



Single Touch Payroll

- <https://www.ato.gov.au/Business/Single-Touch-Payroll/>
- Last modified: 06 May 2019
- QC 54701

Single Touch Payroll (STP) is a new way of reporting tax and super information to the ATO.

If you are using a solution that offers STP reporting, such as payroll or accounting software, you will send your employees' tax and super information to us each time you run your payroll and pay your employees.

The information is sent to us either directly from your software, or through a third party – such as a sending service provider.

If you have a software provider, they can tell you more about the type of STP solution they offer. For a list of available STP solutions visit the [STP product register](#)^{ca}.

There will also be a number of options available for employers who do not use payroll software, such as [No-cost and low-cost Single Touch Payroll solutions](#).

Options will depend on your number of employees:

- Large employers with 20 or more employees should now be reporting through STP, or have applied to us for a later start date.
- Small employers with 19 or less employees will need to report through STP from 1 July 2019. This is a gradual transition, and we are providing flexible options.
 - If you're an employer with four or less employees you will have additional options.

Next step:

- [About Single Touch Payroll](#)
- [No-cost and low-cost Single Touch Payroll solutions](#)
- Read the statement from the Commissioner Chris Jordan about [Transitioning to Single Touch Payroll for small employers](#)

Watch:

- Get ready for STP

Media: [About the tax help program]

<http://tv.ato.gov.au/ato-tv/media?v=bd1bdiunqmap4> (Duration: 01:14)

Find out about:

- [About Single Touch Payroll](#)
- [Get ready for Single Touch Payroll](#)
- [Report through Single Touch Payroll](#)
- [Registered agents providing a payroll service](#)
- [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: 20 Mar 2019
- QC 54702

Single Touch Payroll (STP) reporting is currently available through payroll, accounting and business management software. Most software providers are offering STP-enabled products. Some providers have asked us for a later start date (a deferral) for their employer clients to report through STP. If you're not sure whether your software has a deferral, check with your provider.

A number of [No-cost and low-cost Single Touch Payroll solutions](#) (less than \$10 per month) will be available in the 2018-19 financial year for micro employers (four or less employees).

How STP works

STP works by sending tax and super information from your payroll or accounting software to the ATO as you run your payroll.

When you start reporting:

- you will run your payroll, pay your employees as normal, and give them a payslip
 - your pay cycle does not need to change (you can continue to pay your employees weekly, fortnightly or monthly)
- your STP-enabled payroll software will send us a report which includes the information we need from you, such as salaries and wages, pay as you go

(PAYG) withholding and super information

- see our [employer reporting guidelines](#) for a full list of payments that must be reported through STP.

You will be reporting super liability information through STP for the first time. Super funds will also be reporting to us. They'll let us know when you make the payment to your employees' chosen or default fund. This is an important step toward making sure employees are paid their correct entitlements.

The way STP information is sent will depend on the software you use. STP reporting will be offered in one of the following ways with:

- 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.

ATO systems will match the STP information to our employer and employee records.

Your employees will be able to see their year-to-date tax and super information in ATO online services, which can only be accessed through myGov. Their data is updated every time you report (each pay day for most employers). Without STP reporting, employee data is only reported at the end of the financial year.

If you make mistakes in your STP report, you can correct it in your following report. We won't penalise you for making mistakes you correct.

At the end of the financial year, you'll need to finalise your STP data. This is a declaration to the Commissioner to state you have completed your reporting for the financial year.

You will no longer have to give your employees a payment summary for the information you've reported and finalised through STP. Once you finalise your data, your employees or their registered agent will be able to lodge their income tax return using the STP information available in ATO online/

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.

From 2020 we will pre-fill activity statement labels W1 and W2 for small and 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:

- [Single Touch Payroll employer reporting guidelines](#)
- [Single Touch Payroll for employees](#)

What you need to know

Employers with 20 or more employees

Single Touch Payroll started from 1 July 2018 for employers with 20 or more employees.

You should either be reporting through STP, or have a [deferral](#) in place (a later start date).

If you're not sure if STP applied to you during the 2018–19 financial year, you can do a headcount (not a full time equivalent) to check if you had 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 should 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 5-19 employees (small employers)

The parliament has passed legislation to extend STP to include all employers from 1 July 2019.

This will be a gradual start, and not all employers will start reporting at the same time.

Determine when you need to start reporting from one of the following options.

Start reporting early. If you use payroll software which offers STP, you can update your product and start reporting any time. Talk to your software provider, or visit their website, to find out what you need to do. See our checklist for some important steps you need to take to connect your software to the ATO.

Start reporting any time from 1 July – 30 September 2019. See [How to report](#) to find out about STP solutions.

