Single Touch Payroll

- https://www.ato.gov.au/Business/Single-Touch-Payroll/
- Last modified: 07 Dec 2018
- QC 54701

Single Touch Payroll is a change to the way employers report their employees' tax and super information to us.

Using payroll or accounting software that offers STP, employers send their employees' tax and super information to us each time they run their payroll and pay their employees. The information is sent to us either directly from the software, or through a third party – such as a sending service provider.

Software providers can tell you more about how they offer STP reporting.

Employers with 20 or more employees

STP reporting started gradually on 1 July 2018 for substantial employers (those with 20 or more employees).

If you have not started reporting through STP, we have information to help you get ready. If you need more time, you can apply for a deferral.

Find out if your software is STP-ready by talking to your software provider. Your tax professional can also help.

Employers with 19 or less employees

Legislation to extend Single Touch Payroll to include employers with 19 or less employees is currently before parliament. The Bill has been passed by the Senate with a number of proposed amendments. It has been referred to the House of Representatives to consider the amendments put forward.

For now, you can choose to report through STP. Talk to your software provider to find out what you need to do to update your software and start reporting.

We won't force employers with 19 or less employees to purchase payroll software if they don't currently use it. Different STP reporting options will be available by 1 July 2019 to help smaller employers.

We have asked software developers to build low-cost STP solutions at or below $10 per month for micro employers – including simple payroll software, mobile phone apps and portals.

We have received over 20 expressions of interest (EOI) from software developers and will publish a register of the successful EOIs we have received by 30 November 2018.

Micro employers (1–4 employees) will also have a number of alternate options that are not available to employers with 20 or more employees – such as initially allowing your registered tax or BAS agent to report quarterly, rather than each time you run your payroll.

Exemptions to STP reporting will also be available if you have no internet or an unreliable connection.

Find out about:

- About Single Touch Payroll
- Get ready for Single Touch Payroll
- Reporting through Single Touch Payroll
- Single Touch Payroll for employees
- News, events and resources

About Single Touch Payroll

- https://www.ato.gov.au/Business/Single-Touch-Payroll/About-Single-Touch-Payroll/
- Last modified: 29 Nov 2018
- QC 54702

See our factsheet on Single Touch Payroll:

- Single Touch Payroll factsheet (PDF 228KB) ⬇
- Single Touch Payroll factsheet (text version)

Single Touch Payroll (STP) is a way of sending tax and super information to us from your payroll or accounting software each time you pay your employees. If you use payroll software, it may need to be updated to enable STP reporting. Talk to your payroll software provider to find out how to update your software.

- Employers with 20 or more employees should be reporting to us through STP unless we have granted a later start date (a deferral). See Single Touch Payroll deferrals.
- Employers with 19 or less employees have the option to report through STP for now. Legislation is currently before parliament to extend STP to all

employers from 1 July 2019.

When you use STP-enabled software you will send us your tax and super information each time you pay your employees. Your pay cycle does not need to change. You can continue to pay your employees weekly, fortnightly or monthly.

The information you report will include your employees' salaries and wages, allowances, deductions (for example, workplace giving) and other payments, pay as you go (PAYG) withholding and superannuation information. See What you need to report.

When you start reporting

When you start reporting through STP:

- You need to report your employees' tax and super information to us on or before each pay day. You will send this information from your STP-enabled payroll software. See How to report.
- You will no longer need to provide payment summaries to your employees for the payments you report and finalise through STP. Payments not reported through STP, such as Employee share scheme (ESS), will still need to be reported on a payment summary.
- You will no longer need to provide us with a payment summary annual report (PSAR) at the end of the financial year for the payments you report through STP.
- Employees will be able to view their year-to-date payment information in ATO online services, which they will access through their myGov account. Your employees can also request a copy of this information from us.
- You will need to do a finalisation declaration at the end of the financial year. The information you report through STP will not be tax-ready for your employees or their registered tax agent until you make this declaration.
- You will report your employees' super liability information for the first time through STP. The liability is the amount that you would normally provide to your employees on their payslip. Super funds will then report to us once you have paid the super amount to your employees' chosen or default fund.

From 2020 we will pre-fill activity statement labels W1 and W2 for small to medium withholders with the information you report to us through STP. If you currently lodge an activity statement you will continue to do so.

See also:

- The rules of reporting through Single Touch Payroll

How to report

STP reporting is currently available through payroll, accounting and business management software. Most software providers are offering STP-enabled products.

A number of low cost options (less than $10 per month) will also become available in the 2018-19 financial year. We will publish details about these options on our

product register by 30 November 2018.

Report from your current payroll software

Your payroll software provider may offer STP reporting in one of the following ways:

- An end-to-end solution, which allows you to run your payroll and send the STP information directly to us from your software.
- A solution which allows you to run your payroll and send the STP information through a third party sending service provider (SSP) which is integrated into your software.
- A solution that allows you to run your payroll and requires you to send the STP information through a third party sending service provider (SSP) outside your software.

Your provider can let you know which solution they offer.

Choose a new (STP-enabled) payroll solution

You may need to choose new payroll software if your current software does not offer STP reporting.

You may want to speak to your registered agent to find out which product best suits you.

Ask a third party to report on your behalf

You can ask a third party, such as a registered agent or payroll service provider, to report on your behalf.

It is your obligation as an employer to make sure they will be reporting through STP.

Use an alternate solution once it is available (for employers with 1-4 employees)

We have asked software developers to build low-cost STP solutions at or below $10 per month for micro employers. We will publish a list of low-cost STP solutions once they are available.

See also:

- Get ready for Single Touch Payroll
- Report through Single Touch Payroll
- Single Touch Payroll factsheet (PDF 228KB) ⬇

Onboarding a new employee

- https://www.ato.gov.au/Business/Single-Touch-Payroll/About-Single-Touch-Payroll/Onboarding-a-new-employee/
- Last modified: 04 Jan 2019
- QC 57579

When an employee starts a new job, they may now have the option to complete some of their employee commencement forms online. This will streamline the onboarding process for employees, employers and their intermediaries.

