

# Single Touch Payroll 2018

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Q & A Session

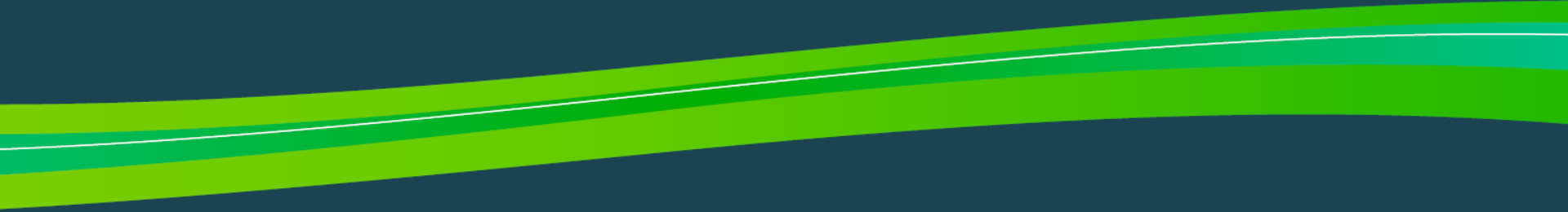
Single Touch Payroll Business Implementation Guide  
and Business Scenarios

11 April 2018

# What will be covered...

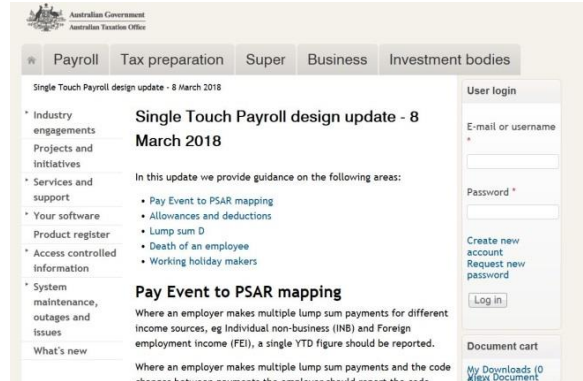
- Key Design Updates
  - › Single Touch Payroll Business Implementation Guide (STP BIG) and Business Scenarios
  - › Reference Documents
  - › Employee Commencement
  - › Deprecation of PAYEVNT.0002 (2017)
  - › Production Deployment of PAYEVNT.0003 (2018)
  - › Sending Service Providers Only
- Questions – five key themes
  - › Submitting a Pay Event
  - › BMS ID
  - › Employment Termination Payments (ETPs)
  - › File Format / Transmission
  - › General Questions
- Digital Service Provider Communication with clients

# Key Design Updates



# Single Touch Payroll Business Implementation Guide (STP BIG) and Business Scenarios

- When will the next version of the STP BIG be available?
  - Will any further design decisions impact the BIG?
- Why DSPs don't need to wait for the next version to finalise my design?
  - Is there a flow on for DSPs preparing for a 1 July implementation such as pilot testing schedules?
- What information is available in the interim?  
<https://softwaredevelopers.ato.gov.au/STPdesignupdate8March>
- What has changed in the Single Touch Payroll business scenarios v4.0?
  - Life Benefits
  - Death Benefits
  - Cessation
  - Allowances and Deductions



# Reference Documents

When developing a solution to meet Single Touch Payroll reporting obligations, the STP BIG will provide business context and should be read in conjunction with the following technical documents:

- SBR documents – PAYEVNT.003 (2018)
- STP Technical Change Roadmap v.1 (XLSX).

## [PAYEVNT.003 \(2018\) Package v1.0 Contents](#)



## [PAYEVNT.003 \(2018\) Package v1.0](#)

### Payroll Event (PAYEVNT)

Payroll Event (PAYEVNT) services provide business or their registered intermediary the ability to report payroll run information to the ATO as required by Single Touch Payroll (STP).

The web service messages are exchanged using the ATO ebMS3 protocol with the message payload constructed using the XML format. The SBR AU Dictionary has been used to define the elements within the messages.

### PAYEVNT.0003 (2018)

Name	Version number	Status	Size	Published date
ATO PAYEVNT.0003 2018 Package v1.0 Contents.docx	1.0	Final	252KB	15 March 2018
ATO PAYEVNT.0003 2018 Package v1.0.zip	1.0	Final	1.81MB	15 March 2018

## [STP Technical Change Roadmap](#)



# Employee Commencement - Expected delivery



Release	BMS Hybrid Design	Direct to ATO Online	Full BMS Solution
Function	<p>Link from employer software to ATO Online, complete information in ATO Online , Data returned to the employer.</p> <p>Includes TFN Declaration, withholding information, Medicare levy variation and choice of fund.</p>	<p>Re-use and expand ATO Online screens, to allow individual to come direct to ATO Online. Individual is able to generate commencement information for employer.</p> <p>Collection of information is dependent upon employer capability.</p>	<p>Individual uses employers software, ATO authenticates individual through Trusted Digital Identity Framework and provides data to employer to support the interaction.</p> <p>Information is pre-filled into the employers software to enable completion of employee commencement data.</p> <p>Declaration then made via STP Pay Event</p>
Benefit	<p>Information pre-filled from employer, but ATO Online manages the screen interaction, only information required for employer is returned</p>	<p>Individual can come direct to myGov as required and support a low cost interaction with the employer</p>	<p>Experience managed in employer software, ATO provides key data including residency, loans and choice of fund data.</p>

# Employee Commencement – Scenario | BMS Initiated – Single Session | Draft



Jenny



1  
Employer provides Jenny with the login credentials to access the BMS for on-boarding.



2  
Jenny decides to complete the on-boarding through the BMS



3  
Jenny logs into the BMS, completes some of her personal details and then accesses a link which takes her to myGov



4  
Jenny is authenticated via myGov



5  
Jenny completes the TFN declaration



6  
Jenny is given the option to nominate her choice of fund now or later. She decides to do it now and selects one of her existing superfunds



7  
Jenny completes the form and reviews the information she has provided




8  
Jenny submits the form including completion of the declaration.



9  
Jenny returns to the BMS and completes any remaining details required by the BMS. She reviews the information she has provided, saves the information and exits the BMS.



10  
Jenny's employer is notified by the BMS that the employee has completed the on-boarding. All the information, including what was completed in myGov, is now available for review by the employer.



## What is myGov?


A simple and secure way to access government online services

- Australian Medicare
- Australian Taxation Office
- Centrelink
- Child Support
- Department of Veterans' Affairs
- Medicare
- My Aged Care
- My Health Record
- National Disability Insurance Scheme
- Victorian Housing Registration Application

## Employment tax and super details

Your details will be sent to your employer

- > contact details
- > preferred super fund
- > tax withholding details
- > Medicare levy variation (if applicable)


Report to myATO

## Employment tax and super details

Personal details
Tax withholding
Medicare levy variation
Super fund choice
Summary

1
2
3
4
5

### Personal details

All fields marked with \* are mandatory.

Name  
Jane Richards
Tax file number (TFN)  
123 456 789
Date of birth  
01/01/1995

### Residential address

Country \*  
AUSTRAILIA
Address \*  
140 Kendall St Orley QLD 4076

### Contact details

You must provide at least one contact number

Home phone  
07 3744 1234
Work phone  
Mobile phone  
0400 222 333

Preferred phone number for employer to contact you on \*

☐ Home
☐ Work
☐ Mobile

Email

**Tax-free threshold**

❗ You don't pay tax on the first \$18,200 you earn in a financial year.

- You should **claim the tax-free threshold** if:
  - this is your only employer,
  - your employer pays you the most if you have more than one employer,
  - your income from all sources is less than \$18,200.

👉 I want to claim the tax-free threshold? ☐ Yes ☐ No

 Australian Government  
Australian Taxation Office

[Return to mySIRIUS](#)

## Employment tax and super details

Personal details

Tax withholding

Medicare levy variation

Super fund choice

Summary

1

==

2

==

3

==

4

==

5

**Medicare levy variation**

Most people find that the tax that their employer deducts from their return is more than they need to pay. You can choose the year, which will make it more likely that you will have a refund.

👉 My employer to withhold more tax from my return?

You may be able to save money on fees by using myGov and selecting eTO.

**Keep your information safe**


If you are on a shared computer, follow the

**Step 1.** Press the "Return to myGov" button.

**Step 2.** Press the "Sign out" button at the top.

**Step 3.** Close the browser tab/window.

Return to myGov



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## Deprecation of PAYEVNT.0002 (2017)

- The 2017 package of the Payroll Event service (PAYEVNT.0002 2017) has been deprecated from 29 March 2018.
- Service life end date is 26 September 2019. All consumers must have moved to the new version.
- After 29 March 2018, requests for whitelisting the PAYEVNT.0002 2017 service will only be accepted for developers who have already commenced their design and build.
- After 30 June 2018 no new digital service providers (DSPs) will be able to whitelist (excluding exceptional circumstances).
- DSPs whitelisted for the PAYEVNT.0002 2017 service can continue to use it until 26 September 2019.

## PAYEVNT.0003 (2018) Production Deployment

- PAYEVNT.0003 2018 service is now available in the SBR2 production environment.
- The PAYEVENT.0003 2018 service has enhanced functionality including:
  - mandatory BMS ID – recommended as a GUID but not mandated
  - improved response and reduced polling timeframes
  - partial file rejection for employee forms which fail validation
  - sending service provider functionality
  - support for Cross Entity Authorisation (business appointments) including making the registered agent number optional
  - year of birth for payee and associated tuple now optional
  - significant changes to the onboarding information to support the STP BIG.

