the law firm so you understand how they will help you
- answer the pre-appointment questionnaire and return it to the law firm before the appointment
- think about and briefly write down the questions you want answered
- consider solutions that may support your business and employees now and after the coronavirus outbreak
- gather any relevant paperwork or information so you have it handy
- tell us if you need an interpreter for your appointment.

**Is the advice I get confidential?**

Yes. Any legal advice you receive from a lawyer is confidential and covered by legal professional privilege. We will not get a copy, or summary, of the advice provided to you. Sharing the advice may waive your legal professional privilege and the confidentiality of the legal advice.

We will collect information from participating law firms to:

- confirm that services were provided for the purpose of payment
- improve the referral process and service offering
- identify common themes and frequently asked questions – this de-identified data will be used to understand and address gaps in our information and resources.

**Can I access the Workplace Legal Advice Program more than once?**

Employers can usually only access the Workplace Legal Advice Program once. In exceptional circumstances, it may be possible for an employer to access the Program a second time. This will be assessed on a case-by-case basis, considering factors such as whether there is a new issue that the business was not known at the initial appointment.

**I need more help, what do I do?**

Visit [www.business.gov.au/coronavirus](http://www.business.gov.au/coronavirus) to find free information about financial assistance and other government support for Australian businesses. For further assistance, you may wish to separately engage a law firm or business advisor of your choice, or join an employer organisation.

**How will the FWO handle my information?**

The FWO is committed to protecting your privacy, and will handle your information as set out in the 'Terms and Conditions of Workplace Legal Advice Program referral' and 'Privacy Statement - Referral to external law firm'. These documents are available at [www.fairwork.gov.au/workplace-legal-advice-program](http://www.fairwork.gov.au/workplace-legal-advice-program).

For more information on how the FWO protects your privacy, please visit [www.fairwork.gov.au/privacy](http://www.fairwork.gov.au/privacy).

**How do I provide feedback on the Workplace Legal Advice Program?**

We will routinely survey users of the Workplace Legal Advice Program to seek feedback on their experience. If you wish to provide additional feedback, please visit [www.fairwork.gov.au/feedback](http://www.fairwork.gov.au/feedback).

COVID-19

FWO have made the applications forms available as per example below. Once complete these will need to be emailed to [legaladvisorypanel@fwo.gov.au](mailto:legaladvisorypanel@fwo.gov.au)

The Workplace Legal Advice application forms is available on the FWO website – [Who can access the Workplace Legal Advice Program](#)

**Fair Work OMBUDSMAN** Workplace Legal Advice Program **Application Form**

The Workplace Legal Advice Program provides eligible employers with **up to four hours of free independent legal help** to deal with workplace issues arising from the coronavirus outbreak. Advice is available on issues like:

- stand downs and return to work
- flexible work arrangements
- pay and entitlements
- JobKeeper changes to the Fair Work Act.

Law firms with specialist workplace relations experience provide the advice. It is free and confidential.

**WHO CAN APPLY?**

To be eligible to access the Workplace Legal Advice Program you must be able to answer yes to the following questions:

- You are not currently represented by a lawyer or paid agent for this issue.  
Yes  No
- Are you currently covered by the **Fair Work system**?  
Yes  No
- Do you agree to the Terms and Conditions, available at [www.fairwork.gov.au/workplace-legal-advice-program](http://www.fairwork.gov.au/workplace-legal-advice-program)? Yes  No
- Is the legal advice on workplace relations you are seeking in relation to an impact on your business:
  - as a result of the pandemic (COVID-19), or
  - the change in economic circumstances on your business from the pandemic?
 Yes  No

**HOW DO I APPLY?**

Please fill in the details on the following page and email this form to [legaladvisorypanel@fwo.gov.au](mailto:legaladvisorypanel@fwo.gov.au). Please provide both an email address and contact number as the legal firm will contact you directly once we have confirmed your eligibility. If you have any general workplace relations questions or wish to speak to someone about the Workplace Legal Advice Program please contact the Fair Work Infoline on 13 13 94.