The online forms available are:

- *Tax file number declaration*
- *Superannuation (super) standard choice*
- *Withholding declaration*
- *Medicare levy variation declaration.*

Information is pre-filled into the online forms, reducing the likelihood of:

- incorrect information being provided to an employer
- errors, such as an employee having the incorrect amount of tax withheld.

The employer benefits as they are not required to send the form to us.

Employers can offer these online forms to their employees in several ways – discussed below. They can also continue to use their current process – such as offering paper forms or employee self-service channels.

On this page:

- Employee access directly via myGov
- Employer's software linking to forms in myGov

Options for providing online employee commencement forms

Employee access directly via myGov

Employees can now access and complete pre-filled commencement forms through ATO Online via myGov.

The forms are accessed by either:

- My profile > Employment
- 'New employment' on the home screen.

Employees should talk to their employer before they use these forms.

To complete the forms, employees need to know the:

- employer's ABN
- employment type (for example, full time, part time, casual)
- employer's default super fund details
  - name

- unique superannuation identifier (USI)
- ABN.

Some of this information will be pre-fill in the form, making it quicker to complete and improving the accuracy of the information submitted.

On the ATO Online screen, an employee will:

- view pre-filled information about their tax affairs (eg, residency status and education loans)
- see information related to their superannuation, including their existing funds and the employer's default fund
- complete and submit the employee commencement forms to us.

Once the form is complete, employees also need to print it and provide it to their employer.

The employer will enter the information into their system and keep a copy of the form for their records. Employers do not need to send the printed form to us.

If an employee makes a mistake in the form they can update it in ATO Online and provide a new version to their employer.

Employees can also make updates to previous forms if their circumstances change, for example a change in their residency or finalisation of a Higher Education Loan Program (HELP) debt.

Sample form

This is a sample of the Employee tax and super details form ⬇ .

Employer's software linking to forms in myGov

The specifications are now available for software developers to build this service. Employers should check with their software provider to find out when this service will be offered.

With this service, employers can allow their employees to access the ATO Online form via their own payroll software or onboarding solution. These forms would only be accessible from the link provided by the employer. An employee will need a myGov account linked to ATO Online.

On the ATO Online screen, an employee will:

- view pre-filled information about their tax affairs (eg, residency status and education loans)
- see information related to their superannuation, including their existing funds and the employer's default fund
- complete and submit the employee commencement forms to us.

Once the form is submitted, the employer's payroll software will request the information from us via SBR2-enabled software. The information provided to the employer will include the employee's tax file number, residency status, tax free

threshold, Medicare levy details and chosen super fund.

Get ready for Single Touch Payroll

- https://www.ato.gov.au/Business/Single-Touch-Payroll/Get-ready-for-Single-Touch-Payroll/
- Last modified: 30 May 2018
- QC 54703

You may need to determine if Single Touch Payroll (STP) applies to you in the 2018–19 financial year. Only employers with 20 or more employees need to start reporting from 1 July 2018.

To find out if STP applies to you, count the employees who were on your payroll on 1 April 2018. Count each employee, not their full time equivalent (FTE).

If your headcount totals 20 or more employees you will need to:

- report through STP from 1 July 2018
- continue reporting through STP even if your employee numbers drop to 19 or less.

If your headcount totals less than 20 employees:

- you do not need to start STP reporting in 2018–19, even if your employee numbers rise during the year
- you will need to do a headcount again on 1 April 2019.

You don't need to send us your headcount information. This is for you to determine if you need to start STP reporting from 1 July 2018. You may want to keep a copy for your own records.

If you are part of a company group, you must include the total number of employees employed by all member companies of the wholly-owned group.

See also:

- Get ready checklist

How to count your employees

Who to include in your headcount

Include the following in your headcount:

- full-time employees
- part-time employees

- casual employees and seasonal workers who were on your payroll on 1 April and worked any time during March – there are [exemptions](#) to counting seasonal workers who were employed for a short time only
- employees based overseas
- any employee absent or on leave (paid or unpaid).

Who not to include in your headcount

Don't include the following in your headcount:

- any employees who ceased work before 1 April
- casual employees who did not work in March
- independent contractors
- staff provided by a third-party labour hire organisation
- company directors
- office holders
- religious practitioners.

Directors, office holders and religious practitioners are not included in the headcount. They are not considered employees within the common law meaning of the term.

However, when you start reporting through STP you will need to report their payment information. This is because the payments are subject to withholding and are currently reported in the form [PAYG payment summary – individual non-business (NAT 0046)](#).

Find out more:

- [Get ready for STP checklist](#)

Get ready for STP checklist

Once you've determined you need to report through STP in the 2018–19 financial year, you will need to get ready. To do this:

- [Speak to your payroll software provider](#)
- [Stay informed](#)
- [Review your business processes](#)
- [Apply for more time if you need it](#)
- [See our employer guidelines](#)
- [Update your software when it is ready, and start reporting to us](#)

Speak to your payroll software provider

Find out how your payroll software provider will offer STP reporting – this may be through an update to your existing software, or an additional service. Also remember to:

- check if they have a deferred start date for your product
- find out what support they will offer to their clients to transition to STP
- subscribe to their communications – this may be via email, newsletter or web

updates.

Stay informed

Keep up to date with our news and events by following us on Facebook, Twitter and LinkedIn. Keep receiving the right information by ensuring:

- we have the right contact details for your business or organisation
- making sure you have the right authorisations in place.

Review your business processes

Check that your payroll staff know about STP. You should ensure that you are:

- paying your employees correctly
- calculating your employees' super entitlements correctly
- addressing overpayments correctly
- maintaining accurate information including names, addresses, and date of birth records.

Apply for more time if you need it

If your software will be ready, but you won't, you will need to apply to us for a deferred start date using our online form.

If your payroll software provider will not be ready, they will provide you with a deferral reference number from us and a new date to start reporting using STP.

Make sure you follow our guidelines and provide all the evidence required. We only provide deferrals for extenuating circumstances.

See our employer guidelines

We've developed detailed guidelines to help you understand all the requirements of STP.