Apply for more time to get ready. If you won't be ready to start reporting by 30 September 2019, use our online form to apply for a deferred start date. The form will be available from April 2019.

Ask us for an exemption if you meet the criteria. If you live in an area with intermittent or no internet connection, you can use our online tool to apply for an exemption. This will be available from April 2019.

Employers with 1-4 employees (micro employers)

If you have four or less employees (micro employer) and you don't currently use payroll software, there will be other ways to report STP information.

We have asked software developers to build no-cost and low-cost STP solutions for micro employers – including simple payroll software, mobile phone apps and portals.

We have published a [list](#) of the companies intending to offer these solutions.

You will also have the option for your registered tax or BAS agent to report your STP information quarterly, rather than each time you run payroll. This option will be available until 30 June 2021.

Employers with closely held payees

A closely held payee means the payee is directly related to the entity from which they receive payments, for example:

- family members of a family-owned business
- directors or shareholders of a company
- trustees or beneficiaries of a trust.

Employers may not always pay closely held payees a regular salary or wage, and instead, may draw on income from the business throughout the year. As STP information is reported each time payroll is run, employers would not be able to report their closely held payees this way.

If you're an employer with closely held payees, there are flexible reporting options available to you.

Employers with 19 or less employees do not need to report closely held payees in 2019-20.

You will be exempt from reporting closely held payees during this financial year. However, all other employees (arms-length employees) must be reported through STP from 1 July 2019, or a deferred start date if one has been granted.

You don't need to apply for the exemption for reporting closely held employees.

You will be able to lodge payment summaries for closely held employees up to the due date of your 2019 income tax return. Your tax agent will know your due date.

Employers with 19 or less employees can report closely held payees quarterly from 1 July 2020.

You will have the option to report closely held payees quarterly from 1 July 2020 - after the exemption period.

This report will be due at the same time as your activity statement.

You will need to make reasonable estimates each quarter of the amounts paid to closely held payees. You can calculate these amounts using one of the following methods:

- actual withdrawals (not including payments of dividends or which reduces the

- liabilities owed by the business entity to the closely held employee)
- 25% of the salary/director fees from the previous year per quarter
 - vary the previous years' amount (to take into account trading conditions) within 15% of the total salary for the current financial year.

These methods are the same as the way you would calculate pay as you go (PAYG) instalments.

If you choose to report closely held payees quarterly, you will have up to the due date of your income tax return to finalise the information you've reported and make any adjustments.

Employers with 20 or more employees have extra time to finalise closely held payees information.

Once you start STP reporting you should be reporting closely held payees along with arms-length employees, however:

- you will have until 30 September 2019 to finalise closely held payee information
- this is in line with the concessional payment summary annual report (PSAR) lodgment date.

How to report

You can send STP data to us in one of the following ways.

Option one: Report through existing payroll or accounting solution

You can report from your existing payroll or accounting software if STP reporting is available.

Next step:

- Talk to your software provider to find out how they offer STP and what you need to do to update your product.
- Find out how to [Get ready for Single Touch Payroll](#).

Option two: Choose STP enabled payroll software

You may need to choose payroll software if you do not currently use it or your current software provider is not offering an STP-enabled product.

Some providers are not updating their older products, such as those purchased off-the-shelf.

If you have four or less employees, and you do not need payroll software, you can use an alternate solution (see option four).

Next step:

- Talk to your registered tax or BAS agent to find out which payroll software

product would best suit your business needs.

Option three: 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.

If you use a registered tax or BAS agent, talk to them about your options. They may be able to report through STP for you, or work with you to outsource your payroll to a payroll service provider.

Payroll service providers must be registered as a tax or BAS agent when providing a tax agent service or BAS service for a fee. This would include Single Touch Payroll.

Option four: Choose an alternate solution once it is available (for employers with less than four employees)

We have asked software developers to build [No-cost and low-cost Single Touch Payroll solutions](#) at or below \$10 per month for employers with less than four employees.

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 if 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: 26 Apr 2019
- QC 54703

We've developed two checklists to help you prepare for STP reporting.

On this page:

- [Get ready checklist](#)

- [Start reporting checklist](#)

The Get ready checklist includes the initial steps, such as choosing how you will report through STP.

The Start reporting checklist will help you take the right steps before sending your first STP report - such as connecting your software to the ATO.

Get ready checklist

1. Determine how you will report through STP

The first step is to determine how you will report through STP. This may depend on the size of your business, and if you currently use payroll or accounting software.