COVID-19

**Fair Work OMBUDSMAN** Workplace Legal Advice Program **Application Form**

**BUSINESS AND CONTACT DETAILS**

Name / referral contact

Position

Authority to act on behalf of the business: Yes  No

Organisation

Trading Name

ABN

Main phone

Email

Preferred contact method: Email  Phone

**ENQUIRY INFORMATION**

Please very briefly outline below the issue for which you would like to receive advice:

COVID-19

# The BAS Agent World

## Changes to TPAR on ATO Online Services

### New TPAR record and lodgment functions

The ATO has made some [enhancements to Online Services](#) and have now added a **save and resume** function to the Taxable Payments Annual Report (TPAR) function. This makes it easier to save your work if you need to complete it later.

You can now save a draft TPAR and pick up where you left off before finalising your lodgment. Agents can now also access lodgment receipts and check the date you reported a TPAR Non-lodgment advice. When preparing lodgment, instead of selecting **submit** select **save and exit**. Then return by selecting **resume** to edit and/or lodge.

To lodge the TPAR there are several options:

- Business accounting software with TPAR functionality
- The ATO's Business Portal using the TPAR online form
- myGov account (individuals and sole traders only) using the TPAR online form
- A registered tax or BAS agent.

#### Declaration

- > I have prepared this document in accordance with the information supplied by the entity.
- > I have received a declaration from the entity stating that the information provided to me is true and correct.
- > I am authorised by the entity to give this document to the Commissioner.

**Privacy:** For important information about your privacy see our [Privacy notice](#)

Tick this box to sign this declaration with the identification details you used to log in. \*

Cancel	Save and exit	 Print-friendly version	Submit
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## Resources

- [ATO – System maintenance delivers new enhancements](#)
- [ATO – Taxable payments annual report \(TPAR\)](#)
- [ATO – Lodging your TPAR](#)
- [ICB – TPAR Process Kit](#)

## myGovID updates

### ATO upgrades and improvements to myGovID.

#### As per the [ATO website](#)

Improvements were made to myGovID. Update your app to the latest version to take advantage of:

- Improved name matching, making it easier to verify your identity when you have multiple first or family names or inconsistent special characters across identity documents.  
For example, if one document has a hyphen or apostrophe but the other does not.

It is important you do not delete the myGovID app if you've had name matching issues when setting up your myGovID. Check your app is the latest version, and see [Your name is different](#) to find out how to remove a pending document and check your identity details.

- more identity documents. You can now use an [Australian citizenship certificate](#) or [ImmiCard](#) to verify your identity. This means Basic myGovID users may now be eligible to upgrade to Standard identity strength giving them the ability to have more access to government online services.

When your employee has a myGovID with Standard identity strength, you can increase their level of access by creating a new authorisation for them in [Relationship Authorisation Manager \(RAM\)](#).