Update your software when it is ready, and start reporting to us

We will help and support you through your first year of reporting. Remember, if you make a mistake, you will be able to make corrections. The first year is a transition and penalties will generally not apply.

You can also download the checklist in a portable document format – Single Touch Payroll get ready checklist (PDF 194KB) .

See also:

- Preparing for Single Touch Payroll
- Transitioning to Single Touch Payroll
- Single Touch Payroll deferrals
- Single Touch Payroll exemptions
- Registered agents providing a payroll service

- Single Touch Payroll employer guidelines
- Single Touch Payroll employer reporting guidelines (PDF 102 KB) ⬇

Single Touch Payroll exemptions

- https://www.ato.gov.au/Business/Single-Touch-Payroll/Get-ready-for-Single-Touch-Payroll/Single-Touch-Payroll-exemptions/
- Last modified: 09 Aug 2018
- QC 56187

Under Single Touch Payroll (STP) there are exemptions. This includes exemptions for:

- reporting through STP for a particular financial year, or reporting certain payments
- reporting certain employees through STP.

Exemptions for the financial year

You may be exempt from reporting through STP for the 2018-19 financial year, or exempt from reporting certain payments.

If you're exempt from STP reporting for a particular financial year, you will need to start STP reporting in the following year, or apply for another exemption. You must continue to comply with your existing PAYG withholding obligations including:

- reporting and paying your PAYG withholding liability
- giving payment summaries to your employees
- giving a payment summary annual report to us.

Employers with seasonal workers

We understand some employers need to employ casual workers for a short time during peak periods – such as a long weekend, or due to seasonal work.

This may increase the number of employees on your payroll to 20 or more on 1 April 2018.

You will be exempt from reporting under STP for the 2018-19 financial year if both of the following circumstances apply:

- you had fewer than 20 employees at any one time for at least 10 continuous months out of the preceding 12 months (that is, from 1 April 2017 to 31 March 2018)
- you reasonably expect to have fewer than 20 employees at any one time for at least 10 continuous months out of the 12 months immediately after 1 April 2018

(that is, from 1 April 2018 to 31 March 2019).

If you are a member of a wholly owned group, you will only be exempt if the whole group satisfies these two circumstances.

If you decide to make use of this exemption, you don't need to apply or advise us. However, you should keep records that support your decision.

Insolvency practitioners

If you're an insolvency practitioner for an employer with 20 or more employees, you will not be required to report through STP on their behalf in 2018-19.

However, if that employer was using STP-enabled software to pay their employees and report to us, you can choose to continue STP reporting if you have access to the same software.

You will need to report your own employees' tax and super information through STP if you're an employer with 20 or more employees.

You don't need to apply for the insolvency practitioner exemption or advise us. However, if you decide to make use of this exemption you should keep records that support your decision.

Long service leave and redundancy schemes

Employers in certain industries, such as building, construction, or cleaning, may make regular contributions to a long service leave or redundancy scheme for their employees. Those employees, who are members of the scheme, may then be entitled to a payment of long service leave or termination of payment if certain conditions are met.

If you're an administrator of one of these schemes, and you don't use STP-enabled payroll software to manage payments to members, you are exempt from reporting those payments through STP for the 2018-19 financial year.

You will need to report your own employees' tax and super information through STP if you're an employer with 20 or more employees.

If you decide to make use of this exemption, you don't need to apply or advise us. However, you should keep records that support your decision.

Employers with a withholder payer number (WPN)

If you have a WPN because you are registered for PAYG withholding and are not entitled to an ABN, you are exempt from STP reporting for the 2018-19 financial year.

This is a class exemption. You do not need to apply or advise us if you use this exemption.

Exemptions for reporting certain employees

Some employers may be exempt from reporting payments made to certain employees through STP for the 2018-19 financial year.

Foreign employees

You will be exempt from reporting payments to foreign employees if all of the following apply:

- the employee is employed by an offshore entity, for example, an entity that is non-resident for Australian taxation purposes
- the employee is seconded to Australia
- all or part of the employee's base salary and other remuneration is paid by an offshore entity
- you maintain a shadow payroll arrangement for the employee, for example, a notional payroll for the purposes of tax and social security obligations and internal tax equalisation and protection policies.

You will need to report any employee that does not meet all the criteria listed above.

You don't need to apply for this exemption or advise us. However, if you decide to make use of this exemption you should keep records that support your decision.

We are also considering further reporting relief and will publish additional information once it becomes available.

What to do if you need an exemption not listed

We will consider granting an exemption for reporting through STP for a financial year, or reporting a particular employee or group of employees.

Employers who run their business in an area with no internet service can seek an exemption for one or more financial years. A registered tax or BAS agent can apply for an exemption on an employer's behalf.

You should submit an exemption request using the Business Portal, Tax Agent or BAS Agent Portal. Once in the portal:

1. Select General questions/problems/help as the message topic.
2. Enter Single Touch Payroll as the message subject.

Include the following information:

- the number of employees on your payroll – this will help us understand the size and complexity of your business
- the reasons why you are unable to report through STP
- any steps you have taken to attempt to get ready for STP
- any supporting evidence that may help us understand your circumstances.

If you are requesting an exemption for reporting a particular employee or group of employees, provide:

- the details of the employee

- the nature of their employment
- any supporting evidence.

Once we receive your request, we may contact you for further information.

Note: The Australian Government announced STP will be expanded to include employers with 19 or less employees from 1 July 2019. This is subject to legislation being passed in parliament.

Single Touch Payroll deferrals

- https://www.ato.gov.au/Business/Single-Touch-Payroll/Get-ready-for-Single-Touch-Payroll/Single-Touch-Payroll-deferrals/
- Last modified: 02 Aug 2018
- QC 56186

Some employers may not be ready to start STP reporting from 1 July 2018 and will need a later start date. We call this a deferral.

Employers, software providers, tax professionals and payroll service providers can apply for a deferral.

There are also deferrals for finalising STP data for closely held employees, and reporting through STP if you have unreliable or no internet service.

Deferrals for commencing STP reporting

Clients of payroll software providers

Some payroll software providers may not have their products ready for STP and may have applied for a deferral.

