

## Single Touch Payroll

The ATO have implemented a new method of reporting payroll information. From 1 July 2018 all employers with 20 or more employees will be required to report via this new system. Essentially, each time you process a pay run you will send through information to the ATO on the Gross Wage paid and PAYG Withholding and superannuation contribution accrued.

Your software provider should inform you once they have adjusted their system to accommodate these new requirements, however, if you have any questions regarding the specifics or time frame it would be best to give them a call.

It is an ATO requirement that you perform a count of your employees at 1 April 2018 to establish whether or not you fall into the 20+ employee category. Should your employee count drop below 20 or rise above 20 after this date, you will still be required to utilise Single Touch Payroll.

Your count should include:

1. Full-time, Part-time and casual employees
2. Employees based overseas
3. Employees on leave
4. Seasonal Employees

This count does not need to include:

1. Casual employees who did not work in March
2. Independent contractors
3. Temp staff
4. Company directors and office holders

Further details regarding what needs to be reported, making adjustments, adding/removing employees can be found on the ATO website under the Single Touch Payroll section.

The ATO plan to rollout this system to all employers, irrespective of employee numbers, as of 1 July 2019.