## Continued Professional Education

### Upcoming Events and Webinars

#### ICB Events and Webinars

- [EOY Workshop 2020 Recording](#)  
Online, Webinar, Multi-Dates
- [ICB Technical Webinar - The FWO and Australian Workplace Laws](#)  
Online, Webinar, 30th October, 2020
- [ICB Technical Webinar - Friday with ICB](#)  
Online, Webinar, 6th November, 2020
- [ICB Technical Webinar - Friday with ICB](#)  
Online, Webinar, 13th November, 2020
- [ICB Technical Webinar - Unusual Payroll](#)  
Online, Webinar, 17th November, 2020
- [The Future of the Tax Profession](#)  
Online, Webinar, 17th November, 2020
- [2020 – World of Bookkeeping for the next 90 days](#)  
Online, Webinar, 18th November, 2020
- [ICB Technical Webinar - Unusual Termination](#)  
Online, Webinar, 19th November, 2020
- [ICB Technical Webinar - Friday with ICB](#)  
Online, Webinar, 20th November, 2020
- [ICB Technical Webinar - Friday with ICB](#)  
Online, Webinar, 27th November, 2020
- [ICB Technical Webinar - Chattel Mortgage](#)  
Online, Webinar, 3rd December, 2020
- [ICB Technical Webinar - Friday with ICB](#)  
Online, Webinar, 4th December, 2020
- [ICB Technical Webinar - Friday with ICB](#)  
Online, Webinar, 11th December, 2020
- [ICB Technical Webinar - Friday with ICB](#)  
Online, Webinar, 18th December, 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, Multi-Dates
- [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 13th November, 2020	Online 9th November, 2020			
<b>ACT</b>				
Canberra - Northside 4th November, 2020	Canberra - Phillip 10th November, 2020			
<b>NSW</b>				
Albury - Wodonga 11th November, 2020	Ballina 11th December, 2020	Balmain TBC 2021	Batemans Bay TBC	Bathurst 10th November, 2020
Bellingen 17th November, 2020	Blue Mountains 11th November, 2020	Brookvale December 2020	Central Coast 11th November, 2020	Dubbo 30th November, 2020
Hawkesbury Region 3rd November, 2020	Hills Districts 18th November, 2020	Hornsby 12th November, 2020	Lower North Shore 16th November, 2020	Moorebank 4th November, 2020
Newcastle 19th November, 2020	Newport December, 2020	Oran Park 26th November, 2020	Orange 20th November, 2020	Port Macquarie 8th December, 2020
Randwick - Bondi 11th November, 2020	Shoalhaven 30th November, 2020	Southern Highlands 9 November, 2020	Sutherland 19th November, 2020	Tweed Coast 11th November, 2020
Wagga Wagga TBC, 2020	Wollongong December, 2020			
<b>NT</b>				
Darwin 9th November, 2020				
<b>Queensland</b>				
Atherton Tablelands 24th November, 2020	Brisbane Central 26th November, 2020	Brisbane North 17th November, 2020	Brisbane South 17th November, 2020	Bundaberg 8th December, 2020
Burpengary 18th November, 2020	Cairns 20th November, 2020	Dalby 26th November, 2020	Gladstone 19th November, 2020	Gold Coast - AM 10th November, 2020
Gold Coast - PM TBC	Hervey Bay 15th December, 2020	Ipswich 10th November, 2020	Logan 18th November, 2020	Moreton Bay 17th November, 2020
North Sunshine Coast 20th November, 2020	Port Douglas 20th November, 2020	South Sunshine Coast 12th November, 2020	Toowoomba 13th November, 2020	Townsville 13th November, 2020
<b>South Australia</b>				
Adelaide West 20th November, 2020	Para Hills 18th November, 2020	South Adelaide 12th November, 2020	Unley 10th November, 2020	
<b>Tasmania</b>				
Hobart 27th November, 2020	Launceston TBC, 2020			
<b>Victoria</b>				
Ballarat 13th November, 2020	Brunswick 16th November, 2020	Bulleen 8th December, 2020	Burwood 4th November, 2020	Chadstone 9th November, 2020
Cobram 5th November, 2020	Docklands 27th November, 2020	Echuca 20th November, 2020	Frankston 12 November, 2020	Geelong 17th November, 2020
Mildura 4th November, 2020	Mordialloc 10th November, 2020	Mornington 27th November, 2020	Mt Waverley 10th November, 2020	Narre Warren 10th November, 2020
Ringwood 19th November, 2020	Sale 13th November, 2020	Sunbury 10th November, 2020	Warragul 23rd November, 2020	Wyndham 13th November, 2020
Yarra Valley 13th November, 2020				
<b>Western Australia</b>				
Balcatta TBC, 2020	Broome 20th November, 2020	Bunbury 19th November, 2020	Busselton 6th November, 2020	Cockburn Central TBC, 2020
Geraldton TBC, 2020	Joondalup 10th November, 2020	Karratha TBC, 2020	Mandurah 4th November, 2020	Melville 11th November, 2020
Midland 12th November, 2020	Northam 9th November, 2020	Welshpool TBC		

## Other Things Happening in the World

### Temporary Extension of Work from Home Shortcut Method

#### Simplified shortcut method extended

Taxpayers have been able to apply the 80 cents per hour method since March, after the ATO introduced the temporary method considering COVID-19 restrictions forced many workers to adopt remote working practices. The ATO have now announced that the date of effect of the [simplified shortcut method](#) guideline has been extended until the 31st December 2020



The simplified tax deduction claims on expenses for people working from home due to COVID-19. That includes electricity for lighting, gas heating, cleaning expenses, phone costs, internet costs and the decline in value of a computer or laptop or home office furnishings.

#### Working from home

Working from home is defined as work that must be **substantive and directly related to income-producing activity**. Minimal tasks such as occasionally checking email or taking calls while at home will not qualify as working from home. Importantly, to qualify to use the shortcut method you can only claim on additional expenses that have been incurred as a result of working from home.

Employees working from home should note that if they use the ATO's shortcut method for home office expenses, they **can't claim** other home office-related items, such as technology, desks, monitors and chairs or occupancy expenses such as such as rent, mortgage interest, property insurance and land taxes. Employees generally can't claim occupancy expenses.

