



SINGLE TOUCH PAYROLL (STP)

STP Quarterly Reporting Concession ending 30 June 2021

The quarterly reporting concession for micro employers and other selected employers ends on the 30th June 2021. This concession has allowed eligible employers to report quarterly through their registered tax or BAS agent.

From 1 July 2021, all employers will be required to report through STP in line with their regular pay cycles. Concessions will only be considered for micro employers (1 – 4 employees) experiencing exceptional circumstances.

Exceptional Circumstances

The following circumstances may be considered exceptional when considering an application for the quarterly reporting concession from 1 July 2021:

- Seasonal or intermittent workers
- No or unreliable internet connection – the following would be considered:
 - an inability to connect to the internet
 - a connection that consistently requires multiple attempts
 - consistent dropouts or disconnections
 - exceedingly slow data transfer.
- Consideration will be given for any other unique circumstances on a case-by-case basis.

What this means for you

Each time you pay your employees, the payroll information will need to be reported from an electronic payroll solution to the ATO.

If HHH partners currently assist you with your payroll obligations on a quarterly basis, we can continue to help you. However, you will need to provide our office with your payroll information more regularly in accordance with your employees pay cycles.

Alternatively, if you would like to report STP yourself, the ATO have a list of no-cost and low-cost STP providers suitable for micro employers.

<https://softwaredevelopers.ato.gov.au/no-cost-and-low-cost-solutions-single-touch-payroll>

Penalties

It is a legislative requirement that Single Touch Payroll reports are submitted on or before the pay day. If reports are not received until after the pay day, late lodgement penalties may be imposed. The rate of penalty is dependent on the size of your business, with possible penalties starting from \$222.

We Are Here To Help!

If you are an employer currently under the reporting concession, we strongly encourage you to contact our office as soon as possible to discuss the options available for meeting your STP obligations from 1st July 2021.

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