You can choose one of the following options:

- report through payroll or accounting software that offers STP reporting
 - if you currently use software, see step 2
 - if you don't use software, and you choose this option, talk to your tax or BAS agent for advice on choosing the right product to suit your business needs
- ask a third party, such as a registered tax or BAS agent, or a payroll service provider, to report through STP for you. (it's your responsibility as an employer to make sure they use STP-enabled software)
- choose a no-cost or low-cost solution when one is available (for employers with four or less employees only).
 - we expect these solutions to be available by 1 July 2019
 - see [No-cost and low-cost Single Touch Payroll solutions](#)

2. If you use payroll software, talk to your 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. Older software products, such as those purchased off-the-shelf, may not be updated to offer STP reporting. Your provider will tell you which of their products offer STP.

Also remember to:

- check if they have a [deferred start](#) for STP reporting which covers you if you are an existing client
- find out what support they will give you to help your transition to STP
- subscribe to their communications – this may be via email, newsletter or web updates.

3. Talk to your staff about STP

Check the right people in your business know about STP - especially the person or people responsible for running your payroll.

This is also a good time to ensure 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.

Cleaning up any anomalies in your payroll now will help you report successfully.

4. Apply for more time if you need it

Employers with 20 or more employees

You should be reporting through STP, or have a deferral in place. If not, apply for one using our [online form](#).

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

Employers with 19 employees or less

If you won't be ready to start reporting before 30 September 2019 you will need to apply for a deferral. A new online tool will be available from April 2019.

5. See our Single Touch Payroll employer reporting guidelines

We've developed detailed [Single Touch Payroll employer reporting guidelines](#) to help you understand all the requirements of STP. This includes what you need to report, how to make corrections and finalising your STP data.

6. Update or install your software when it is ready

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.

Start reporting checklist

Once your software is STP-ready, you should check you've taken the following steps before sending your first STP pay event report. This will help you send the file to the ATO successfully.

1. Determine who will authorise your STP reports each pay cycle

If you are the business owner or public officer you are already authorised to send reports.

If someone in your business will authorise reports (such as the payroll manager) you will need to give them the authority to do so. You may need to record this

authorisation in your payroll software. Instructions on how to do this should be part of your STP setup with your software provider. You do not need to contact the ATO to set up this authorisation.

If a third party (such as a payroll service provider, or a registered tax or BAS agent) will report on your behalf they need to be linked to you at the ATO as part of the initial set-up. Your agent will also need to be authorised for every pay event they lodge. Talk to your agent to discuss how they intend to set it up for you.

2. Determine who will send your STP report

You can choose to submit your own reports. However, if you appoint another entity in your economic group (for example, a head office) you will need to sign a *Cross entity authorisation nomination form* (XEA) appointing the entity to send your STP reports. Without this in place, your report will fail. You can do this through [Access Manager](#)^{ca}. Once you login, you can access the form under 'Who has access to my business'.

If a registered agent (payroll service provider, tax agent or BAS agent) will be sending your STP reports they need to record their RAN in STP pay event payload and link this relationship at a role level with the ATO.

3. Ask your software provider how your software will connect to the ATO

Your software can connect directly to the ATO using a device AUSKey (more common for larger employers).

Alternatively, your software may connect to the ATO using a software service ID (SSID) which is usually displayed by your software during the STP setup.

You or your registered agent will need to provide the ATO with your SSID. To do this phone 1300 852 232, or complete 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.

Another option is your software may connect to the ATO through a sending service provider (SSP). If this is how your software connects to the ATO, you do not need to contact the ATO to set up a connection. Your SSP will do this for you.

4. Decide who you want us to contact if we have any questions about STP matters

You, or your nominated person, needs be added as a contact for pay-as-you-go withholding. This contact is listed in the STP pay events and is usually someone who understands your payroll amounts and how it is calculated.

5. Start STP reporting and check your data was sent correctly

You should check your software for successful status indicating the report was sent to the ATO. This indicates the file has been received by the ATO. Ask your provider

how they will be alerting you of any errors from the ATO and how or where in the software you can access and action those errors.

Check for any errors identified in your submission and follow the [steps](#) for correcting employee information.

You can check the ATO Business Portals for prior lodgments (please allow up to 72 hours processing time) and review our troubleshooting information first if your report hasn't come through to the ATO.

Speak to your payroll solution provider if you need further assistance.

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: 08 May 2019
- QC 56187

Under Single Touch Payroll (STP) there are exemptions for reporting:

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

On this page:

- [Exemptions for the financial year](#)
- [Exemptions for reporting certain employees](#)
- [If you need an exemption that's not listed](#)

Exemptions for the financial year

You may be exempt from reporting through STP for one or more financial years, 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.