#### Keeping Records

Before this new method was announced, you generally needed a dedicated workspace like a home office to claim running costs like heating and cooling. With the introduction of the short cut deduction method most workers, who are new to working from home and are not used to keeping detailed records of work expenses can now approach this more simply.

Employees who wish to rely on the shortcut rate to calculate their additional running expenses will need to **keep a record of the hours they have worked at home**. This could be in the form of timesheets, rosters, a diary, or similar document that sets out the dates and hours worked.

You must also include the narration 'COVID-hourly rate' in your tax return if you are using the shortcut method.

#### Matters to Note

These continuing arrangements do not prohibit taxpayers from making a standard working from home claim using the two standard approaches (fixed rate or actual cost) should they wish to do so.

The main disadvantage is that you need a dedicated workspace to claim running costs under the fixed rate method.

Under the actual cost method, good records must be kept, and expenses allocated to calculate your deductions, and this often requires the assistance of a Tax Agent.

Consider the best outcome for your business when deciding which method to use.

## Resources

- [ATO – Practical Compliance Guideline](#)
- [ATO – Working from Home Shortcut Method](#)

## Annual Wage Review Stage Two

### Increase in Wages for the second group of awards starts from 1st November 2020



#### Extract from the Fair Work Ombudsman

In June 2020, the Fair Work Commission announced a [1.75% increase to minimum wages](#), with new rates coming into effect in 3 stages for different groups of awards. The increase in the second group of awards, which includes the construction, manufacturing, and a range of other industries, starts from the first full pay period on or after **1st November 2020**.

The Fair Work Commission will issue the updated awards on **31st October 2020** and the FWO will update their [Pay guides](#) and [Pay Calculator](#) as soon as possible.

To check the second group industries that will need payroll updates, see the [complete list at the FWO](#).

## Resources

- [FWO – The Commission has announced a 1.75% increase to minimum wages](#)
- [FWO – Pay guides](#)
- [FWO – Pay and Conditions Tool](#)

## Business and Personal Health, Wellbeing and Development

### Mental Wellbeing Support – Beyond Blue

### Business advisers encouraged to use free online mental health course to support small business.



Beyond Blue has launched an online training course to help small business advisers provide mental health support to business owners impacted by the coronavirus pandemic.

The free Mental wellbeing: support yourself and small businesses course has been launched at a time when two thirds of Australia's small business owners report the pandemic has negatively affected their mental health<sup>1</sup>.

The course is available nationwide thanks to the support and expertise of Beyond Blue's Supporting Partners [Xero](#) and [Go1](#).

Evidence shows many small business owners seek advice and support from trusted advisers including accountants, bookkeepers, tax agents, industry associations and representative bodies who are often the first to notice when a client might be experiencing mental health issues.

However, advisers also say they want to know more about the signs to look out for, how to start a conversation with a client they are worried about, and how to connect small business owners to appropriate support. The course, which can be accessed by all business advisers in Australia on Beyond Blue's [Heads Up](#) website, covers four key topic areas:

- An introduction to mental health and how to recognise when someone needs support
- How advisers can look after their own wellbeing in the workplace and at home
- How to have a conversation with a small business owner you are worried about
- How advisers can proactively support small business owners

**Beyond Blue Board Director and Australian Small Business and Family Enterprise Ombudsman Kate Carnell AO** said business advisers played a crucial support role for people who run a business.

"Small business owners turn to established and trusted business networks for advice and support, particularly during tough times," Ms Carnell said.

*"The Mental wellbeing: support yourself and small businesses* course will provide advisers, who often see first-hand how stress can affect small business owners, with the confidence and tools to play a crucial support role that goes beyond advice on accounts and assets.

"On behalf of Beyond Blue, I thank Xero for their commitment to supporting the mental health and wellbeing of the small business community and their skills and expertise in developing the course with us.

"We also greatly appreciate Go1's support to ensure the course is available across Australia to all business advisers free of charge."

**Xero Australia and Asia Director of People and Performance Rebecca Gravestock** said running a business is a highly rewarding experience, but it can also have its challenges.

"Businesses regularly turn to their advisers during these challenging times and advisers often have to navigate tough conversations. In a year of great uncertainty, this has only been exacerbated," Ms Gravestock said.

"The course has been designed to help advisers understand more about mental health and how to provide support to someone who might be struggling without falling into the role of a psychologist or counsellor. Importantly, it also provides some tips for advisers on how to look after their own mental health and wellbeing."