## Sending Service Providers only

- Sending service provider functionality will be available in PAYEVNT.0002 2017 from 31 March 2018 and PAYEVNT.0003 2018 from 9 April 2018.
- SSP's have been contacted regarding the conditions of using the service as an SSP. A suite of supporting documents are in the final stages of endorsement.

# Questions

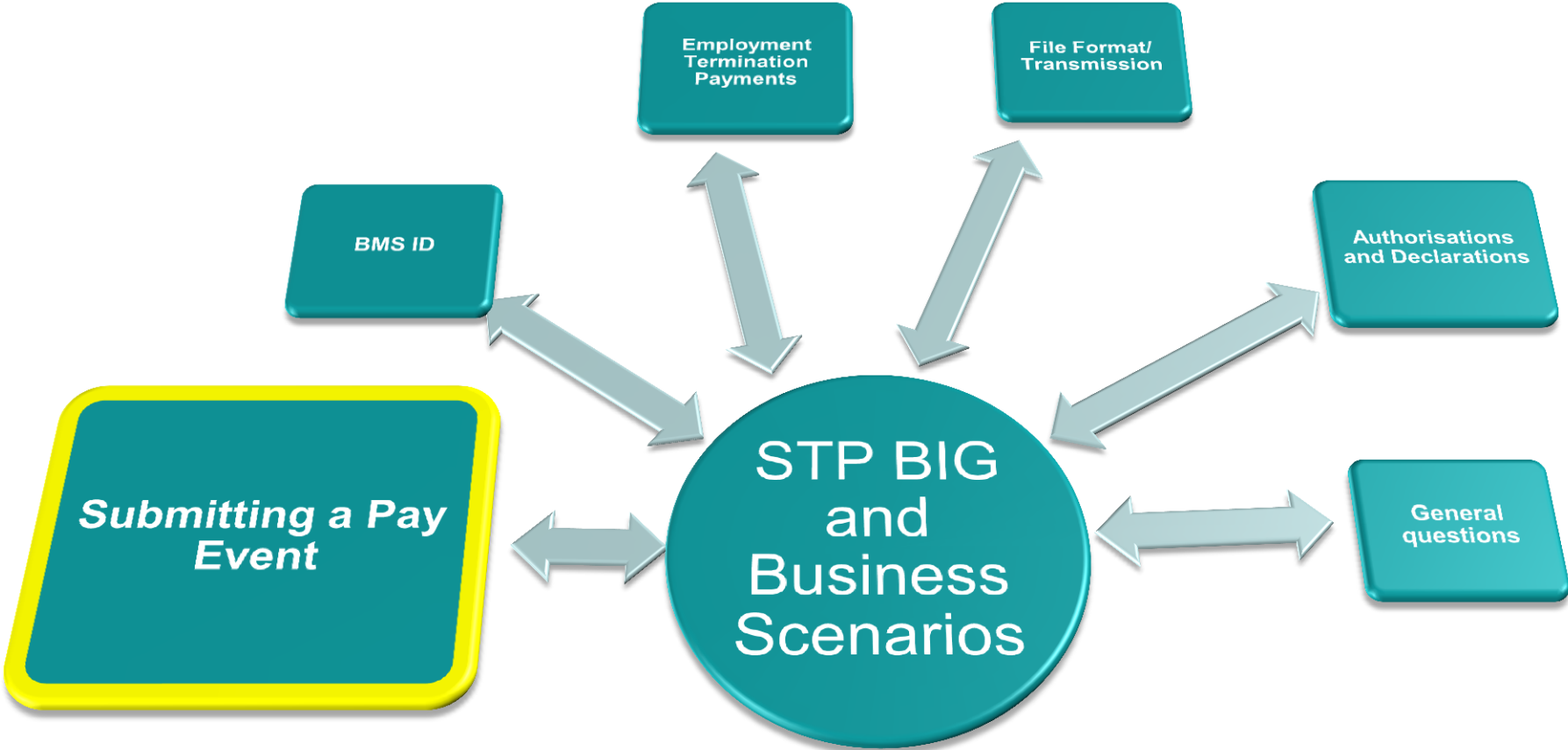
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## Key Design Updates

# Answering Your Questions



Six Key Themes



Question		Reference
1.	<p><b>Submitting a Pay Event</b></p> <p>Please confirm if we are only required to send YTD data for the employees who were paid in that particular pay event and are not required to report for all employees?</p>	<p>STP BIG</p> <p>3.1.1 Regular pay cycle</p>
	<ul style="list-style-type: none"><li>• Yes that is correct.</li><li>• You must include, at least, the YTD amounts of the employees you have just paid a payment as per Section 1.7 Scope mandatory/optional.</li><li>• You may also include other employees, if you choose to.</li><li>• For example: employees whose amounts I've "fixed" but not paid, employees included in the pay run but not paid. There are lots of options as DSPs will configure their solutions differently, and have different business processes.</li></ul>	

Question		Reference
2.	<p><b>Submitting a Pay Event</b></p> <p>If a person gets paid in payrun 3 and no other payments are made for the rest of the year, do they need to be included in future payruns?</p>	<p>STP BIG</p> <p>3.1.1 Regular pay cycle</p>
	<ul style="list-style-type: none"><li>• No, only report employees whom you've PAID.</li><li>• At the EOFY, after you have performed your validations and reconciliations to ensure you have accurate data for every employee you have paid in the financial year, then you may do a finalisation for that employee.</li><li>• That may mean you include the employee in pay 1, pay 2, pay 3, then not again until July when you do an update to finalise your employee for that financial year.</li></ul>	



Question	Reference
<p>3.     <b>Submitting a Pay Event</b></p> <p>If we report YTD for an employee with no TFN i.e. 000000000 for a month then report their YTD with their actual TFN, do we have to zero out the non-TFN data i.e. what are the key fields?</p>	<p>STP BIG</p> <p>3.1.1.7 Regular pay cycle</p>
	<ul style="list-style-type: none"> <li>• Typically, an employee has a unique identifier.</li> <li>• In STP MST, that's a Payroll ID (PAYEVNTEMP11).</li> <li>• You would report the TFN as 000000000 for some pays until you then get the TFN, which will be included against that Payroll Id for the next pay event.</li> <li>• Check the report guidance for the payee TFN field for the definitions on when to use the different dummy TFNs. They are following comparable definitions used in PSAR reporting.</li> </ul>

Question	Reference
<p>4. <b>Submitting a Pay Event</b></p> <p>If submitting a nil employee pay run (e.g. on deletion of a pay run or a pay run without values), what details do we capture for the mandatory employee fields?</p>	<p>STP BIG</p> <p>3.1.1.8 Regular pay cycle</p>
	<ul style="list-style-type: none"> <li>• Pay event must contain at least one employee. If you have no payments in a pay run, nothing to report.</li> <li>• If this employee has already been involved in another run which had values capture the YTD position for that employee, that would have been if a payment was involved but without changing the amounts.</li> <li>• That is the unchanged YTD position from the last report. But as mentioned above if the employee did not have a payment subject to withholding they do not need to be in a PAYEVNT report.</li> </ul>

Question	Reference
<p>5. <b>Submitting a Pay Event</b></p> <ul style="list-style-type: none"> <li>• A Payroll is run for a fortnightly period 12/03/2018 to 25/03/2018 - payment date on 28/03/2018.</li> <li>• There may also be Early Termination Payments (ETPs), Adjustments, and Bonuses via. manual (out of pay-cycle) payments, paid on 20/03/2018 and 23/03/2018.</li> <li>• During STP development testing, all these payments are being combined including ETPs, Adjustments Bonuses, and Normal Earnings in one upload file.</li> </ul> <p>Q - Is this recommended or do you suggest we submit each payment separately?</p>	<p>STP BIG</p> <p>3.1.3 Out of cycle</p>
	<ul style="list-style-type: none"> <li>• STP Design allows for out-of-cycles, adjustments and bonuses to be reported in one of two ways as per the 'Out of cycle payment' rules in the BIG: <ul style="list-style-type: none"> <li>– roll over into YTD's in the next regular (fortnightly) pay run, unless that is in the next financial year; <u>or</u></li> <li>– send a separate pay event for each of those special runs.</li> </ul> </li> <li>• ATO cannot recommend which method as it depends on how your software is structured. Either way, our systems will accept/handle both.</li> </ul>

Question		Reference
6.	<p><b>Submitting a Pay Event</b></p> <p>Scenario 6.1.1.3.a.i, an employee on leave without pay, why would we need to report the YTD figures for an employee who is not part of the pay event?</p> <p>Are we to send all employees YTD figures, even if they have not worked?</p>	<p>Business scenario</p> <p>6.1.1.3.a.i</p>
	<p>This scenario demonstrates that I MAY include other employees, not just those who are PAID.</p>	

Question	Reference
<p>7. <b>Submitting a Pay Event</b></p> <ul style="list-style-type: none"> <li>• A PAYEVNT is “in-progress” and has errors that are still being addressed by the client</li> <li>• SBR endpoints are down and there isn't enough turn around time for these errors until late in the 72hr window</li> <li>• Errors cannot be addressed before the time comes for the next subsequent PAYEVNT to be due to be sent</li> </ul> <p>Q 1. do we discard the previous 'in-flight' PAYEVNT and the proper Gross/PAYG figures 2. will data be subsequently corrected at the ATO in the next due PAYEVNT message?</p>	<p><a href="#">STP PAYEVNT Technical interactions</a>  <a href="#">Clarification on Partial File rejection, SLA, File Size, Recovery Strategy</a></p> <p><a href="#">ATO ebMS3 Implementation Guide</a></p>
	<ul style="list-style-type: none"> <li>• Recommend against any discarding of PAYEVNT messages. The legal obligation is to report to the ATO so this should still occur.</li> <li>• If the endpoint is down the lodgement was not received by the ATO. If you have received a technical receipt, it has been received by SBR gateway.</li> <li>• If you are waiting for the outcome of a lodgement and need to send another lodgement, then send another lodgement. They are independent lodgements and the ATO will determine the latest position based on the timestamp.</li> <li>• The ATO systems maintain concurrency based on the timestamp inside the STP report (Payroll Run Date/Timestamp (Field PAYEVNT71)) - we attempt to maintain synchronisation with the position in the lodging system. Lodgements will be received and processed separately with the subsequent lodgement used as the latest figures.</li> <li>• The 72hr Service Level Agreement (SLA) is for end to end processing from received to available on the individuals ATO online. The SLA for response from the Channel for STP is aimed at minutes to single digit hours as per the latest SLA documentation from the technical working group and updated ATO ebMS3 Implementation Guide – PAYEVNT.0003 2018 only.</li> </ul>