Insolvency practitioners

If you're an insolvency practitioner for an employer that is required to report through STP, you won't be required to report through STP on their behalf in 2018–19.

However, you will need to start reporting through STP from 1 July 2019.

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.

Alternatively, if you're an insolvency practitioner for an employer that 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.

If you're an employer with 20 or more employees, you must still report your own employees' tax and super information through STP in 2018–19

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 and 2019–20 financial years. You will need to start reporting these payments through STP from 1 July 2020.

You will need to report your own employees' tax and super information through STP, from 1 July 2018 (if you're an employer with 20 or more employees) or from 1 July 2019 (if you're an employer with 19 or fewer 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 withholding 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 and 2019–20 financial years. You will need to start reporting these payments through STP from 1 July 2020.

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.

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. These payments need to be reported from 1 July 2019.

Foreign employees

You will be exempt from reporting payments to foreign employees for the 2018–19 financial year 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.

For the financial year commencing 1 July 2019, we are considering concessional reporting arrangements for these types of employees and will be publishing further guidance soon.

If you need an exemption that's 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 can submit an exemption request online through one of the following:

- the Business Portal
 - Select Manage employees then STP deferrals and exemptions
- Tax or BAS Agent Portal
 - Select Client's employer obligations then STP deferrals or exemptions
- Online services for agents
 - Select Business then STP deferrals and exemptions

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.

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: 03 May 2019
- QC 56186

Transitional deferrals

A transitional deferral should be used if you need more time to get ready to report through Single Touch Payroll (STP) including, being unable to report by your software provider's deferred start date or needing more time to transition.

Employers with 20 or more employees

Your software provider may have applied to us for a later start date for STP reporting which covers you as an existing client.

If you are covered by your software provider's deferral, you will need to start reporting on or before the deferral date. Your provider will give you this date and a deferral reference number (DRN). This verifies they have a deferral for you. You don't need to give this to us – just keep it for your own records.

If you're not able to start reporting by your software provider's deferral date, you will need to apply for your own deferral. To do this:

- log in to the Business Portal
- select Manage employees then STP deferrals and exemptions.

You need to provide supporting evidence to help us understand your circumstances through a portal mail message:

- select General questions / problems / help as the message topic
- enter Single Touch Payroll enquiries as the message subject.

If we need more information, we will let you know.

You can also ask your registered agent to lodge a request on your behalf.

Deferral criteria

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 customised payroll software 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.

Employers with 19 or less employees

If you currently use payroll software which offers STP reporting, you can update your product and start reporting any time up to 30 September 2019.

If you know you won't be able to start before 30 September 2019, you or your registered agent can ask us for a deferral. To do this:

- log in to the Business Portal
- select Manage employees then clicking on STP deferrals and exemptions.

In many cases we'll approve your deferral straight away. If we need more information, we will let you know.

Your registered agent can also apply for a deferral on your behalf.

Registered agents

You must be a [registered tax or BAS agent](#)²⁷ to report through STP for your clients.

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

For deferral requests where one of your employer client's will not be ready to report you can apply through:

- Tax or BAS Agent Portal – select Client's employer obligations then STP deferrals or exemptions
- Online services for agents – select Business then STP deferrals and exemptions.

For your employer clients with 19 or fewer employees, in most cases you will receive a response in real-time. If we need more information, we will let you know.

For your employer clients with 20 or more employees, you will need to provide supporting evidence to help us understand their circumstances through a portal mail message:

- select General questions / problems / help as the message topic
- enter Single Touch Payroll enquiries as the message subject.

If you are a registered tax or BAS agent and you will not be ready to report, or you need to submit a request on behalf of multiple clients (bulk request) you can use the

[Registered agent bulk request form](#) 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 is STP-enabled but you need additional time to implement STP
- 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 is STP-enabled 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.

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.

If we need more information, we will let you know.

See also:

- [TPB\(I\) 31/2016 Payroll service providers](#)^{EQ} – for more information about registered agents.

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:

- Business Portal (employers) - select Manage employees then STP deferrals or exemptions
- Tax or BAS Agent Portal - select Client's employer obligations then STP deferrals or exemptions
- Online services for agents - select Business then STP deferrals and exemptions.

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 may offer more time to lodge your STP report each time you run your payroll. You will need to provide evidence and meet our requirements.

Other types of deferrals

Operational deferral

If you have already started reporting through STP and you won't be able to report for a period of time due to extenuating circumstances; you or your registered agent can apply for an operational deferral.

Recurring deferral

If there are extenuating circumstances which impacts your ability to regularly report on or before pay day (for example if you regularly experience intermittent internet connectivity issues which means we might receive your report a couple of days after pay day) you can apply for a recurring deferral.