Any deferral granted by us will cover the existing clients of that software version. These clients will need to start reporting through STP on or before the deferred date granted.

Your payroll software provider will let you know if and when a deferral is granted for your software version, and provide you with a deferral reference number (DRN). This is for your records only. If you are unable to get ready by this deferred date, you will need to apply for your own employer deferral in addition to this.

Employers

If you are not able to start reporting through STP now, or by your software provider's start date, apply for a deferral using the online form at Single Touch Payroll – employer deferral request.

Note: Tax and BAS agents should use this form when lodging a deferral request for a single employer client who is not ready to start STP reporting from 1 July.

Deferrals will be considered if you:

- are unable to get ready by your software provider's deferred start date
- are transitioning to a new STP-enabled solution
- are using a customised payroll solution and you need time to configure and test your updated product
- have complex payroll arrangements and need additional time to transition to STP
- have entered administration or liquidation
- have been impacted by a natural disaster
- are affected by other circumstances which are out of your control.

You or your registered agent can submit your completed form using the Business Portal, Tax Agent or BAS Agent Portal.

Registered agents

You must be a [registered tax or BAS agent](#)⬀ to report through STP for your clients.

If you are a registered agent providing a payroll service, you can apply for a deferral for your clients using our online form at [Single Touch Payroll deferral request – Registered agents providing a payroll service](#).

Payroll services include processing payroll on behalf of the employer, or performing any payroll related functions that involve interpreting legislation and assisting employers to calculate their PAYG withholding and super guarantee liability.

Apply for a deferral if:

- the payroll software you use has a deferred start date from us and you need additional time to implement STP beyond that date
- the payroll software you use will be STP-enabled by 1 July 2018 but you need additional time to implement STP beyond that date
- the payroll software you use is discontinued, and you need additional time to implement new STP-enabled payroll software
- the software used by your clients will not be STP-enabled by 1 July 2018 and you need additional time to implement the solution across all relevant clients
- the software used by your clients will be STP-enabled by 1 July 2018 but you need additional time to implement the solution across all relevant clients
- there are other extenuating circumstances where you or your clients require additional time to implement STP.

You will need to provide evidence and demonstrate a transition plan to get ready by the requested deferral date.

When you apply for a deferral, list all the clients who need to be covered by the deferral. If granted, you or your employer clients will need to start reporting through STP on or before the deferral date granted.

See also:

- [TPB(I) 31/2016 Payroll service providers](#)⤴ – for more information about registered agents.

Other deferrals

Finalising STP data - closely held employees

Substantial employers (those with 20 or more employees) will have additional time to [finalise](#) STP data for their [closely held](#) employees, such as family members.

The dates for finalising STP data are:

- for closely held employees – 30 September for the 2018-19 financial year. This is in line with the concessional payment summary annual report (PSAR) lodgment date
- for all other employees of closely held entities – 31 July for the 2018-19 financial year.

Unreliable or no internet service

If you live in an area where there is no internet connection, or the connection or service is intermittent or unstable, this will impact your ability to report through STP.

You or your registered tax or BAS agent can apply for a deferral or exemption through the Business Portal, Tax Agent or BAS Agent Portal. You can also phone us on 13 28 66 if you are unable to lodge a portal request.

We understand you may experience:

- an inability to connect to the internet
- a connection that requires multiple attempts
- dropouts or disconnections
- exceedingly slow data transfer.

When you lodge your request or contact us, we will discuss your individual circumstances and offer more time to lodge your STP report each time you run your payroll. You will need to provide evidence and meet our requirements.

If a deferral is not practical, such as in areas where there is no internet connection at all, we will consider providing you with an exemption to STP reporting.

How to lodge your request

You or your registered agent can submit a request using the Business Portal, Tax Agent or BAS Agent Portal.

To submit the request within your chosen portal:

1. select General questions / problems / help as the message topic
2. enter Single Touch Payroll Enquiries as the message subject.

Include the following information:

- your ABN
- your contact details and preferred time to be called
- the name of your payroll software and the version you are using
- the address of the premises where STP payroll reporting is conducted
- details of any issues preventing you from reporting through STP
- how often your internet issues occur
- how you conduct other digital transactions such as internet banking, emails, SuperStream reporting
- the amount of additional time you would require to lodge your STP payroll event each week if applicable.

You should provide any supporting evidence that may help us understand your circumstances, including if you need more time to lodge, or are not able to lodge at all.

Note: When we receive your request we may contact you for further information.

Single Touch Payroll employer deferral request form

- https://www.ato.gov.au/Business/Single-Touch-Payroll/Get-ready-for-Single-Touch-Payroll/Single-Touch-Payroll-employer-deferral-request-form/
- Last modified: 12 Jul 2018
- QC 56183

Complete the *Single Touch Payroll – employer deferral request* (NAT 74985) which is available in portable document format (PDF) if:

- you are an employer with 20 or more employees and you will not be ready to start STP reporting from 1 July 2018, or your software provider's deferred start date
- you are a Tax or BAS agent lodging a deferral request for a single employer client who is not ready to start STP reporting from 1 July.

You need to download the form using a desktop or laptop device.

To download the form:

1. Right click on the link and select 'Save (link) target as' (wording may vary depending on your internet browser).
2. Open the form and enable JavaScript if prompted.
3. Complete and save the form on your computer.
4. Attach the form and any supporting documentation to your portal message.

Next steps:

- [Single Touch Payroll – employer deferral request (NAT 74985, PDF 1.7MB)](#) ⬇
- submit the completed deferral application form and any supporting documents through the Business Portal (employers), Tax Agent Portal or BAS Agent Portal.

Having trouble opening this form?

We're aware some users are having trouble opening and using some forms on our site. While we work to fix the issue, you can still access this form by downloading (saving) the form to your desktop and using it from there. How you download the form to your desktop varies depending on your browser.

Reporting through Single Touch Payroll

- https://www.ato.gov.au/Business/Single-Touch-Payroll/Report-through-Single-Touch-Payroll/
- Last modified: 08 Aug 2018
- QC 54704

Once your software is STP-enabled you're ready to report.