Question		Reference
8.	<p><b>Submitting a Pay Event</b></p> <p>1. Do pay run events need to be filed in order? If not why not?</p> <p>2. What happens if a pay run event is filed after the payment date? Does it get rejected?</p>	N/A
	<ul style="list-style-type: none"><li>• No they don't need to be lodged in order.</li><li>• We maintain sequencing via the Payroll Run Date/Timestamp (Field PAYEVNT71) value in the payload. There is no way to guarantee sequencing so we maintain concurrency by monitoring the Run Date Timestamp. Any record with a more recent run date timestamp is used as the latest position.</li><li>• We use the provided time in the records to determine sequence not timestamps from headers or our own ATO processing – this means no ATO processing dates are used to determine sequence, or order.</li><li>• In the Backend we use the Run Date/ Timestamp as the marker of 'latest', by maintaining a pointer/ foreign key to the latest record.</li><li>• During processing of a record, if the timestamp we received is greater than the currently stored cursor record we update the cursor – if it is not, we continue processing but assume we are already pointing to a 'more recent' record.</li><li>• No the record will not be rejected, but may be identified as a late lodgement depending on circumstances, noting the obligations is to report on or before the payment date or deferred date.</li></ul>	

Question		Reference
9.	<p><b>Submitting a Pay Event</b></p> <p>How do you distinguish a pay event from an update event in XML (PAYEVNT)?</p>	<p><a href="#">ATO Service Registry</a></p>
	<ul style="list-style-type: none"><li>• The service action is what our channel uses to work out which is which.</li><li>• For example: <code>&lt;ns2:Service&gt;http://sbr.gov.au/ato.payevent/2018&lt;/ns2:Service&gt;</code> <code>&lt;ns2:Action&gt;Submit.003.00&lt;/ns2:Action&gt;</code></li><li>• Short answer is that Pay event Submit messages have payer level gross/PAYGW figures but Update messages are not allowed to include them.</li><li>• See the ATO Service Registry for interaction details of both of these.</li></ul>	

Question		Reference
10.	<p><b>Submitting a Pay Event</b></p> <p>If details such as address for a payer or payee change after a payrun has been run but before the data is sent to the ATO, what version of the address should be submitted, the one at the time of the payrun or latest one available when submitted to ATO?</p>	N/A
	<p>This will depend on the payroll solution as to whether the information can be updated prior to submitting the pay event; either address can be reported in the pay event.</p>	



Question		Reference
11.	<p><b>Submitting a Pay Event</b></p> <p>Can you confirm if withholding declaration is no longer required if employer reports onboarding information via employee pay event files?</p> <p>Do we just send through the updated information and send through in the pay event file? And do we just capture the field that changed / all the relevant fields under onboarding section?</p>	N/A
	<ul style="list-style-type: none"><li>• An employer is only required to lodge TFN Declarations with the ATO, not withholding declarations. This rule existed pre-STP.</li><li>• The employer can include this updated information in the STP report but it will not be treated as a TFN declaration if the employee declaration fields are not included. This should reflect the date the form was completed by the employee.</li></ul>	

Question	Reference
<p>12. <b>File Errors</b></p> <p>Could you explain a little bit on the Parent and Child level errors?</p>	<p>Section 5.3  <a href="#">ebMS3 Implementation Guide</a></p>
	<ul style="list-style-type: none"> <li>• The Validation rules inside the PAYEVNT packages explain the type of rules and expected error conditions at the Parent(PAYEVNT) and Child (PAYEVNTEMP) level.</li> <li>• The partial rejection focus group also provides additional information on the thinking behind the ‘Hybrid Bulk’ Pattern.</li> <li>• The Standard ‘Bulk’ Pattern is all or none – so an error anywhere will reject the full file.</li> <li>• The Hybrid Bulk pattern will allow the record to be processed as long as the Parent and at least one Child are error free.</li> <li>• The Parent record (PAYEVNT) validation rules also includes an ‘interactive errors tab’ – these are where the file could not be processed by our backend system, such as trying to replace a record that is cancelled, trying to replace a record which doesn’t ‘belong’ to the same employer/Branch/BMS ID combination.</li> <li>• More information about how to interpret the Error responses can be found in Section 5.3 of the ebMS3 Implementation Guide.</li> </ul>

Question		Reference
13.	<p><b>File Errors</b></p> <p>If a file error occurs where the instruction is to contact the ATO, what details would be helpful to provide to our customers (i.e. record id, SSID, etc.)?</p>	
	<ul style="list-style-type: none"><li>• For a DSP or SSP technical support team wanting to find out about an error or the status of a message, you must supply:<ul style="list-style-type: none"><li>– The Message ID from the message - for example: &lt;ns2:MessageId&gt;A1511932949087.476a3a55-31c8-4194-8f25-a6584abe4939@1511932949088&lt;/ns2:MessageId&gt;</li><li>– Approximate date and time message sent</li><li>– Details of error received</li><li>– Product ID.</li></ul></li></ul>	

Question	Reference
<p>14. <b>Fix</b></p> <p>If we are fixing an employee's payment in the next pay run (provided within the same financial year) the fix we do will affect the BAS value for the employer.</p> <p>Is it going to be a problem if the BAS is for a different reporting period?</p>	<p>STP BIG</p> <p>3.2 Fix</p>
	<ul style="list-style-type: none"> <li>• The rules for BAS reporting are that if the fix causes the withholding amount to be reported in the wrong period, it only needs to be adjusted in the BAS if the total amount of the adjustment is over the materiality thresholds.</li> <li>• Materiality thresholds for each withholder size (small, medium and large) will be published at the end of May 2018.</li> </ul>

Question	Reference
<p>15. <b>Fix</b></p> <p>The employee data has provision for period start date and end date.</p> <p>What dates are relevant with an update event?</p>	<p>STP BIG</p> <p>3.2 Fix</p>
	<ul style="list-style-type: none"> <li>Update period start date and end date values are different, depending on the type of update.</li> <li>For example:             <ol style="list-style-type: none"> <li>update for the current EOFY to update YTD values, then you may use the date of submission or effective date</li> <li>if you are doing a prior STP finalised year AMENDMENT, you use 30 June of the prior year you are adjusting. Refer to MST Parent - Report Guidance.</li> </ol> </li> </ul>

Question	Reference
<p>16. <b>Fix</b></p> <p>Can you provide more information on how partial errors are communicated?</p>	<p>STP BIG</p> <p>3.2.4 Fixing reporting errors – employer data</p> <p>4 Business Response Messaging</p> <p><a href="#">ebMS3 Implementation Guide</a> – section 5.3</p>
	<ul style="list-style-type: none"> <li>• Where a file passes channel validation, but contains errors at the child/employee level, then the error message from the ATO will specify the record and type of error.</li> <li>• Each software will map this information differently to their end users.</li> <li>• For technical information about how to interpret the Error responses can be found in Section 5.3 of the ebMS3 Implementation Guide.</li> <li>• The employer will be able to action this error message using the rules for a 'fix.'</li> </ul>

Question		Reference
17.	<p><b>Fix</b></p> <p>If an employer submits STP data for the current period and then finds some missing allowances for an employee, can the file be resubmitted to include the same employees and the new adjustments?</p> <p>Or should the employer wait to include these adjustments in the next period?</p>	<p>STP BIG</p> <p>3.2.2 When an employer needs to report a fix</p>
	<ul style="list-style-type: none"><li>• The employer could either follow the business rules for a 'fix' or send a full file replacement.</li><li>• Full file replacement requires that none of the child/employee records have subsequently been changed or updated since the report you are trying to replace was submitted.</li><li>• Where you only have adjustments/corrections to a small number of employees, following the 'fix' rules is recommended.</li></ul>	

Question	Reference
<p>18. <b>Fix</b></p> <p>When sending through fixes for pay runs before the most recent, we currently resend the year to date records and pay period date as of the fixed date:</p> <p>example: 18/07/19 YTD \$1,000 25/07/19 YTD \$1,500</p> <p>If we realise that \$1,000 should be \$1,100 the fix we would then send through another 18/07/19 \$1,100.</p> <p>Is this correct or should we be sending 18/07/19 YTD \$1,400?</p>	<p>STP BIG</p> <p>3.2 Fix</p>
	<ul style="list-style-type: none"> <li>• No, the latest record is all you need to correct.</li> <li>• You don't need to correct prior reports: that's why we report YTD - so we never have to correct prior reports.</li> </ul>



Question		Reference
19.	<p><b>Fix</b></p> <p>If the full file submitted is for 1000 employees and subsequent adjustments are done for 50 employees, would you submit a full file replacement or send an update file for the 50 employees?</p>	<p>STP BIG</p> <p>3.2 Fix</p>
	<ul style="list-style-type: none"><li>• Both would work, preference would be an update for those 50 employees; it processes easier.</li><li>• In order to full file replace this record, one would need to submit all 1000 employees again including the now changed 50 records.</li><li>• It could depend on how the system implements this process.</li><li>• For example there is room to 'fix' those employees in your next regular payroll event.</li></ul>	