No requirement to report

If you cease to have a withholding obligation for a portion of the year, you can let us know that you have no requirement to report. This means we won't expect STP reports from you for that period.

Small business reporting concession

Eligible micro employers (1-4 employees) can choose to report quarterly at the same time they lodge their activity statement through their registered agents. Only registered agents can apply for this concession.

Finalisation declaration deferral

At the end of the financial year, you need to finalise the information you've reported through STP for each of your employees by 14 July. If you are unable to do this by the due date, you can apply for additional time.

You or your registered tax or BAS agent can apply for these deferral types through:

- Business Portal (employers) – select Manage employees then STP deferrals or exemptions
- Tax or BAS Agent Portal – select Client's employer obligations then STP deferrals or exemptions
- Online services for agents – select Business then STP deferrals and exemptions.

Report through Single Touch Payroll

- <https://www.ato.gov.au/Business/Single-Touch-Payroll/Report-through-Single->

[Touch-Payroll/](#)

- Last modified: 20 Mar 2019
- QC 54704

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 more detailed information about all the requirements of STP, such as what you need to report, the rules of reporting, making corrections and finalising your report at the end of the financial year.

Next step:

- [Single Touch Payroll employer reporting guidelines](#)

Find out about:

- [What Single Touch Payroll means for employees](#)

Troubleshooting

This list includes some of the common errors we've seen with STP reports.

Table: STP troubleshooting information for employers and intermediaries

Reporting issues	What you need to do
You have started reporting and your software is not connecting to the ATO.	See our Start reporting checklist . You need to make sure you have taken these steps before you submit your first report. There are different methods for connecting your software to the ATO. In most cases, your software provider will tell you how to do this. This will be part of your STP setup.
You have submitted your first STP report and you want to know if we have received it.	A confirmation message will be sent once an STP report has been received by the ATO. This will generally be displayed in your software. You can also check the Business Portal to see the STP reports that have been lodged. We will also send a welcome letter to all employers once they start reporting through STP. There is no need to call us to confirm your report has been received by the ATO.
You use multiple payroll solutions and you are unsure about the business management software (BMS) ID to use.	You can report separately from each payroll solution. Most products will allocate the BMS ID for you. Talk to your software provider to find out about the BMS ID you should use. See also: The rules of reporting through Single

	<p>Touch Payroll</p> <p>If you use the wrong BMS ID, your employees may not see the right information in ATO Online through myGov, and this could affect their pre-filling at tax time.</p>
You submitted an STP report in error, or it contained significant incorrect data.	<p>You can submit a full file replacement within a 24 hour period.</p> <p>A full file replacement gives you the ability to completely replace the latest STP report you sent to us in error, or which contained significant incorrect data.</p>
You have submitted several full file replacements for the same pay period and they have failed.	<p>A full file replacement can only be submitted once within a 24-hour period.</p> <p>You should wait 24 hours before attempting to submit again. If this fails again, talk to your software provider.</p>
You have submitted your STP report several days after paying your employees.	<p>The law requires you to submit your STP report on or before the day you pay your employees. If you make an out-of-cycle payment, this can be reported in your next regular pay cycle. We will not be issuing penalties for late reporting in the first year of STP reporting. However, if you are consistently late submitting your reports, you can expect us to issue reminders and you may be subject to penalties after the first twelve months of STP reporting.</p>
You have used an exception tax file number (TFN) for an employee who has not provided you with one yet (for example, you used 000000000).	<p>You can temporarily use a substitute TFN. However, you need to update your employee's information with the correct TFN as soon as it's available.</p> <p>When you use a substitute TFN, the STP information you report cannot be matched to your employee and they will not be able to see their year-to-date tax and super information in myGov.</p> <p>Continuing to use a substitute TFN will affect your employee's pre-filled data at tax time.</p>
You have not entered your own ABN in your STP report.	<p>You must report your own ABN.</p> <p>If you use an incorrect ABN we are not able to match the information you report to the records of your business entity, or your employees' myGov account.</p>
You are unsure if you need to report superannuation.	<p>You must report superannuation amounts through STP.</p>

