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| ATO payroll seminars - key messages  | File ref:  |
| Title:  | Annual ATO payroll seminars 2017 |
| Venue: | Brisbane – 13 October, Sydney – 16 October, Adelaide – 17 October and Melbourne - 25 October |
| Event date: | Various | **Start:** 9:30 | **Finish:** 16:45 |

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| Chair: | Ian Reason | Facilitator: | NA |
| Contact | Kate French | Contact phone: | 02 4923 1134 or 0439 422 952 |

**Day 1**

| topic | Key Messages |
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| ***Australian Business Software Industry Association update***Brisbane - Deanne Windsor Sydney - Nicholas PerrottAdelaide – Deanne WindsorMelbourne – David Field | [Presentation available](https://softwaredevelopers.ato.gov.au/sites/default/files/resource-attachments/Payroll_seminar_Introduction_to_ABSIA_Oct2017_0.pdf)* The ABSIA Product catalogue was launched earlier this year, this replaces the product register which was on the software developers homepage.
* ABSIA provides an online collaboration forum.
* There are also special interest groups, both public and private.
* Membership is usually the company though can be individuals.
* Following the AGM in October three new board members were elected:
	+ ADP
	+ SuperChoice
	+ Xero
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| ***SuperStream update***Brisbane – Joe Maxymenko Sydney – Ty WinmillAdelaide- Shane MooreMelbourne – Shane Moore | [Presentation available](https://softwaredevelopers.ato.gov.au/sites/default/files/resource-attachments/Payroll_seminar_SuperStream_Oct2017_0.pptx)* There isn’t much happening in the next 12 months, though more funds are coming onboard.
* Member account attribute service (MAAS) and member account transaction service (MATS) are not for employers they are for the funds, they will replace the member contribution statement (MCS) which is currently reported annually.
* There are no plans to enhance the clearing house service for file uploads.
* We have a [Superannuation community](https://lets-talk.ato.gov.au/SuperCommunity) on the ATO’s ‘Let’s Talk’ platform.
* There is an [18 month picture](https://media.app.viostream.com/5b3ad5fc-8ba1-46f0-bb44-a6970113b5b3/assets/62e9b005-4ba4-4c85-8d5c-3738b48da547.pdf) of change impacting the Superannuation industry until the end of 2018.
* 95% of employers are SuperStream compliant, the funds can notify the ATO of non-compliant employers - we can then take action.
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| ***Standard Business Reporting update*** Brisbane – Mick Ferris Sydney – Mick FerrisAdelaide - Mick Ferris Melbourne – Gerardine Burke | [Presentation available](https://softwaredevelopers.ato.gov.au/sites/default/files/resource-attachments/Payroll_seminar_SBR_Payroll_services_Oct2017_0.pptx)* STP implementation plan on a page release dates are available in the presentation.
* EVTE - 3rd Thursday of every month a software update will be available.
* Two versions of the payroll event have been deployed.
* Conformance suites are designed to validate the service you are trying to send.
* Request and response messages are in XML format.
* There are 270 services across different areas; Superannuation, Tax Time, Single Touch Payroll and a few value add services.
* Core services = SBR1 and ebMS3 = SBR2.
* Training on [SBR delivery](https://softwaredevelopers.ato.gov.au/SBR_training) - Mick is happy to run these again, an expression of interest was sent out in the software developers newsletter on the 24th October.
* Account managers understand your product and your delivery cycles and can help with STP implementation.
* SBR service desk also available - 24/7 help desk.
* AUSkey uses a Security assertion mark-up language (SAML) token.
* AUSkey here to stay for the next 18 to 24 months, though trusted digital identity (TDI) maybe used in the future.
* The ATO is still looking at the polling frequency.
* The ATO have tested the size limit up to 200,000 employees.
* Bulk / batch lodgment - 1 message - 1 response - if 1 parent has an issue it will hold up the rest - it could be a child record that is holding it up.
* Delivery dates for PayEvent v0003
	+ MST and Validation Rule Artefacts: 14 Dec 2017
	+ Code deploy to EVTE:                             30 Jan 2018
	+ Production deployment:                        23 Mar 2018
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| ***Single Touch Payroll overview***Brisbane – Michael Karavas Sydney – Michael Karavas Adelaide – Des Parker Melbourne – Des Parker | [Presentation available](https://softwaredevelopers.ato.gov.au/sites/default/files/resource-attachments/Payroll_seminar_STP_overview_Oct2017_0.pptx)* Substantial employer means having 20 or more employees on the 1st April 2018.
* Lots of very small companies don’t use software, usually those with less than 4 employees.
* There are 2 million activity statements with withholding only reported.
* ATO and DSP’s are here to mask the complexity of payroll for employers by implementing single touch payroll.
* In relation to deferrals, there is more information in the Business Implementation Guide (BIG).
* Reporting errors from the prior financial year, if a Payment Summary was provided, you do an amended payment summary or if in full STP you do a correction to the payevent.
* Parent record at payer level, the children are the employees, information will be posted on the individual record viewable via myGov.
* Company directors are exempt in the employee count, though if there are over 20 employees the directors need to be included in the count.
* W1 will be removed from the electronic BAS as soon as a large withholder lodges payevent details.
* Employers can see employee detail in the ‘Manage employee screen’ in the business portal.
* Reporting TFN 111111111 or similar, when an employer gets the new TFN the ATO system should then pick up the new TFN, the employer doesn’t need to resend reports.