Question	Reference
<p>20. <b>Fix</b></p> <p>If you have sent an STP file to the ATO, and then realised that it is incorrect and delete the payroll period from our system, then reprocessed the payroll.</p> <p>Would you consider this a circumstance for a fix, or should we re-file? Please note the submission ID would be different from the STP file that was lodged first.</p>	<p>STP BIG</p> <p>3.2 Fix</p>
	<ul style="list-style-type: none"> <li>• To replace an STP report you must use the same submission ID (full file replacement).</li> <li>• In this scenario you can fix through either a pay event (submit) or an update event (update).</li> </ul>

Question		Reference
21.	<p><b>Finalisation</b></p> <p>Changes to previous years require amendments to previous years YTD data.</p> <p>With STP, if we changed values for an employee for previous financial year do we just send YTD values for that employee again with the previous financial years date?</p>	<p>STP BIG</p> <p>3.3 Finalisation</p>
	<ul style="list-style-type: none"><li>• If you have FINALISED a prior year STP report, then do an amendment to advise ATO that you need to update those finalised amounts.</li><li>• You would use the pay period start/end dates of 30 June of the year you are amending.</li><li>• Another submission with a final flag indicates an ‘amendment’.</li></ul>	

Question		Reference
22.	<p><b>Finalisation</b></p> <ol style="list-style-type: none"><li>1. If an employee is terminated and we send through the flag that their values are finalised, and then they are re-hired, how do we undo the finalised flag?</li><li>2. After you "Finalise" an Employee, can you modify it later if required?</li></ol>	<p>STP BIG</p> <p>3.3 Finalisation</p>
	<ol style="list-style-type: none"><li>1. You can stop sending the final indicator when you no longer think that the data is final.</li><li>2. If you finalise an employee and then realise you hadn't completed their reporting, you can either:<ol style="list-style-type: none"><li>a) send through another Final flag (amendment)</li><li>b) unfinalise the employee.</li></ol></li></ol>	

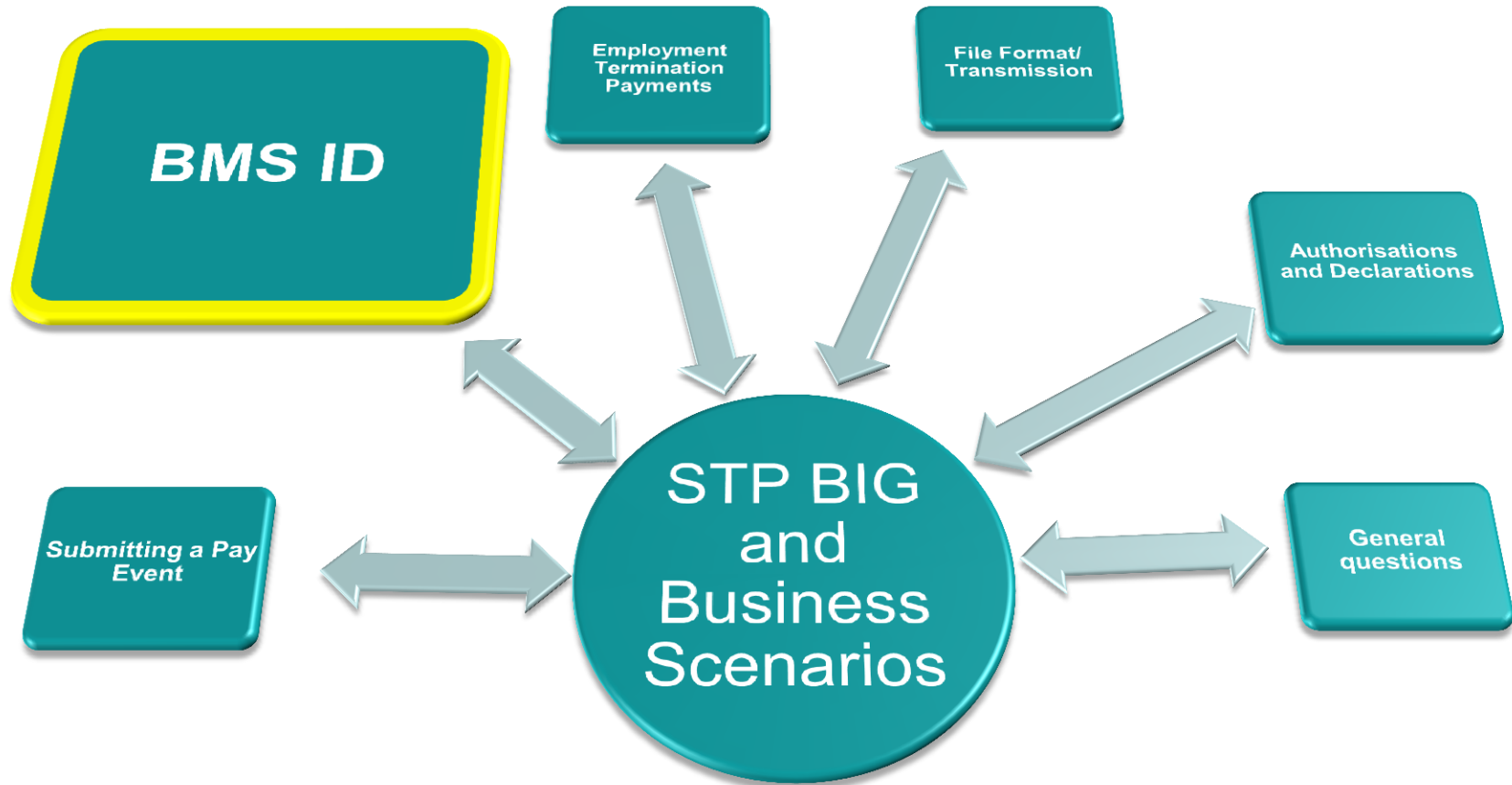
Question	Reference
<p>23. <b>Finalisation</b></p> <p>With EOFY reporting, should we send all employees again, even if they had not had a pay event, maybe since early in the year, should we still resend and flag as the final event for the pay period which includes the full financial year?</p> <p>Similar to previous like the EMPDUPE file.</p>	<p>STP BIG</p> <p>3.3 Finalisation</p>
	<ul style="list-style-type: none"> <li>• You are required to report and finalise every employee you have paid throughout the year, as you do now.</li> <li>• With STP, however, it doesn't matter when you finalise them (as long as their final data is correct and complete).</li> <li>• You can finalise before the EOFY, in the last pay of the year, or after 30 June but by cob 14 July.</li> </ul>

Question	Reference
<p>24. <b>Finalisation</b></p> <p>If an employee is set with a final indicator of TRUE, can I process another pay for them and send it via a pay event and have their YTD figures updated in myGov to reflect the additional payment or reduction?</p>	<p>STP BIG</p> <p>3.3.1 3.3.2 3.3.6 Finalisation</p>
	<ul style="list-style-type: none"> <li>• Yes, you must report any payments made to the employee after they have been finalised or any changes to the previously reported information.</li> <li>• If you finalise an employee and then realise you hadn't completed their reporting, you can either: <ul style="list-style-type: none"> <li>a) send through another Final flag (amendment) or</li> <li>b) unfinalise the employee (setting the final flag to false).</li> </ul> </li> <li>• The finalisation indicator is ATO systems flag whether the YTD figures are ready to be used for prefill by an individual.</li> <li>• Regardless of this indicator the changed figures will be updated on myGov individual screens; the indicator will allow the individual to know if they records are 'tax ready'.</li> </ul>

Question	Reference
<p>25. <b>Fix - Full File Replacement</b></p> <p>STP BIG section 3.2.8.3 and 3.2.8.4, is this stating that once an update event has been sent after the original submission, that no more full file replacements can be done for that pay period?</p> <p>Do further corrections need to be done via more update events or in the next pay period submission?</p>	<p>STP BIG</p> <p>3.2.8.3 3.2.8.4 Full file replacement</p>
	<ul style="list-style-type: none"> <li>• If a pay event is lodged and a subsequent update event is lodged before the next pay period, the data for those employees in the update event will be considered the most current YTD values.</li> <li>• To then attempt to undertake a full file replacement of the original pay event may result in the YTD values supplied in the update event being overridden by old data.</li> <li>• Because of this, any further corrections needed to the original pay event can be done using the next normal pay event for the next pay period or using an update event.</li> </ul>

Question		Reference
26.	<p><b>Finalisation</b></p> <p>If I want to modify it after it has been finalised, do I need to change the Final indicator back to False first?</p>	<p>STP BIG</p> <p>3.3.6.3 Amend finalisation after end of year</p> <p>3.3.6.4 Overpayment identified after EOFY</p>
	<ul style="list-style-type: none"><li>• No, you can amend the reporting by providing an STP report with the final flag as TRUE.</li><li>• The final flag should be set to FALSE if the information reported is not complete for the financial year.</li></ul>	