You do however need to take the following steps before you lodge your first report:

1. Check that you have authorised the right person in your business to lodge an STP report on your behalf. This is an important part of your internal business process. The person lodging your report needs to understand the requirements of STP.
2. Check that we (the ATO) have the right contact person for your business. This should be the person or persons authorised to lodge an STP report. This will help us follow up on any issues with your report if we need to.
3. Check if you need an AUSkey. This is the secure login that identifies you when you use government services online on behalf of a business. This part of STP is not a new requirement.
   - You do not need an Auskey if you are using a sending service provider (SSP) to send your STP file to us. Your SSP will connect to us using its own AUSkey.
   - You do not need an AUSkey if you are using cloud-based or online software to send your STP file to us. You will connect to us using the unique software ID (SSID) your software provider has given you (see step 4). Check with your software provider if you do not have an SSID.
   - You will need your own AUSkey if you are using software that connects directly to us, such as an on-premise solution.

4. Tell us your SSID if you are using cloud-based or online software. This is the number used to identify your software. It is similar to a serial number.
    - You or your registered agent can notify us of your SSID by phoning 1300 85 22 32, or completing a one-off notification through Access Manager (you need an AusKEY to use Access Manager).
    - We will not be able to receive your STP report without the correct SSID.

We will not be able to receive your STP report if you haven't taken these steps.

See also:

- Getting an AUSkey
- Using Access Manager

Guidelines to help you report

We have developed guidelines to help you report through STP when you're ready. You can also access and print out a PDF version of the guidelines.

The employer guidelines include information about what you need to report, the rules of reporting, corrections and finalising your report.

Next step:

- What you need to report
- The rules of reporting through Single Touch Payroll
- Correcting a pay event report
- Single Touch Payroll employer reporting guidelines
- Finalising your Single Touch Payroll data

Find out about:

- Troubleshooting
- What Single Touch Payroll means for employees
- Remitting PAYG withholding

Troubleshooting

Table: STP troubleshooting information for employers and intermediaries

Issue	Resolution
Your full file replacement failed.	A full file replacement can only be submitted once within a 24-hour period.
You have to complete an electronic declaration each	We have streamlined the process for clients to authorise their registered agent to act on their behalf for Single Touch Payroll (STP) lodgment. If a registered agent reports through STP for an employer, they can obtain

time you submit a pay event.	written authorisation to make this declaration through an annual agreement. See Authorisations for STP.
You have received an authentication error code.	See Authentication errors for descriptions of and actions required for each error code.
You need to provide the ATO with a software subscription ID (SSID) to begin reporting.	Complete a one-off notification through Access Manager (if you're an Administrator AUSkey holder or Access Administrator) or phone us on 1300 852 232. See Notify us of your unique software ID.
You have lodged a request for a deferral and want to know the outcome.	It may take up to 28 days to review and process deferral requests. A provisional (interim) STP deferral is automatically granted for one month after the date the deferral request was received. See Single Touch Payroll deferrals.
You want to confirm a pay event has been received by the ATO.	A confirmation message will be sent once an STP pay event has been lodged. There is no need to call us to confirm.
You are a related entity and you need to submit STP reports on behalf of other entities with your group.	Obtain a business appointment to lodge on behalf of another entity within your group. This appointment can be limited. The permission that applies to STP is called 'Payroll event form' and has options to view and lodge.
Your software is requesting an email address for each employee.	It is not mandatory to supply an employee's email address. However, providing an email address will help us identify the employee if the TFN provided in the STP report does not match our records.

Registered agents providing a payroll service

- https://www.ato.gov.au/Business/Single-Touch-Payroll/Registered-agents-

providing-a-payroll-service/
- Last modified: 21 Nov 2018
- QC 56185

If you provide a payroll service, you will need to report through STP-enabled software for any clients with 20 or more employees. You can choose to report through STP for clients with 19 or less employees.

A payroll service include processing payroll on behalf of an employer, or performing any payroll related functions that involve interpreting legislation and assisting employers to calculate their pay as you go (PAYG) withholding and super guarantee liability.

What you need to do

You will need to make sure you have taken the following steps before you report through STP for your clients.

1. Be a registered agent

To register you will need to complete an online application and provide supporting documentation to the Tax Practitioners Board.

See also:

- TPB 31/2016 Payroll service providers

2. Be linked to your client

You will need to be linked to your client in our system to lodge an STP report on their behalf. The ATO will not accept any STP reports that are lodged on behalf of an employer without the right link in place.

- Most registered agents will already have an existing link on the entity's record at the client, account or role level.
- If you're a registered agent already linked to your client you can lodge STP reports on their behalf when your software is ready.
- There can only be one registered agent at any level per ABN – such as the client, account or role level. However, the registered agent at each level may be different.

If you're only providing a payroll service for your clients you will need to create a link at the STP role level. To do this you will need to phone us on 13 72 86 and use Fast Key Code 1 3 1 1 between 8:00am and 6:00pm Monday to Friday.

Note: You cannot create this link through the Tax or BAS Agent Portal.

3. Notify us of your unique software ID

If you are using online or cloud-based software to report STP for you or your clients you may need to notify us of the unique software ID. A software ID is a number used to identify software, and is similar to a serial number.

We require a software ID if:

- you are a newly registered agent using an online or cloud-based software product, and you have not yet provided us with a software ID
- you are an existing agent using a new online or cloud-based software product, and you have not yet provided us with the software ID
- you are an existing agent reporting through your client's new online software product, and you or your client have not yet provided us with the software ID.

To make sure the STP report is received by the ATO, you will need to provide the correct software ID.

- Use your own unique software ID if you will be lodging STP reports for your clients. Your software ID will be connected to your registered agent number (RAN) and ABN.
- Use your client's unique software ID if they will be lodging their own STP reports, and you are only assisting them to get ready. Your client's software ID will be connected to the business ABN.

How to provide us with your software ID

You can complete a one-off notification through Access Manager.

Alternatively, you can phone us on 1300 85 22 32. You will need to make sure you have the right information ready before you call us.

If you are a registered agent providing a payroll service and need to notify us of multiple software IDs you can submit a bulk notification request.

