

# James W Mann

## & Associates

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# Accountants

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## Single Touch Payroll

This document is to update you on a major change being introduced by the ATO, affecting everyone who pays salary and wages.

Up to now you have been reporting to the ATO providing Information on wages paid when you lodge your BAS or monthly IAS.

The change to this system is the ATO is now going to require all employers to have an electronic payroll system, and report the detail of each individual pay live to the ATO. This will also include Super obligations.

The Start date for this change varies according to the number of employees you have as at 1st April 2018

- If you have 20 or more at that date, your start date is 1st July 2018
- If you have less than 20, your start date is 1st July 2019

I feel the biggest impact of this will be for the small employers, the 1 to 2 employee businesses. Most of the large businesses will already have a payroll system which can be upgraded to accommodate this.

The small operator often had their wages determined at year end when the figures were done. This is no longer possible.

As a result we will be able to provide you with some options to enable you to conform to this.

This ranges from setting you up with you own payroll system, to using our firm to process the payroll for you using our software, saving you having to buy your own payroll package.

Other documents which we have also uploaded to our website which may be of interest are:

[Single Touch Payroll Checklist](#)

[ATO Extract: What you Need to Report Via Single Touch Payroll](#)

[Streamlined Reporting for Single Touch Payroll](#)

A significant motive for the ATO implementing this, is to enable it to know each employers Withholding Tax and Super liability in real time. They will know if you are a day late paying the super fund, and will be able to apply penalties accordingly. being prepared will help prevent additional cost.

Should you require any further information on this matter please do not hesitate to contact me on 9314 6011

Kind regards

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