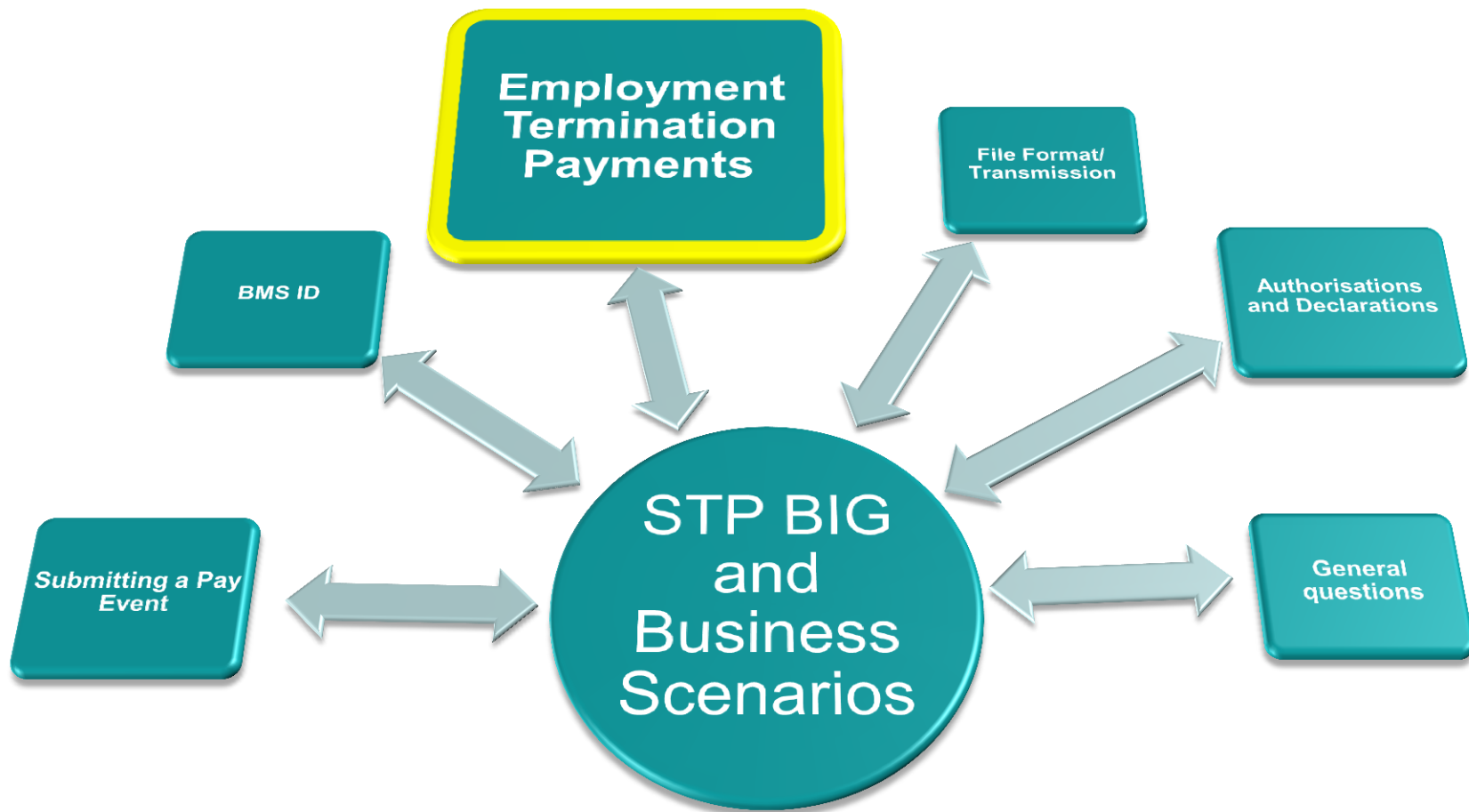




Question	Reference
<p>27. <b>BMS ID</b></p> <p>What does a BMS identify? Is it the DSP, the Employer or something else?</p>	<p>STP BIG 3.1.2 ABN/Branch/BMS ID/ Payee payroll ID</p> <p>Business Scenarios v4.0 6.1.2.2.a.i</p>
	<ul style="list-style-type: none"> <li>BMS is the Business Management System - this allows for where an employer may run their business using a number of different systems or solutions, to report directly from that software without having to combine records.</li> <li>It is a system identifier, used in addition to an employers ABN/Branch (as a secondary identifier) so the ATO systems do not accidentally clash records.</li> </ul> <p>Example:</p> <ul style="list-style-type: none"> <li>Pat Co reports for Pat from System 1 on Thursday and sends this to the ATO; ATO has 1 record for Pat</li> <li>Pat Co reports for Pat from System 2 on Friday and sends this to the ATO; the ATO now has 2 records for Pat - one from each system.</li> <li>Without this additional system identifier - in the above example the ATO would replace the Thursday record with the Friday record as the ATO would not know the business is actually running multiple pieces of software.</li> </ul>

Question		Reference
28.	<p><b>BMS ID</b></p> <p>When a company changes their ABN, is there any way (or is it ok) for them to continue to report under the same BMS or must they change their BMS?</p>	<p>STP BIG</p> <p>3.1.2 ABN/Branch/BMS ID/ Payee payroll ID</p> <p>3.4 Transition to Single Touch Payroll during a financial year</p>
	<ul style="list-style-type: none"> <li>• The BMS ID identifies the payroll product that the employer is using and should not be impacted by a change in ABN.</li> <li>• The same BMS ID can be used by more than one ABN.</li> <li>• Where a group of employees are transitioned to another BMS ID, one set of records need to be either zeroed out or finalised before a new set is created depending on the YTD transitioning strategy of the company.</li> <li>• Where employees are moved across ABN's in the employer group, the employees YTD in the new/receiving ABN should start from zero (unless it is also a change in BMS).</li> </ul>	

Question	Reference
<p>29. <b>BMS ID</b></p> <p>As a developer outside of AU, could we get an explanation of BMS ID.</p> <p>While I understand it identifies a "business management system". How does this differ from a Product ID?</p> <p>When you speak of a company - single ABN - running multiple systems and an employee existing in both systems, what is an example use case - migration from one BMS to another.</p>	<p>STP BIG 3.1.2 ABN/Branch/BMS ID/ Payee reporting ID</p> <p>Business Scenarios v4.0 6.1.2.2.a.i</p>
	<ul style="list-style-type: none"> <li>• The BMS ID allows the employer to report STP information from more than one payroll solution.</li> <li>• The separate reports are identified by the ABN/Branch and BMS id reported.</li> </ul>



Question	Reference
<p>30. <b>Employment Termination Payments (ETP) Death Benefits</b></p> <p>When a person dies during employment and up until their death they were reported in STP Events with Gross and Tax amounts.</p> <p>Irrespective of whether there is an ETP paid upon their death, should they be reported in an Update Event with Cessation Date (set to date of death) and Finalisation Indicator (set to True)?</p>	<p>STP BIG</p> <p>3.1.8 ETP Death Benefits</p>
	<ul style="list-style-type: none"> <li>• The update can be done immediately after death or as part of the end-of-year finalisation process.</li> <li>• Generally, payroll has to wait until probate notification to establish who to pay any final salary owed and/or ETP's to. This also dictates the tax to be withheld, if at all.</li> <li>• The cessation date should be reported in the next submission after it has been recorded in the employer's BMS.</li> </ul>

Question	Reference
<p>31. <b>Employment Termination Payments (ETPs)</b></p> <p>When an employer reports the ETP of an employee, will the employer report the ETP amount that is paid for current period only?</p> <p>E.g. A manager has approved some ETP payments of an employee in the current period and these have been reported to ATO (in the current period).</p> <p>The remaining ETP payments for the same employee are being approved in the next period.</p> <p>When reporting ETP payments of the employee in the next period, do we report all ETP payments again or do you report only the remaining ETP payments paid in the next period?</p>	<p>STP BIG 3.1.7 Employment termination payments</p> <p>Business Scenarios v4.0 6.1.7.3.a.iii</p>
	<ul style="list-style-type: none"> <li>• All ETP's will be reported by Type Code (i.e. 'R') and Date Paid.</li> <li>• This means that it will only ever be a cumulative total where the ETP type and the date of payment are the same.</li> <li>• Once an ETP amount has been reported, it should continue to be reported for all subsequent reports for the employee for the financial year.</li> </ul>