Next step:

- See how to notify us to find out what you need to do.

See also:

- Single Touch Payroll deferrals
- Single Touch Payroll exemptions
- Single Touch Payroll employer guide
- TPB 31/2016 Payroll service providers ↗

Single Touch Payroll authorisations

- https://www.ato.gov.au/Business/Single-Touch-Payroll/Registered-agents-providing-a-payroll-service/Authorisations-for-STP/
- Last modified: 14 Sep 2018
- QC 56773

We have streamlined the process for clients to authorise their registered agent to act on their behalf for Single Touch Payroll (STP) lodgment.

The STP pay event is an approved form submitted to the Commissioner of Taxation, and requires the following each time it is lodged:

- a declaration that the information contained in the approved form (the STP pay event or update event) is 'true and correct'
- the declarer is authorised to lodge the approved form.

The *STP engagement authority* allows eligible employers to provide this once a year instead of at each pay event.

On this page:

- STP engagement authority
- Eligibility for the authority
- What to include in the authority
- Exclusions

STP engagement authority

If a registered agent reports through STP for an employer, they can obtain written authorisation to make this declaration through an annual agreement.

This written agreement is called an *STP engagement authority* and will evidence a registered agent's authorisation to prepare STP pay events on behalf of an employer. It will allow the registered agent to make the relevant declaration to the Commissioner at the time of lodging each STP pay event.

The *STP engagement authority* is subject to eligibility criteria and must only be used for lodging an STP pay event – not other approved forms.

An authority must be reviewed and signed by an employer and their registered agent every 12 months or any time there has been a significant change in the industrial relations, taxation or payroll process.

Eligibility for the authority

To be eligible to provide a registered agent with *STP engagement authority* the employer must not:

- have any overdue activity statement lodgments
- have any outstanding debts, unless they are covered by a payment arrangement or subject to review
- currently be or have been the subject of ATO compliance activity for PAYG withholding in the last two years.

Directors of companies must not have been issued with a Director Penalty Notice (DPN) in relation to the company or any other company where they are or have been a director.

What to include in the authority

The *STP engagement authority* should outline the responsibilities of both parties. It should include the agreed terms of the employer's collation of payroll related inputs and their process for calculating and paying their employees, as well as their taxation and superannuation obligations.

This approach may be applied where a registered agent is preparing and lodging STP reports on behalf of the employer.

The agreement will need to be reviewed and signed annually or when there is a significant change. At a minimum, it is expected the declaration will include the following:

- The *STP engagement authority* may only apply for a period of no longer than 12 months. This is to ensure the employer and the registered agent have reviewed and agreed on the terms of the arrangement in line with industrial, taxation and business changes impacting the payroll.

Both the employer and registered agent should co-sign the agreement, and keep a copy for their records. You do not need to provide a copy to the ATO.

Exclusions

The *STP engagement authority* does not apply to other approved forms or the finalisation declaration.

A registered agent must still obtain a signed declaration in writing from an employer before making the finalisation declaration on behalf of the employer at the end of the financial year.

See also:

- Single Touch Payroll

Single Touch Payroll request to link multiple clients at the STP role level

- https://www.ato.gov.au/Business/Single-Touch-Payroll/Registered-agents-providing-a-payroll-service/Link-multiple-clients-at-the-STP-role-level-form/
- Last modified: 27 Aug 2018
- QC 56698

Complete this form if you are a registered agent and you need to link yourself to multiple clients at the STP role level.

This is a bulk request form.

To download the form:

1. Complete all the required fields in the deferral request form and save a copy in Excel format to your computer.
2. In the Tax Agent Portal or Bas Agent Portal select General questions/problems/help as your portal message topic.
3. Enter Single Touch Payroll Enquiries as the message subject.
4. Attach and send Single Touch Payroll request to link multiple clients at the role level request and supporting documentation.

Next step:

- [Single Touch Payroll request to link multiple clients at the role level (XLSX 41.1KB)](#) ⬇

After you submit your request

It may take up to 28 days to process your request around peak lodgment dates.

Do not resend a further request for the same clients within the 28-day processing period. This could cause possible delays to the processing of your original request.

We will let you know when your request has been processed.

If your request is varied or declined you will receive notification through the portal.

Registered agent deferral form

- https://www.ato.gov.au/Business/Single-Touch-Payroll/Registered-agents-providing-a-payroll-service/Registered-agent-deferral-form/
- Last modified: 03 Jul 2018
- QC 56182

Complete the *Single Touch Payroll deferral request – Registered agents providing a payroll service* (NAT 75015) if:

- you provide a payroll service and will not be ready to report through Single Touch Payroll (STP) on behalf of your clients from 1 July 2018,
- you need more time to support your employer clients to transition to STP.

You need to download the form using a laptop or PC device.

To download the form:

1. Complete all the required fields in the deferral request form and save a copy in

Excel format to your computer.
2. In the Tax Agent Portal or Bas Agent Portal select General questions/problems/help as your portal message topic.
3. Enter Single Touch Payroll Deferrals as the message subject.
4. Attach and send your deferral request and supporting documentation.

Next step:

- Single Touch Payroll deferral request – Registered agents providing a payroll service (NAT 75015, XLSX 44 KB) ⬇

After you submit your request

It may take up to 28 days for us to process your request around peak lodgment dates. Do not resend a further deferral application for the same clients within the 28-day processing period. This could cause possible delays to the processing of your original request.

We will let you know when your request has been processed, and provide details of the new deferral dates for eligible clients through either the Tax Agent Portal or BAS Agent Portal.

If your deferral request is varied or declined you will receive notification through the portal.

Access this form Touch Payroll deferral request – Registered agents providing a payroll service (NAT 75015) if you are a Single Touch Payroll (STP) registered agent providing a payroll service and you need to apply for a deferral for your clients.

Single Touch Payroll unique software ID bulk notification request

- https://www.ato.gov.au/Business/Single-Touch-Payroll/Registered-agents-providing-a-payroll-service/Unique-software-ID-bulk-request-form/
- Last modified: 21 Nov 2018
- QC 56697

Complete this form if you are a registered agent providing a payroll service and you need to notify us of multiple software IDs for your practice or for your clients.