	<p>For each employee, make sure you report the following each pay period:</p> <ul style="list-style-type: none"> • year-to-date employer super liability • ordinary time earnings (OTE) amounts. <p>If you pay above the minimum SG liability, you can report that amount.</p> <p>If your year-to-date super liability for an employee is zero, do not leave the field black - report zero.</p> <p>See also: The rules of reporting through Single Touch Payroll for more information.</p>
<p>You have deleted unused or legacy pay codes (such as overtime allowances) from your payroll software.</p>	<p>Deleting pay codes may affect the accuracy of your STP data. While your software may allow you to do this, you should check if the pay code you are deleting has been used in a previous STP report in the same financial year.</p> <p>If you delete a pay code, check your data is correct before submitting your report.</p>
<p>You are a related entity and you need to submit STP reports on behalf of other ABNs in the group.</p>	<p>If a related entity will be submitting STP reports on behalf of other ABNs within a group, that entity needs to have a business authority to lodge on your behalf.</p> <p>Check which of the following applies to determine how to create this authority:</p> <ul style="list-style-type: none"> • the entity has an AUSKey <ul style="list-style-type: none"> ◦ they can create this authority through Access Manager • the entity does not have an AUSKey <ul style="list-style-type: none"> ◦ they will need to complete a Cross entity authorisation nomination form to appoint you. <p>The entity can choose the permission they wish to give you. This tells us what they want you to be able to do or see on their behalf. The STP permission is called 'Payroll event form'.</p>
<p>Your software is requesting an email address for each employee.</p>	<p>Only enter valid email addresses for your employees. Although it's not mandatory, including employee email addresses will help us identify the employee if the TFN provided in the STP report does not match our records.</p> <p>If your software requires you to enter an email address for an employee, and they don't have one, ask your provider what to do.</p> <p>Do not enter a fake or invalid email address.</p>

<p>You missed sending an STP report.</p>	<p>Your employees may not see the correct year-to-date amounts in ATO Online until you have either submitted the missed report or lodge a subsequent STP report.</p> <p>There are a number of options available to you if you realise you have missed an STP report:</p> <ul style="list-style-type: none">• You can lodge the missed report, if you are unable to do so.• If all employees in the missed report will be paid again in the next regular pay run, make sure the YTD's reflect all amounts in the next regular pay run.• If some employees are not being paid again, lodge an update event within 14 days to update their YTD balance. <p>If you continue to miss reports, you may subject to Failure to Lodge penalties beyond the first year of reporting.</p>
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End-of-year finalisation through Single Touch Payroll

- <https://www.ato.gov.au/Business/Single-Touch-Payroll/Report-through-Single-Touch-Payroll/End-of-year-finalisation-through-Single-Touch-Payroll/>
- Last modified: 13 May 2019
- QC 58561

What you need to know

You need to finalise your employee's STP information through your STP-enabled solution by making a finalisation declaration by 31 July 2019. This is explained in detail in [Finalising your Single Touch Payroll data](#).

When you make the finalisation declaration, your employee's information will display as 'Tax ready' in ATO online via myGov.

You are exempt from providing payment summaries to your employees (these are called income statements in myGov) and lodging a payment summary annual report (PSAR) to us for information you have reported and finalised through STP.

You still need to give payment summaries to your employees for any payments not reported through STP and you will also need to provide us with a PSAR for these

payment summaries.

How to get ready for end-of-year reporting

- Before making your finalisation declaration, make sure your STP information is true and correct.
- You'll need to finalise your employees' information by 31 July, but you can do this as soon as it's ready.
- The sooner you finalise your employees' information, the sooner they will be able to lodge their tax return.
- Tell your employees their income statement will be available in ATO online – you can provide them with this [Single Touch Payroll employees](#) factsheet to help them understand the changes.
- If your employees don't have a myGov account, it's easy for them to create one – we have a video that will show them how to [set up a myGov account](#).

If you need to make an amendment

If you identify that you need to correct any information after finalisation, you should make an amendment as soon as possible. You can do this by submitting an update event in your STP-enabled solution.

What your employees will see at the end of the financial year

On 1 July, your employees' year-to-date STP information will change from 'Year-to-date' to 'Not tax ready' in their income statement view until you finalise your employees' information.

Some employees like to lodge their tax returns during July and may choose to do so before you have finalised their STP information. We will make it clear to them that their income statement is not yet 'Tax ready'. If they choose to use the un-finalised information, they will need to acknowledge that:

- you may finalise their income statement with different amounts
- they may need to amend their tax return and pay additional tax.

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

- [Finalising your Single Touch Payroll data employer factsheet \(PDF, 464KB\)](#) 
- [Finalising your Single Touch Payroll data: employer factsheet \(text version\)](#)

See also:

- [What Single Touch Payroll means for employees](#)
- [News events and resources](#)

Media: End of year processing through Single Touch Payroll
<http://tv.ato.gov.au/ato-tv/media?v=bd1bdiunpzwidz> (Duration: 40:03)

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](#)^{EQ}.