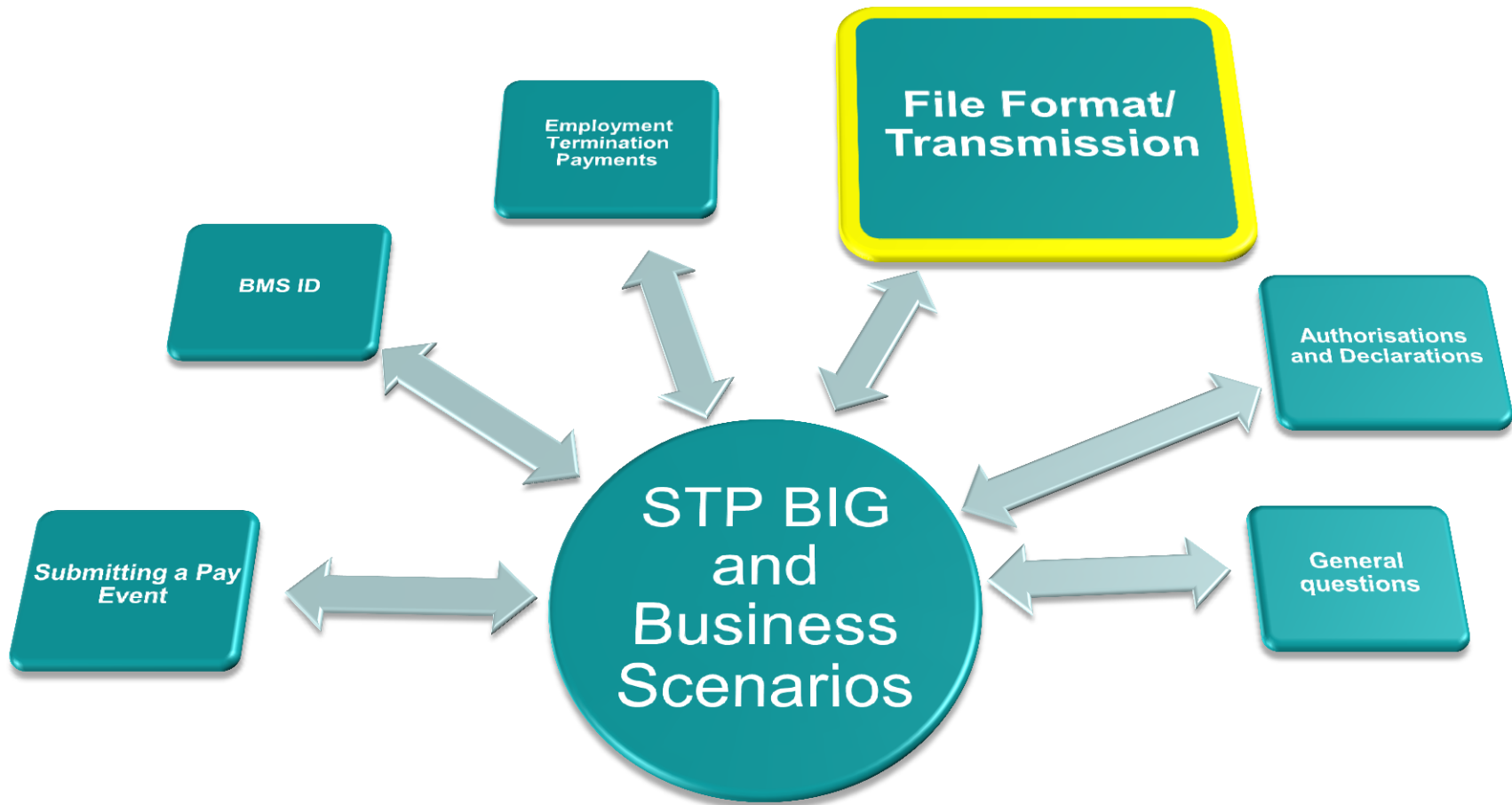
Question	Reference
<p>32. <b>Employment Termination Payments – paid out of cycle</b></p> <p>If the payment is not made on the regular pay cycle payment date, the employer may choose to treat the payment as an out of cycle payment and defer the reporting, to the next regular pay cycle payment date.</p> <p>Can an ETP paid off cycle be reported as an 'Update Event'?</p>	<p>STP BIG</p> <p>3.1.7 Employment termination payments</p>
	<ul style="list-style-type: none"> <li>• Employer should either submit an additional pay event for the out of cycle, or ensure it is captured in the next regular pay event.</li> <li>• An update event can only be used if there are no 'financials' tied to the reporting (i.e. no payments have been made). This is because the Update Event does not contain the parent/employer level information (W1 or W2).</li> </ul>



Question	Reference
<div>33.    <b>Employment Termination Payments (ETPs)</b></div> <div> 1.    If a Pensioner (who can't be reported via STP) receives an ETP, is the ETP payment required to be sent through STP?   2.    If a customer opts out of voluntarily reporting Business and Personal Services payment summary types, but this employee receives an ETP Life Benefit Payment - is the ETP required to be sent through STP? or is it that if you opt out of sending this that you dont send anything at all for that employee? </div>	<div>STP BIG</div> <div>3.1.7 Employment termination payments</div>
	<div>1.    STP reporting scope is by payment type, so if you pay an ETP, you are OBLIGED to report it (mandatory).</div> <div>2.    Yes, ETPs are required to be reported regardless of the other payment types reported for the employee. It is they payment type that is in scope not the employee that determines whether the payments are reported under STP.</div>

Question		Reference
34.	<p><b>Employment Termination Payments (ETPs)</b></p> <p>In PSAR, the ETP tax free component is defined as (only) including the pre 1983 segment and the post 1994 invalidity segment. But the STP reporting scenario (also) includes the amount under the ETP cap of a death benefit paid to a dependant.</p> <p>Has the definition of the ETP tax free component changed or is the reporting scenario incorrect or is the PSAR definition incorrect?</p>	<p>STP BIG</p> <p>3.1.7 Employment termination payments</p>
	<ul style="list-style-type: none"><li>• The definition has not changed.</li><li>• Only pre 1983 segment and post 1994 invalidity segment are required.</li><li>• An employer may report (if they choose) the tax-free component of a death benefit. This does not impact parent total or the pre-fill of the employee's income tax return.</li></ul>	

Question	Reference
<p>35. <b>Employment Termination Payments (ETPs)</b></p> <ol style="list-style-type: none"> <li>1. Can you make a payment to an employee if they are terminated and the finalisation flag is set to TRUE?</li> <li>2. A number of the ETP scenarios do not show tax on the Lump Sum A Amounts. Is Lump Sum A now tax free?</li> </ol>	<p>STP BIG</p> <p>3.3.1.5 Finalisation during the financial year</p>
	<ol style="list-style-type: none"> <li>1. Yes if you make a payment to a terminated employee with final set to TRUE, then the new submission with final set to TRUE with the additional payment will override the last submission.</li> <li>2. No, if you detect an error in the scenarios, send an email to <a href="mailto:singletouchpayroll@ato.gov.au">singletouchpayroll@ato.gov.au</a> and they will correct it.</li> </ol>



Question		Reference
36.	<p><b>File Format</b></p> <p>How are XML files generated and sent to the ATO? We need more sample programs</p>	<p>SWD website</p> <p><a href="#">STP DSP Guide to navigating the SBR technical artefacts</a></p>
	<ul style="list-style-type: none"><li>• The XML to be generated needs to be marked up as per the service specifications.</li><li>• It is sent to the ATO wrapped in an ebMS3 envelope.</li><li>• SBR services must be in ebMS3 format - however a DSP may choose to buy or partner for the ebMS3 sending capability and use the APIs or specifications provided by that sender.</li><li>• If your software is not capable of producing STP reports in XML that meets ATO requirements, you will need to look for a DSP that can transform that information for you.</li></ul>	

Question		Reference
37.	<p><b>File Format</b></p> <p>Will a CSV template be included in v.3 of the STP BIG? If so, will exact data formatting requirements be clearly outlined?</p>	N/A
	<ul style="list-style-type: none"><li>• The ATO will only be supporting SBR2/ebMS3 messages. These use XML format for the business document contained within each Pay Event message.</li><li>• The SuperStream SAFF was introduced to support existing digital channels already in place between employers and funds and was required to allow the SAFF to meet the requirements of the approved form provisions.</li></ul>	








Question		Reference
38.	<p><b>File Format</b></p> <p>Are there updated versions of the Messaging Diagram Payroll Event or the Data Definitions Payroll Event documents for PAYEVENT.0003?</p>	N/A
	<ul style="list-style-type: none"><li>• The Data Definitions documents were only WIP documents until we finalised the MST/BIG.</li><li>• The Messaging Diagram or a version of it, will probably be included in the employer guidance document which is coming soon.</li><li>• Data definitions are now covered in the MSTs. See the report guidance column in the MST or XSD.</li><li>• Note: Due to SBR constraints some business definitions in the MST are not relevant to the PAYEVNT. Use report guidance in the first instance and then business definition if no report guidance is supplied.</li></ul>	

Question		Reference
39.	<p><b>File Format</b></p> <ol style="list-style-type: none"><li>1. Where are the schema definitions / MST's for the response payload?</li><li>2. Is there a place where all the technical documents are centralized?</li></ol>	<p><a href="#">ebMS3 Implementation Guide</a></p> <p><a href="#">Technical documentation PAYEVNT.0003 (2018)</a></p>
	<ol style="list-style-type: none"><li>1. PAYEVNT does not have a response payload. It will only output the standard Emms error/information messages. From a technical perspective, section 5.3 of the ATO ebMS3 Implementation Guide will help you with implementation details.</li><li>2. All of the technical documentation is available from<ul style="list-style-type: none"><li>– <a href="http://www.sbr.gov.au/software-developers/developer-tools/ato/employer-obligations-eo2">http://www.sbr.gov.au/software-developers/developer-tools/ato/employer-obligations-eo2</a>.</li><li>– <a href="http://www.sbr.gov.au/software-developers/developer-tools/ato/ato-common-information-documents">http://www.sbr.gov.au/software-developers/developer-tools/ato/ato-common-information-documents</a>.</li></ul></li></ol>	



Question		Reference
40.	<p><b>File Format</b></p> <p>Are there some sample programs on using ebMS3 standard to generate the XML envelope messages?</p> <p>Could you provide us some sample programs? Then it would be easy to understand how to develop software to submit messages to ATO.</p>	<p><a href="#">STP software developer training package</a></p> <p><a href="#">STP SBR navigation guide</a></p>
	<ul style="list-style-type: none"><li>• An STP message is made up of two main components:<ul style="list-style-type: none"><li>– the payload in XML format</li><li>– The envelope in eBMS3/AS4</li></ul></li><li>• To understand the scope of implementing an eBMS3/AS4 solution, review the <a href="#">STP software developer training package</a> in the first instance. It also covers choices on eBMS3 implementation.</li><li>• Also check out the <a href="#">STP SBR navigation guide</a> to all of the relevant ATO SBR documentation you will need to build your own solution.</li></ul>	