This is a bulk request form.

To download the form:

1. Complete all the required fields in the deferral request form and save a copy in

Excel format to your computer.
2. In the Tax Agent Portal or Bas Agent Portal select General questions/problems/help as your portal message topic.
3. Enter Single Touch Payroll Enquiries as the message subject.
4. Attach and send your Single Touch Payroll unique software ID bulk notification request and supporting documentation.

Next step:

- [Single Touch Payroll unique software ID bulk notification request (XLSX 42KB)](#) ⬇

After you submit your request

It may take up to 28 days for us to process your request around peak lodgment dates.

Do not resend a further request for the same clients within the 28-day processing period. This could cause possible delays to the processing of your original request.

We will let you know when your request has been processed.

If your request is varied or declined you will receive notification through the portal.

Single Touch Payroll for employees

- https://www.ato.gov.au/Business/Single-Touch-Payroll/Single-Touch-Payroll-for-employees/
- Last modified: 20 Aug 2018
- QC 54706

The way employers report your tax and super information to us is gradually changing.

This reporting change is called Single Touch Payroll (STP) and it applies to employers that have 20 or more employees.

Some employers have already started STP reporting. However, the majority of employers with 20 or more employees will start from 1 July 2018.

If your employer reports through STP they will send us your tax and super information each time they pay you. We call this 'real-time reporting'.

Don't worry; you'll still be paid the same way. However, there will be some changes for you.

We have produced the following summary factsheet as a handy resource:

- [Single Touch Payroll for employees factsheet (PDF 205KB)](#) ⬇
- [Single Touch Payroll for employees factsheet (text version)](#)

Find out about:

- [What Single Touch Payroll means for employees](#)
- [Employee commencement services](#)
- [Setting up your myGov account](#)
- [Accessing your income statement or payment summary online](#)

Troubleshooting

Employees

Table: STP troubleshooting information for employees

Issue	Resolution
You can see duplicate records when completing a tax return because your employer has provided both finalised STP data and a payment summary.	Use only one set of data; either finalised STP data or payment summary information. Delete one of the records prior to submitting your tax return.
Your 2017–18 financial year STP data is not yet finalised.	Data that is not finalised may be incomplete and must be checked before it's used. Contact your employer to confirm amounts are correct and to check the information before it is used to complete a tax return.
Your employer has advised they have finalised your data so you can complete a tax return but it does not say 'Tax ready' nor does it show in pre-fill.	There is a processing time of up to 72 hours (but usually much shorter) from receiving the final report before it updates to 'Tax ready' on myGov or is ready for pre-fill.

What Single Touch Payroll means for employees

- https://www.ato.gov.au/Business/Single-Touch-Payroll/Single-Touch-Payroll-for-employees/What-Single-Touch-Payroll-means-for-employees/
- Last modified: 02 Jul 2018
- QC 56168

Here are some of the changes you will see if your employer reports to us through Single Touch Payroll (STP).

You will see your year-to-date tax and super information in myGov.

- You will see this information by logging in to myGov and accessing ATO online services.
  - It's easy to set up and manage a myGov account if you don't have one. You can now use your mobile number or email address to sign in.
  - It's not compulsory to have a myGov account. However, you won't be able to see your year-to-date tax and super information online without one.

- Each time your employer pays you, your year-to-date tax and super information will be updated in myGov.
  - It may take a few days for your myGov information to be updated after your employer pays you. That means the information you see in myGov may not always match what you see on your payslip.
  - Year-to-date information is a total of the payments made by your employer from the start of the financial year.

Your payment summary information will also be in myGov.

- Your employer is not obliged to give you an end-of-year payment summary for the information they report through STP (the law has changed).
- Your payment summary information will be available in myGov at the end of the financial year.
  - If your employer has already started STP reporting, ask them how you will get your payment summary for this financial year (2017–18). See Accessing your income statement or payment summary online.
  - STP has started gradually, and some employers may choose to issue payment summaries for the first year.
- Your payment summary information will be called an 'income statement' in myGov. This is the equivalent of your payment summary (some people may still refer to it as a group certificate).
- We'll send a notification to your myGov inbox when your income statement is 'tax ready' so you or your tax agent can complete your tax return.
- You'll be able to contact us for a copy of your income statement.
- You can continue to lodge your tax return as you do now. This may be through a registered tax agent, or myTax.

You can check if your super has been paid.

- Your employer will tell us how much super they are required to pay to your fund.
- Super funds will let us know once your employer has made the payment to your fund (this will start from 2019).
- Just remember, employers pay super contributions at different times, and that's okay. However, they must pay at least quarterly.

Your registered tax agent will also be able to access your STP information.

- Your tax agent will know if your employer reports through STP.
- Your income statement will be available for your agent to prepare your tax return.

See also:

- [Accessing your income statement or payment summary online](#)
- [Setting up your myGov account](#)
- [Single Touch Payroll for employees](#)

Setting up your myGov account

- https://www.ato.gov.au/Business/Single-Touch-Payroll/Single-Touch-Payroll-for-employees/Setting-up-your-myGov-account/
- Last modified: 02 Jul 2018
- QC 56169

If your employer pays you using Single Touch Payroll (STP), you can see your year-to-date tax and super information online in myGov as well as your payment summaries or income statements.

myGov is easy to set up. Go to my.gov.au, select Create an account at the bottom of the screen and follow the instructions. You will need an email address to create your account.

Once your myGov account is set up, you can link it to ATO online services.

Log in or create a myGov account

Media: How to create a myGov account and link to the ATO
http://tv.ato.gov.au/ato-tv/media?v=bd1bdiubfo8e4m (Duration: 03:56)

Contact us if you need help

It is not compulsory to have a myGov account.

If you don't create one you will need to contact the ATO to get a copy of your income statement after 15 August 2018. If you call before that date your information may not be finalised by your employer.

You can phone us on 13 28 61.