* If an employee earns under $450 per month a $0 amount can be reported as super.
* Limited release - anyone can come onboard now - depending on whitelisting – if you are interested in implementing now, contact your account manager, if you don’t currently have one, you can register as a software developer from the [SBR website](http://www.sbr.gov.au/software-developers/what-can-i-expect/registration-form), you will then be assigned an account manager.
* For any questions in relation to STP you can email singletouchpayroll@ato.gov.au
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| ***Operational framework - Martin Mane***Brisbane – Martin Mane Sydney – Martin Mane Adelaide – Joe MaxymenkoMelbourne – Joe Maxymenko | Martin gave an update on the Digital Partnership Office (DPO) – the software industry partnership office (SIPO), the eCommerce onboarding team (OBT) and the increasing software services (ISS) team are now collectively the digital partnership office (DPO). A 24/7 help desk support for digital service providers (DSP’s) is now available as of Monday the 9th October. [Presentation available](https://softwaredevelopers.ato.gov.au/sites/default/files/resource-attachments/Payroll_seminar_Operational_Framework_Oct2017_1.pdf)* The ATO is leading the way compared to other world revenue agencies when it comes to application programming interfaces (API’s), we offer 100’s of API at the moment, these will increase over the next few years.
* With the uptake of Single Touch Payroll (STP) and Practitioner Lodgment Service (PLS), transactions will expand exponentially.
* Cyber security is becoming a big issue; the operational framework will increase the assurance of Digital Service Providers (DSP) solutions to meet all the different scenarios, 3rd parties cloud, gateway providers, sending service providers.
* Cloud based products have recently suffered credentials stuffing attacks, cyber criminals targeting DSPs to commit fraud against the ATO and other institutions, they can then access payroll data, TFN, DOB, addresses, names, income details. Multi factor authentication at the front of the software for cloud based products would help alleviate this problem. Most DSP’s have it, though for some is optional rather than mandatory.
* In relation to jurisdictional access the Australian medical association (AMA) and the Association of Super funds of Australia (ASFA) state their data must be hosted onshore.
* ISO and iRAP, the ATO still haven’t decided what certification will be required, though we should be able to publish the requirements sometime in November 2017.
* Trusted digital identity framework is something being looked at by the Digital Transformation Agency (DTA), the ATO doesn’t own the process and it may not available until mid-next year from the DTA.
* The agreed on requirement will take effect pretty much straight away though there will be a transition process, probably 12 months.
* If you have both onshore and offshore we don’t expect that the data will be shifted straight away.
* The Operation Framework is on the [software developers website](https://softwaredevelopers.ato.gov.au/operational_framework)
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| ***Single Touch Payroll Business Implementation Guide walkthrough***Brisbane – Michael Karavas Sydney – Michael Karavas Adelaide – Des Parker Melbourne – Des Parker | [Business implementation guide](https://softwaredevelopers.ato.gov.au/STPBIG)* One of the STP Micro group worked on this with the ATO.
* It is intended to sit between the technical documentation and the law.
* ETP by date and type - still reported for the rest of the year.
* An update event after the end of the financial year doesn’t contain W1 or W2 data.
* An employer doesn’t need to report an employee if there was no payment made in that payevent, eg, leave without pay, though depending on your payroll, you can just report the year to date figures.
* The [Message Structure Table](http://www.sbr.gov.au/software-developers/developer-tools/ato/employer-obligations-eo2) is contained in this [package](ATO%20PAYEVNT.0002%202017%20Package%20v1.1.zip) on the SBR website.
* Reportable Employer Super Contributions (RESC) are most commonly salary sacrifice, though can still be reported via STP.
* The BMS ID is allocated by the software - preferably GUID, this probably doesn’t need to be shown to the employee.
* An entity who has a Withholding Payer Number (WPN) can report though not via SBR, they would need to use a service provider.
* Multiple ETPs can be reported for the year.
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| ***Withholding administration update*** Brisbane – Sali Demir Sydney – Ian Reason Adelaide - Ian ReasonMelbourne – Ian Reason | [Presentation available](https://softwaredevelopers.ato.gov.au/sites/default/files/resource-attachments/Payroll_seminar_PAYG_Oct2017_0.pptx)* The Working Holiday Makers (WHM) employer register sits in the ATO; the register cannot be viewed by employers or employees.
* You need to between 18 and 30 years of age to qualify for WHM - 6 months in each job, though could work for the same company in different areas of the country.
* The WHM income tax rates are not used in conjunction with any of the other tax tables provided by the ATO.
* The rules apply to holders of 417 and 462 visas, a visa details and conditions can be checked using the [Visa Entitlement Verification Online](https://www.border.gov.au/Busi/visas-and-migration/visa-entitlement-verification-online-%28vevo%29) (VEVO) available from the Department of Immigration and Border Protection.
* An employee can have several jobs; each employer only taxes them on the payments made by that employer.
* The updated [fillable PDF](https://www.ato.gov.au/Forms/TFN-declaration) version of the TFN declaration form is now available.  This includes at the residency question a category on WHM.
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