See also:

- [TPB 31/2016 Payroll service providers](#)^{EQ}

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 tax or BAS agent and you need to link yourself to multiple clients at the STP role level.

This is a bulk request form. To submit the form:

1. Download the [Single Touch Payroll request to link multiple clients at the role level \(XLSX 41.1KB\)](#) 
2. Complete all the required fields in the deferral request form and save a copy in Excel format to your computer.
3. In Online services for agents, the Tax Agent Portal or BAS Agent Portal, select the topic General questions/problems/help.
4. Select the subject Single Touch Payroll Enquiries.
5. Attach and send Single Touch Payroll request to link multiple clients at the role level request and supporting documentation.

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 and varied or declined.

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 May 2019
- QC 56182

Complete the *Registered agent bulk client request form* (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
- need to submit a deferral request for multiple clients
- need to apply for the quarterly reporting concession (for your eligible micro employer clients).

Do not use this form if you are making a single request on behalf of an employer client. For single employer deferral client requests see [Single Touch Payroll deferrals](#).

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

To submit the form:

1. Download [Registered agent bulk client request form \(NAT 75015 XLXS 629KB\)](#)  .
2. Complete all the required fields in the deferral request form and save a copy in Excel format to your computer.
3. In the Tax or BAS Agent Portal select General questions/problems/help as your portal message topic.
4. Enter Single Touch Payroll deferrals as the message subject.
5. Attach and send your deferral request and supporting documentation.

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.

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: 09 Apr 2019
- QC 54706

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

This reporting change is called Single Touch Payroll (STP) and it applies to employers who have 20 or more employees from 1 July 2018 and smaller employers (those with 19 or fewer) from 1 July 2019.

If your employer reports through STP, they will send us your tax and super information each time they pay you. 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 information online](#)

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: 09 Apr 2019
- 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 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 will need an email address to create your account.
 - You can then use your email address or mobile phone number 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.
- Year-to-date information is a total of the payments made by your employer since the start of the financial year.

Your payment summary information will also be in myGov:

- Your payment summary information is called an income statement in myGov. This is the equivalent of a payment summary (which some people call a group certificate).
- Your employer does not have to give you an end-of-year payment summary for the information they report through STP.
- Your income statement will be available in myGov after the end of the financial year. If your employer has already started STP reporting, see [Accessing your income statement or payment summary information online](#).
- We'll send a notification to your myGov Inbox when your income statement is 'tax-ready' so you or your registered tax agent can then 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.

- Your super fund will let us know when your employer has made the payment.
- Just remember, employers pay super contributions at different times, and that's OK. 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 information 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: 09 Apr 2019
- QC 56169

If your employer reports through Single Touch Payroll (STP), you can see your year-to-date tax and super information online in ATO online services accessed via myGov as well as your payment summary information.

Your payment summary information is called an income statement in myGov. This is the equivalent of a payment summary (which some people call a group certificate).

It is easy to set up a myGov account. Go to my.gov.au^{EQ}, select Create an account at the bottom of the screen and follow the instructions. You will need an email address to create your account. You can then use your email address or mobile phone number to sign in.

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>^{EQ} (Duration: 03:56)

Contact us if you need help

It is not compulsory to have a myGov account.

If you use a registered agent to lodge your tax return, they will have access to your income statement.

If you lodge your own tax return and you can't create a myGov account, you will need to contact us.

For the 2018–19 financial year, employers have until 31 July 2019 to finalise your STP information so we recommend waiting until after 1 August 2019 to contact us.

You can phone us on 13 28 61.

See also:

- [Accessing your income statement or payment summary information 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 information 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: 09 Apr 2019
- QC 56167

You may not receive a payment summary from your employer if they are reporting through Single Touch Payroll (STP).

Your payment summary information will be available in ATO online services through myGov. It is called an 'income statement'.

If you use a registered 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 who has not yet started STP reporting.

On this page:

- [About your income statement](#)

- [How to access your income statement](#)
- [Using your income statement for your tax return](#)

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 the reported amounts of your employer super.
- Your income statement is the equivalent of a payment summary (which some people still call a group certificate).
- 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 when it has been finalised by your employer.

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 using your email address or mobile phone number.
2. Select ATO online services.
3. Click on My profile at the top of the screen.
4. Select My employment and then 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

Your income statement information is available in ATO online services. You can view this information at any time throughout the financial year – once your income statement information is finalised by your employer it will be identified as 'Tax ready'.

To complete your tax return, you should wait until the information is 'Tax ready'.

From 1 July, your STP income statement information will be pre-filled into myTax even if your employer hasn't finalised it yet. If your income statement information isn't finalised yet, you will see a red box with the word 'Required' next to your employer's name in myTax. You will need to review this pre-filled information and confirm whether you wish to use it before you submit your tax return.

