

Client eBrief



Institute of Certified Bookkeepers
Making you count



ATO Lodgement Dates

Don't use email for spam

It's always good to stay in touch with your customers virtually as well as other marketing strategies. Using e-marketing can be a great way to promote your business & let your customers know about sales & special offers. But if you are using email, SMS/MMS, it's vital to ensure your business doesn't end up on the wrong side of Australia's anti-spam legislation.

The Spam Act 2003 was introduced 10 years ago to help curb the number of unsolicited emails we're bombarded with each day.

The Act applies to messages that are:

- commercial in nature (for example, messages that advertise goods or services)
- sent by email, short message service (SMS or text messages), multimedia message service (MMS) or instant messaging.

According to the Act, you must comply with three main rules:

1. the recipients must have **consented** to receive the message
2. the message must clearly **identify** your business as the sender
3. the message must include a way for the recipient to **unsubscribe** from further messages.

The Act protects the privacy and personal information of all Australians and is enforced by the Australian Communications and Media Authority (ACMA). You should also be aware that ACMA can give formal warnings to businesses that do not comply.

Expressed or inferred Consent

An expressed consent is straightforward, especially if they have signed up for something like a loyalty card & ticked a box or accepted it as part of a user agreement.

Inferred consent is a little harder to define, it refers to an ongoing relationship with your clients. ACMA's guidelines suggests that a one-off purchase is not a good basis for inferring consent.

Identify your Business

You need to clearly identify who is sending the message.

Unsubscribe

This seems to be the one of the most important aspects. You must have a way for a client to unsubscribe (opt out) of receiving communications. By not complying with this aspect you will have the ACMA examining your communications.

Visit ACMA's [Ensuring you don't spam](#) for more information about the Act and how to comply.

These dates are from the ATO website & do not take into account possible extensions. Contact us to establish when your information is required for lodgement. You remain responsible for ensuring that the necessary information is with us in time.

BAS/IAS Monthly lodgement – October Activity Statement: 21st
November13 final date for lodgement & payment

BAS/IAS Monthly lodgement – November Activity Statement: 21st
December13 final date for lodgement & payment

BAS/IAS Monthly lodgement – December Activity Statement: 21st
January, 2014 final date for lodgement & payment

1st Quarter of FY2014: BAS lodgement –Sept Quarter (including PAYGI) 28th October 13 final date for lodgement & payment.

2nd Quarter of FY2014: BAS lodgement –Dec Quarter (including PAYGI) 28th February 2014 final date for lodgement & payment.

SGC for June-Sept Quarter to be paid by 28th October13 to fund.
SGC for Oct-Dec Quarter to be paid by 28th January 2014 to fund.
If you do not pay the SGC by this date the SGC is not tax deductible. Refer to the ATO for details regarding any SGC charges applicable if not paid by due date. Where a due date falls on a day that is not a business day (that is, the due date is a Saturday, Sunday or public holiday), lodgement or payment may be made on the first business day after the due date without incurring a penalty or general interest charge(GIC).



Child Support Payments for Employees/Contractors

Child Support payments may be made various ways, commonly through payroll. If an employer is asked to make payments to the Child Support Agency (via the Department of Human Services) on behalf of an employee, then the employer is legally obliged to deduct payments from the employee's wages. This may also apply to subcontractors.

DHS has two types of payments according to the status of the employee:

- 1) Section 72A Notice is based on a given cents per \$ rate, & there is no protected earnings amount. This is typically used for casual, contract or seasonal workers. The amount is deducted from the GROSS wage & then the wage is taxed.
- 2) Payment Schedule which is a specific amount to be paid per pay period as notified by DHS. *This amount does not change unless notified by DHS.* The payment is deducted from the NET wage. Used for permanent or regular casual employees whose income tends to vary little or not at all.

The employer must take care of the protected earnings amount, currently set at \$333.53 per week. Generally with this method the amount instructed by DHS will preserve the protected earnings amount, however if the worker's earnings varies for any reason it is up to the employer to preserve this amount.

Section 72A Payroll Setup

1. Set up a new wage category in the Deductions section, called Child Support Payments. Set up a liability account for the CSA payments.
 1. Setup the deduction as a percentage rate & exempt the category from PAYG Withholding.
 2. Link the category to the relevant employee
 3. Select "show on pay slip"
 4. Exclude from Superannuation Guarantee calculation.
2. Set up a liability account for the CSA payments
3. Link the expense account (deduction category wages expense) to the liability account.
4. Process the payroll.
5. Either set up an automatic payment from the business bank account to Child Support Agency or process with other electronic payments.

Payment Schedule Payroll Setup

1. Set up a new wage category in the Deductions section, called Child Support Payments. Set up a liability account for the CSA payments.
 1. Setup the category as a fixed dollar amount per pay period as notified by DHS.
 2. Link the category to the relevant employee
 3. Select "show on pay slip"
 4. Exclude from Superannuation Guarantee calculation.
2. Set up a liability account for the CSA payments
3. Link the expense account (deduction category wages expense) to the liability account.
4. If you need to set up Protected Earnings:
5. Process the payroll.
 1. Set up a Wages Category called CSA Protected Earnings
 2. Create the category as a fixed amount set at the current Protected Earnings amount of \$333.53
 3. In the standard pay details, adjust the wage amount to reflect the total less the protected Earnings amount
6. Link the category to the relevant employee
7. Check that entitlements & superannuation are accruing correctly.
8. Process the payroll
9. Either set up an automatic payment from the business bank account to Child Support Agency or process with other electronic payments.

End-of-year Payment Summary

Child Support deduction is to be detailed on the payment summary in the deduction fields.

Within the payment summary setup, link the child support deduction wage category to one of the Deductions fields, listing Child Support Agency in the Description field, so it will appear separately on the Payment Summary.

[DHS - The Employers Guide to Child Support](#)

Disclaimer: All or any advice contained in this newsletter is of a general nature only and may not apply to your individual business circumstances. For specific advice relating to your specific situation, please contact your accountant or contact me for further discussion.

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