See also:

- [Accessing your income statement or payment summary online](#)
- [Online services – Individuals and sole traders](#)
- [What Single Touch Payroll means for employees](#)
- [Single Touch Payroll for employees](#)

Accessing your income statement or payment summary online

- https://www.ato.gov.au/Business/Single-Touch-Payroll/Single-Touch-Payroll-for-employees/Accessing-your-income-statement-or-payment-summary-online/
- Last modified: 02 Jul 2018
- QC 56167

You may not receive a payment summary from your employer if they are reporting through Single Touch Payroll (STP). Some employers started reporting in the 2017–18 financial year.

- Your payment summary information will now be available online in myGov. It will be called an 'income statement'.
- Some employers may choose to give their employees payment summaries for the 2017–18 financial year. Ask your employer how you will receive your payment summary if you're not sure.
- If you use a tax agent they will receive the information they need to complete your tax return. This has not changed.
- Not all employers are reporting through STP. You will continue to get a payment summary from any employer not reporting this way.

About your income statement

You will need a myGov account linked to ATO online services to access your income statement.

- Your income statement will show your year-to-date salary and wages, the tax that has been withheld and your employer super reported amounts.
- This information will be updated each time your employer pays you. This is similar to the information you would normally see on your payslip.
- After the end of the financial year, your income statement will have the information you need to prepare your tax return. This is the equivalent of your annual payment summary. Some people may still call this a group certificate.

How to access your income statement

Follow these instructions once your myGov account is set up and linked to ATO online services:

1. Log in to myGov.
2. Select ATO online services.
3. Click on My profile at the top of the screen.
4. Select My employment and Income statement.

On the screen you will see the income you have earned from your employer or employers for the financial year, and the tax that has been withheld.

Using your income statement for your tax return

You will be able to see if your income statement is ready for you to prepare your tax return.

- 'Tax ready' means your income statement is complete and the information will be pre-filled into your tax return.
- 'Year to date' or 'Not tax ready' means your Income statement may be incomplete and must be checked before it is used.
- Employers must finalise your information by 14 August. Your income statement may not be ready before that date.

If you use a tax agent, they will have access to the information they need to complete your tax return.

You may continue to get a payment summary from another employer if you have more than one job. Make sure you have all the information you need to prepare your tax return. This may include an income statement as well as payment summaries from other employers.

See also:

- What Single Touch Payroll means for employees
- Setting up your myGov account
- Single Touch Payroll for employees

News, events and resources

- https://www.ato.gov.au/Business/Single-Touch-Payroll/News,-events-and-resources/
- Last modified: 10 Dec 2018
- QC 54705

This page includes news, events, webinars and digital resources to help you understand Single Touch Payroll (STP). You can use or share this content for your

own purposes.

Digital resources

- ATO podcast – Tax inVoice – Assistant Commissioner John Shepherd talks to Michael Croker, Tax Australia Leader at Chartered Accountants Australia and New Zealand. They discuss how to get ready for the transition to Single Touch Payroll.
- Video 1: The next step in streamlining payroll reporting – Deputy Commissioner Deborah Jenkins talks about who needs to get ready for STP.
- Video 2: How will STP change reporting for employers – Deputy Commissioner Deborah Jenkins talks about what will change for employers and how they can get ready.
- Video 3: What to do if you're not ready for Single Touch Payroll – Assistant Commissioner John Shepherd talks about who needs to get ready to report through STP and what they need to do it they are not ready to report.
- Video 4: What employees need to know about Single Touch Payroll – Deputy Commissioner Deborah Jenkins talks about what will change for employees including how they access their year-to-date tax and super information online through myGov.
- Video 5: Start reporting with Single Touch Payroll – Assistant Commissioner John Shepherd talks about how to report through STP including mandatory and optional reporting.

Factsheets

We have produced the following summary factsheets as a handy resource:

- Single Touch Payroll – for employers (PDF 228KB) ⬇
- Single Touch Payroll get ready checklist (PDF 194KB) ⬇
- Single Touch Payroll – for employees (PDF 149KB) ⬇

You can also access these resources in text:

- Single Touch Payroll – for employers
- Single Touch Payroll get ready checklist
- Single Touch Payroll – for employees

Media

11 October 2018

- ATO encourages employers to update to real-time payroll reporting

6 September 2018

- A new era of payroll reporting has started

6 March 2018

- Time for employers to get ready for Single Touch Payroll

Events

- We held a webcast on Wednesday 28 November 2018 where we spoke with payroll software industry leaders about the STP journey so far and the extension to smaller employers. You can watch a recording of the event [Payroll software providers talk Single Touch Payroll with the ATO](#).
- We held a small business webcast on Thursday 18 October 2018. You can watch the recording of the event [Single Touch Payroll – Small employers](#).
- We held a live stream on Friday 4 May 2018. You can watch the recording of the event [Single Touch Payroll Tax Professionals Engagement Forum](#).

Webinar recordings

We completed a series of webinars. You can view a recording of the webinars by clicking on the links below.

Completed webinars

Webinar topic recordings	Date and time recorded	Description	Audience
[Why and what is Single Touch Payroll?](#)	Tuesday 13 March 2018	Why Single Touch Payroll is important, and how does it work?	Tax professionals and industry associations
[Headcount](#)	Wednesday 14 March 2018	How to do your employee headcount on 1 April 2018. Who's included and who's not.	Tax professionals and industry associations
[Getting ready for Single Touch Payroll](#)	Tuesday 20 March 2018	What you can be doing to get ready now.	Tax professionals and industry associations
[Getting ready for Single Touch Payroll – employers](#)	Wednesday 21 March 2018	A brief presentation on what employers can do to get ready for Single Touch Payroll, followed by a Q&A session.	Employers
[Deferrals and exemptions](#)	Thursday 12 April 2018	Learn what the process is to apply for more time if you are not ready by 1 July 2018.	Tax professionals and industry associations
[Corrections and fixes](#)	Tuesday 3 April 2018	Learn what your options are if you need to change the	Tax professionals

		information you've reported.	and industry associations
[Single Touch Payroll and Super](#)	Tuesday 10 April 2018	What's changing and what you need to know.	Tax professionals and industry associations

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

Copyright notice