**Go1.com co-founder Vu Tran** said looking after your mental health is good for business.

"Small business owners and their advisers are a very important part of Australia's economy, and workplaces can't perform optimally unless mental wellbeing is a key component," Mr Tran said.

"Enabling business advisers to take a more holistic approach, be aware of signs of stress and know how to have a conversation about that, is vital."

To access the free *Mental wellbeing: support yourself and small businesses* course, visit [bb.org.au/advisers](http://bb.org.au/advisers).

Xero partners can access the course on [Xero Central](#).

The Beyond Blue Support Service is available via phone 24/7 on **1300 224 636** or via [beyondblue.org.au/get-support](https://beyondblue.org.au/get-support) for online chat (3PM – 12AM AEST or email responses within 24 hours).

The new Coronavirus Mental Wellbeing Service is available 24/7 at [coronavirus.beyondblue.org.au](https://coronavirus.beyondblue.org.au). Its dedicated phone line, staffed by mental health professionals briefed on the pandemic response, is now open on **1800 512 348**.

## From the ICB

### ICB Benefit of the month: Inside Small Business Magazine

Inside Small Business looks at how Australia's small businesses can enhance the way they manage operations, resources, staff, marketing, finances, and technology to create a more positive and profitable outcome.



ICB members can subscribe to the Inside Small Business magazine (digital edition) quarterly at no cost at all! Simply add to cart and fill in the details to access the magazine immediately, as well as all archived issues. Log in and [click here](#) for the link to subscribe.

ICB members are also entitled to a 20% discount on any purchase on the [Inside Small business website](#) for books, subscriptions, reports, and much more. For more information see the [ICB Benefits and Products](#).

## What's New this Month from ICB

New and updated resources for October 2020

- [Daily Travel Allowance 2020–2021](#)
- [What is an Allowance?](#)
- [Living Away From Home Allowance \(LAFHA\)](#)
- [Redundancy of an Employee](#)
- [Termination Pays 2020–2021](#)
- [Termination Pays 2019–2020](#)
- [Employment Termination Payments](#)
- [What is Payroll Tax?](#)
- [GST and the Renewable Energy Scheme](#)



Other news for October 2020

- [Restrictions for Bookkeepers 27 Oct](#)
- [How to declare Alternative Tests](#)
- [Call for Staged Reopening of Vic.](#)
- [Victorian Small Business Recovery](#)
- [Declarations - Decline in Turnover](#)

[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

### MYOB Essentials

#### MYOB Essentials is now even more powerful!



Register for a free MYOB Essentials webinar to learn more

MYOB have made some exciting new upgrades to MYOB Essentials.

With powerful new upgrades, their cloud-based Essentials software offers best in-market cashflow reporting, giving your clients greater visibility over their business's position and what's possible during these difficult times.

As well as powerful reporting, MYOB Essentials has had significant upgrades made to its payroll and banking features.

As part of [Global Bookkeeping Week](#) join MYOB on the 17th of November from 9:30am to 10:30am to learn more about the exciting new upgrades.

To register for the MYOB Essentials Webinar go to [MYOB](#).

## From the ATO

### Tax professional systems advice

#### Update your safe-sender list

The ATO are moving to a new provider to issue advice and alert emails relating to ATO systems. From now on, when these emails are required, they will be sent from [tp@news.ato.gov.au](mailto:tp@news.ato.gov.au).



Add this email address to your 'Safe' or 'Preferred sender' list now so you don't miss important updates on ATO systems.

## 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
<b>2020</b>		
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> – Functionality may be returned earlier if the Quarterly Release proceeds ahead of schedule
Saturday 12 December 10.00pm AEDT	Sunday 13 December 10.00am AEDT	Monthly maintenance
<b>2021</b>		
Saturday 9 January 10.00pm AEDT	Sunday 10 January 10.00am AEDT	Monthly maintenance
Saturday 16 January 6.00pm AEDT	Sunday 17 January 7.00am AEDT	System maintenance
Saturday 6 February 10.00pm AEDT	Sunday 7 February 10.00am AEDT	Monthly maintenance

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

## ICB Membership Statistics

**7,200 Members** at 28 October 2020

4,863 Members maintain Fellow, Member, Associate, Affiliate and Educator Membership.

ICB also has 11 Accredited Training Provider Members and 2,326 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.

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