If you choose to use information from an un-finalised income statement to lodge your tax return, you will need to acknowledge that:

- your employer may finalise your income statement with different amounts
- you may need to amend your tax return and additional tax may be payable.

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

You may continue to receive payment summaries from other employers if you have more than one job and your other employers have not yet started STP reporting. 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: 16 May 2019
- 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.

Factsheets

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

- [The way you get your payment summary is changing - employee factsheet \(PDF, 183KB\)](#) ↓
- [Finalising your Single Touch Payroll data - employer factsheet \(PDF, 464KB\)](#) ↓
- [Single Touch Payroll - for small employers \(PDF 222KB\)](#) ↓
- [Single Touch Payroll - for closely held payers \(PDF 224KB\)](#) ↓
- [Single Touch Payroll get ready checklist \(PDF 327KB\)](#) ↓

You can also access these resources in text:

- [The way you get your payment summary is changing - employee factsheet](#)
- [Finalising your Single Touch Payroll data - employer factsheet](#)
- [Single Touch Payroll - for small employers](#)
- [Single Touch Payroll - for closely held payers](#)
- [Single Touch Payroll get ready checklist](#)

Digital resources

Video: [Get ready for STP](#)^{EQ} - Business reporting is changing, all employers need to get ready for Single Touch Payroll and start reporting anytime between 1 July and 30 September 2019.

[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.

Media

4 March 2019 - [Time for small employers to get ready for Single Touch Payroll](#)

13 February 2019 - [Statement from Commissioner Chris Jordan about the transition to Single Touch Payroll for small employers](#)

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 will be holding a number of webcasts to help and support employers' transition to and start Single Touch Payroll reporting.

Upcoming webcasts

We are holding a webcast on Thursday, 30 May 2019 from 11.00am–1:00pm AEST. The event will cover the transition options and support for small employers, quarterly reporting, online deferrals and exemptions, the end of year finalisation process and a panel discussion on supporting getting ready for STP.

Ensure you [register](#)^{EQ} to attend.

Completed webcasts

We held a webcast on Tuesday 5 March 2019. The event covered the transition options, quarterly reporting and closely held concessions for small employers and their agents. You can watch a recording of the event [How to transition to Single Touch Payroll for small employers](#)^{EQ}.

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](#)^{EQ}.

We held a small business webcast on Thursday 18 October 2018. You can watch the recording of the event [Single Touch Payroll – Small employers](#)^{EQ}.

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](#)^{EQ}.

Webinar recordings

We have completed a series of webinars. View recordings of the webinars by clicking on the links below.

Completed webinars 2019

Webinar topic recordings	Date and time recorded	Description	Audience
Preparing for Single Touch Payroll ^{EQ}	Tuesday 5 February 2019	Information on how to set up your software correctly before reporting through STP including, authentications, authorisations, declarations, and notifying the ATO.	Large employers and multinationals
Single Touch Payroll corrections framework ^{EQ}	Thursday 7 February 2019	Information on making corrections including, how to correct a pay event report, how to report ad hoc/out of cycle payments and overpayments, and understanding errors.	Large employers and multinationals
End of financial year processing through Single Touch Payroll ^{EQ}	Thursday 14 February 2019	Information on how to process your end of year data correctly including, finalising data, amendments after finalisation, overpayments relating to previous financial years, and STP for employees.	Large employers and multinationals
Superannuation reporting through Single Touch Payroll ^{EQ}	Tuesday 12 March 2019	Information on the changes to superannuation reporting including, what MATS data is, how it is being used, what employees see, and defined benefits.	Large employers and multinationals
Single Touch payroll closely held payees ^{EQ}	Monday 18 March 2019	Information for employers with closely-held payees including substantial and	Employers

small employers.

Completed webinars 2018

Webinar topic recordings	Date and time recorded	Description	Audience
Why and what is Single Touch Payroll? ^{EQ}	Tuesday 13 March 2018	Why Single Touch Payroll is important, and how it works.	Tax professionals and industry associations
Headcount ^{EQ}	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 ^{EQ}	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 ^{EQ}	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 ^{EQ}	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 ^{EQ}	Tuesday 3 April 2018	Learn what your options are if you need to change the information you've reported.	Tax professionals and industry associations
Single Touch Payroll and super ^{EQ}	Tuesday 10 April 2018	What's changing and what you need to know.	Tax professionals and industry associations
Employee commencement ^{EQ}	Wednesday 12 December 2018	Discuss solutions available to support the on-boarding of new employees.	Employers

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.

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