Question		Reference
41.	<p><b>File Transmission</b></p> <p>As we are based out of Australia, our timestamp will be in NZ time. Is this ok?</p>	N/A
	<ul style="list-style-type: none"><li>• The Timestamp is UTC – Coordinated Universal Time. Please see ISO 8601, one would need to convert NZT to UTC.</li><li>• A correctly formed timestamp has the following format: &lt;ns2:Timestamp&gt;2017-12-14T05:22:31.306Z&lt;/ns2:Timestamp&gt;</li><li>• Adding a Z to the end of your timestamp is not enough. You need to ensure you convert your timestamp from its current time to UTC. For example, a file generated in Auckland at 1am on Tuesday 24<sup>th</sup> April would convert to a UTC of Monday, 23/4/2018 @13:00</li></ul>	

 <b>Auckland, New Zealand</b> NZST (UTC +12)	Tue, 24 Apr 2018	1:00 am	
			
 <b>Canberra, Australia</b> AEST (UTC +10)	Mon, 23 Apr 2018	11:00 pm	
			
<b>UTC, Time Zone</b> (UTC +0)	Mon, 23 Apr 2018	13:00	

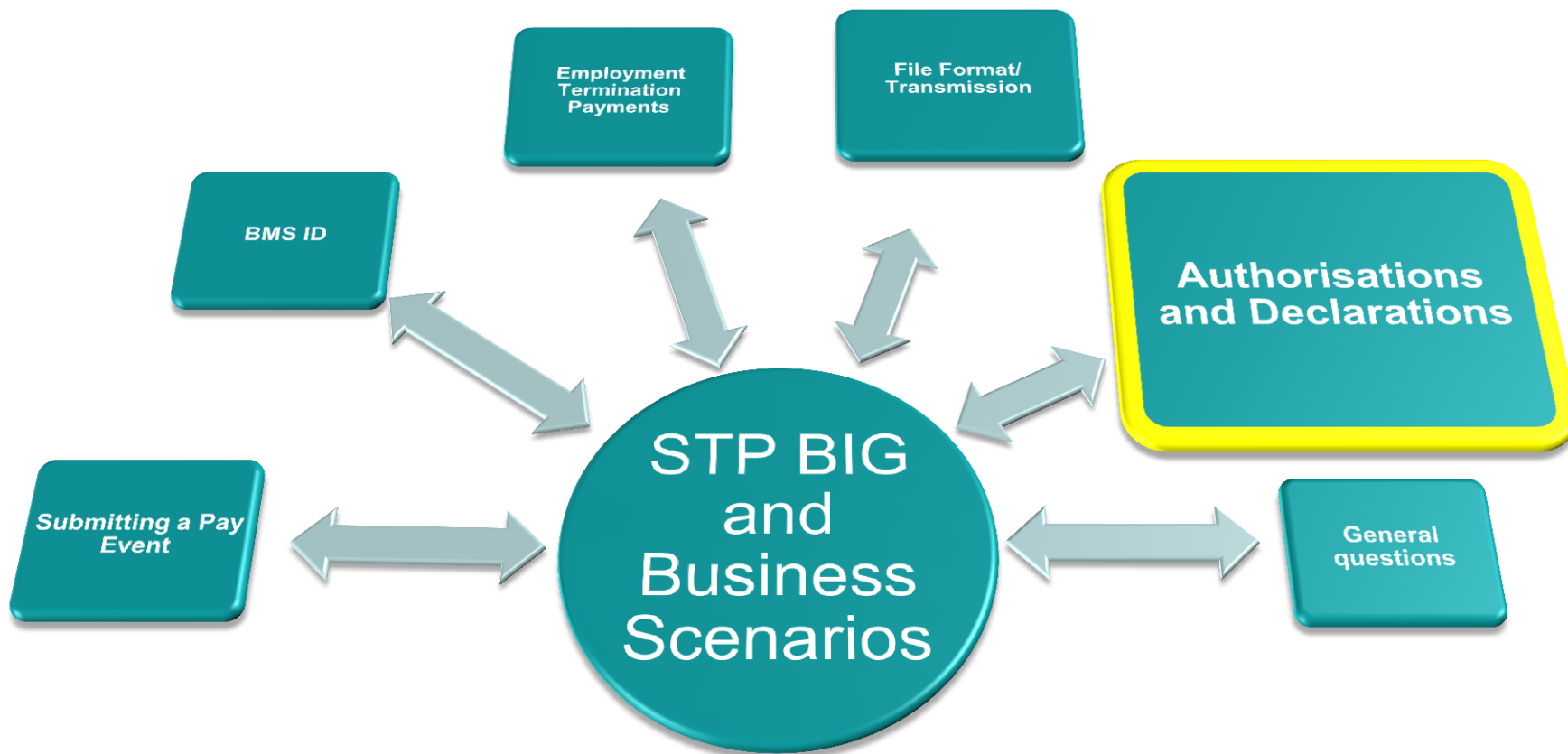
Question		Reference
42.	<p><b>File Transmission</b></p> <p>Is there any plan in the future for the ATO to simplify reporting for STP? e.g. allowing an option for companies to upload the XML documents directly via ATO portal without having to go through ebMS3 process.</p> <p>By having your own built ATO portal, companies will be able to manager their submission of these documents easier, see status, receive reminders, send feedbacks and any other tasks.</p> <p>There must be something that can be done for business owners as well. Rather than have multiple sections/areas to report their business documents, it is recommended to combine them into one solution.</p>	N/A
	<p>No. SBR is the preferred channel supported by the ATO for development of services.</p>	

Question		Reference
43.	<p><b>File Transmission</b></p> <p>Will the ATO release an STP equivalent of the SAFF file that all DSPs must be able to create? Gateways must accept?</p>	N/A
	<p>No, the ATO will not be releasing an STP equivalent of the SAFF file.</p>	

Question		Reference
44.	<p><b>File Transmission</b></p> <p>In 2016, the ATO introduced CAA (cloud software authentication and authorisation). For SBR1 lodging payment summaries and tax declarations, we were required to pass the SBR software ID as part of the transaction.</p> <p>Do we need to do something similar for pay events / ebMS3?</p>	<p><a href="#">Cloud Authentication and Authorisation software developer kit</a></p>
	<ul style="list-style-type: none"><li>• Yes, PAYEVNT also supports CAA.</li><li>• The SSID will operate the same way.</li><li>• See the <a href="#">Cloud Authentication and Authorisation software developer kit</a> on implementation details.</li></ul>	

Question		Reference
45.	<p><b>File Transmission - Sending Service Providers</b></p> <p>Will the ATO govern transactional costs gateway providers charge?</p>	N/A
	<p>No, the ATO does not have the authority to govern transactional costs charged by gateway/sending service providers.</p>	

Question	Reference
<p>46. <b>External Vendor Testing Environment (EVTE)</b></p> <ol style="list-style-type: none"> <li>1. Our understanding of the process to performing the conformance tests in EVTE would involve us getting an 'EVTE Product ID' from our account manager and test against all of the test scenarios listed out in the conformance suite. Our understanding is that if we test against all the test scenarios in the conformance suite, we have satisfied the self-assessment?</li> <li>2. Conformance suite has test cases for Submit and Update, however it does not have test cases for Full File Replacement, so we are assuming this is optional?</li> </ol>	N/A
	<ol style="list-style-type: none"> <li>1. Yes. Conformance suite testing in EVTE is self assessed. The tests included in the documentation confirms the ability of your software to handle the various technical aspects critical to sending well formed messages and receiving and processing responses. It does not indicate any compliance to the STP BIG.</li> <li>2. Yes Full File Replacement is optional. The test cases are to give sufficient variation to ensure you can confirm you can receive and process various types of responses as well as confirm you can send well formed messages.</li> </ol>





Question	Reference
<p>47. <b>Authorisations and Declarations</b></p> <p>Authorisations and declarations Section 5 STP BIG version 2.0 5/12/17 indicates that the declaration and acknowledge of accuracy will need to be provided at the point of “final hop” (final transmission to ATO).</p> <p>How will this declaration be made by employers?</p>	<p>STP BIG</p> <p>Section 5 Authorisations and Declarations</p>
	<ul style="list-style-type: none"> <li>• The declaration needs to be in writing (may be electronic format).</li> <li>• The fields of data that represent the declaration and authorisation (PAYEVNT37-39; PAYEVNT41-43) of the submission are to be included in the “final hop”, as the direct connector to ATO. However, that does not indicate that these fields are captured/provided only at the “final hop”. These fields may be captured by the employer or other roles defined in S5.2 of the BIG V2.0.</li> </ul>

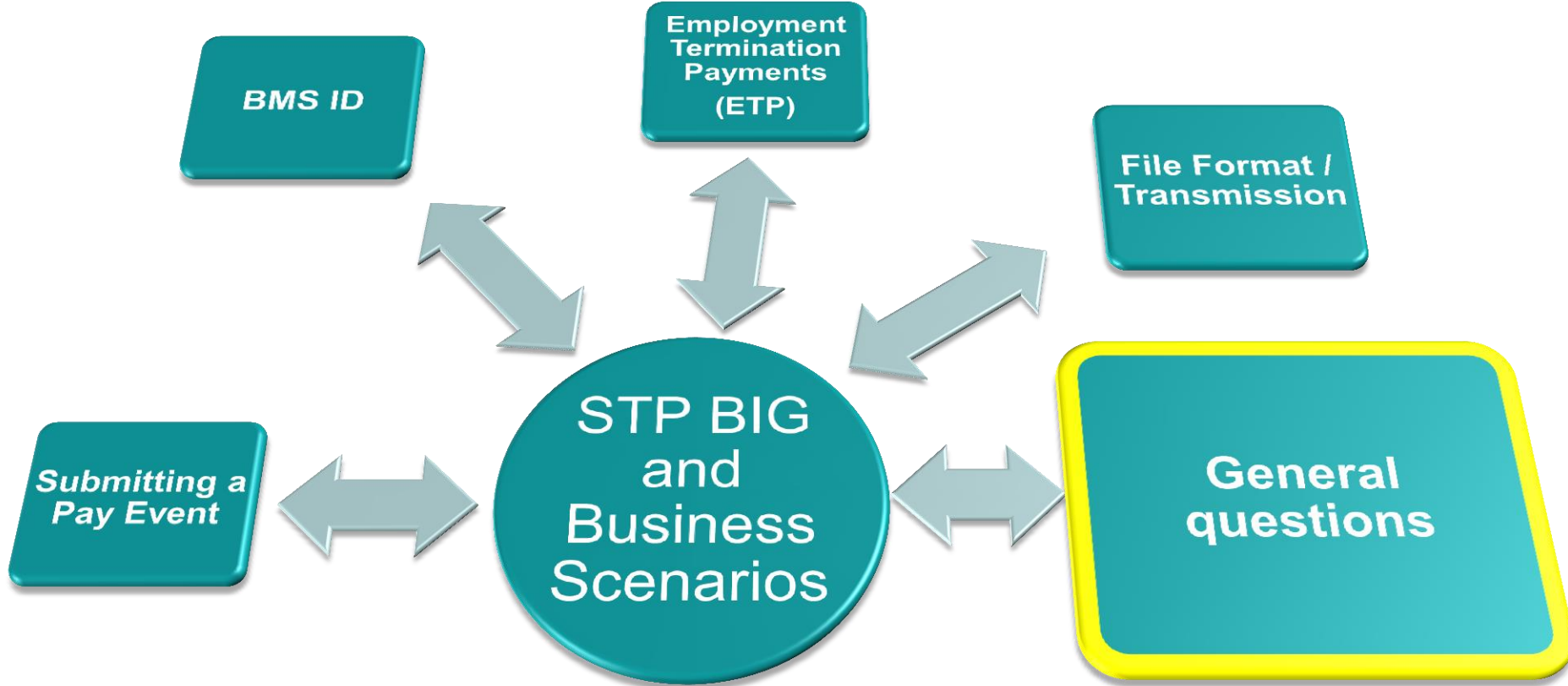
Question		Reference
48.	<p><b>Authorisations and Declarations</b></p> <p>What verification tool will be provided by DSPs to enable employers to make this declaration? I.e. if employer is to declare that it is correct we will need to validate line by line or have the ability to exception report what has changed?</p>	<p>STP BIG</p> <p>Section 5 Authorisations and Declarations</p>
	<ul style="list-style-type: none"><li>DSPs needs to provide the means for the declaration to take place and then ensure the appropriate fields are populated.</li><li>The declaration examples use language like “tick this box to sign the declaration with the <b><i>credentials used to login</i></b> and to authorise lodgement with your approved payroll software’s AUSkey on behalf of the ABNs included”.</li><li>The italicized words above may offer validation of the actual user whom makes the declaration.</li></ul>	

Question	Reference
<p>49. <b>Authorisations and Declarations</b></p> <p>We are registered as a Tax Agent through the Tax Practitioners Board.</p> <p>The BIG suggests that we can be absolved from requiring our clients to perform an authorisation with each and every payroll and that we can instead obtain a 'standing' authorisation from each client.</p> <p>We believe our understanding is correct – can you please confirm?</p>	<p><a href="#">STP Authorisations and declarations scenarios</a></p> <p>S2 figure 1</p>
	<ul style="list-style-type: none"> <li>• "standing" authorisation ONLY refers to a payroll where there is no variation.</li> <li>• That is, it's the same amount for employees every pay.</li> <li>• If that's not the case, then you have to obtain employer approval.</li> <li>• You may obtain that approval at final submission of master data or upon finalisation of the result.</li> </ul>

Question	Reference
<p>50. <b>Authorisations and Declarations</b></p> <p>Were a declaration is being made by a payroll bureau (i.e. outsourced offering) and bureau agent is not a tax agent, is email confirmations from the employer sufficient for bureau operator to submit the STP file as though employer sending the file?</p>	<p>STP BIG</p> <p>Section 5 Authorisations and Declarations</p>
	<ul style="list-style-type: none"> <li>• The bureau (if it meets the requirements of the TPB) must be registered or is in breach of the <i>Tax Agent Services Act 2009</i> and will be unable to disclose themselves as an intermediary in the pay event without a Registered Agent Number (RAN).</li> <li>• Employer Declarations must be in written form: this includes hardcopy, softcopy (i.e. tickbox) or email.</li> <li>• Cannot be verbal/phone.</li> <li>• See TPB website for more information.</li> </ul>

Question	Reference
<p>51. <b>Authorisations and Declarations</b></p> <p>In relation to recent AS4-related changes regarding intermediaries, we now need to use our own ABN as the "Reporting Party ABN" (i.e. the payer ABN) rather than using the employer's ABN as the report party and using our own ABN as the intermediary.</p> <p>Apparently the "reporting party" now refers to the party that has the obligation to report (i.e. the employer) only when they are not using an intermediary.</p> <p>If the employer uses an intermediary, then it's the intermediary that is now considered to be the reporting party (at least when they have a registered agent number which we do). Is this really the case?</p> <p>And if so, how does the ATO know who the actual employer/payer is (since we aren't reporting their ABN as the reporting party anymore?</p> <p>Does this only apply to the AS4 header/envelope but does not effect the PAYEVNT messages themselves?</p>	N/A
<ul style="list-style-type: none"> <li>• To ensure your message passes the authorisation checks, the reporting party in the payload MUST be the employer or payer. That has not changed.</li> <li>• If the employer has an intermediary (either a registered agent or a business appointment), the ABN and/or the RAN of the intermediary must also be included in the Payload.</li> <li>• The AS4 details for the header and relationship to the Reporting party and intermediary in the payload is more detailed than this section allows for.</li> <li>• Contact <a href="mailto:dpo@ato.gov.au">dpo@ato.gov.au</a> if you need more information on AS4 header requirements.</li> </ul>	

Question		Reference
52.	<p><b>Authorisations and Declarations</b></p> <p>The missing details for the Sending Service Provider declarations are holding up our development. When will those details be available?</p>	N/A
	<p>There will be some wording updates to the declarations section in the next version of the STP BIG that will be published mid May 2018.</p>	



Question	Reference
<p>53. <b>Remittance of PAYG</b></p> <ol style="list-style-type: none"> <li>1. We have recently seen a suggestion that amounts for Lump sum D, exempt foreign income and the tax-free component of an ETP are not to be included in the Payer Total PAYGW Amount. Can this be confirmed?</li> <li>2. Rounding rules are not specified, do we report cents or round to dollars as in PAYG Payment Summary?</li> </ol>	<p><a href="#">Single Touch Payroll Design updated – published 8 March 2018</a></p>
	<ol style="list-style-type: none"> <li>1. Yes, this is the requirement. As those three amounts are not 'payments subject to withholding' and not reported at W1 and W2 they are not to be included in the parent total. The diagram in the BIG has been updated and will be included in the next version of the BIG.</li> <li>2. Reg.22 (TAA regs) applies to round the income amounts by disregarding cents. Reg 23 ensures that all withholding amounts are whole dollars. Therefore there should be no rounding. Where the MST requires dollars and cents (i.e. parent totals = money) then the cents should be '00'.</li> </ol>



Question	Reference
<p>54. <b>Reportable Employer Super Contributions (RESC) Payments</b></p> <p>Are RESC payments to be included in the Super Liability Amount (PAYEVNTEMP84)</p>	<p>STP BIG</p> <p>3.3.3 Reportable fringe benefit amount/Reportable employer superannuation contributions</p> <p>(Refer to 3.3.3 for business context on RESC)</p>
<ul style="list-style-type: none"> <li>• RESC amounts should be reported in RESC field (PAYEVNTEMP111) . This could be at finalisation.</li> <li>• Salary sacrificed superannuation can be included in the Super Liability Amount where they cannot be separately identified from SG amounts (BIG 3.1.1.6). Noting that any salary sacrificed superannuation amounts included in the Super Liability Amount will still need to be reported separately as a RESC amount where required, see <a href="https://www.ato.gov.au/Business/Super-for-employers/In-detail/Salary-sacrifice/Reportable-employer-super-contributions---for-employers/?anchor=Workingoutifcontributionsarereportable#Workingoutifcontributionsarereportable">https://www.ato.gov.au/Business/Super-for-employers/In-detail/Salary-sacrifice/Reportable-employer-super-contributions---for-employers/?anchor=Workingoutifcontributionsarereportable#Workingoutifcontributionsarereportable</a></li> </ul>	

Question		Reference
55.	<p><b>myGov Accounts for Employees</b></p> <p>Will it be mandatory to have a myGov account as an employee? If so, how will this be enforced?</p>	N/A
	<ul style="list-style-type: none"><li>• myGov is not compulsory.</li><li>• By having a myGov account, employees will have timely access to their year to date payment and super information from their employer.</li><li>• We are developing a communication strategy to provide support to employees.</li><li>• Where an employee uses a registered agent to complete their tax return their STP information will be made available to their agent and will not require a myGov account.</li></ul> <p>Employees who do not have the capability to obtain a myGov account can:</p> <ul style="list-style-type: none"><li>• Contact the ATO and request a copy of their STP information.</li></ul>	

Question		Reference
56.	<p><b>myGov Accounts for Employees</b></p> <p>Will the ATO communicate use of the myGov portal to 'all' taxpayers or will the ATO leave this for individual Employers to communicate?</p>	N/A
	<p>There is a pack being developed as we speak that employers can give their employees around the use of myGov under STP and the fact that they will (most likely) not see Payment Summaries once their employer reports under STP.</p>	

Question	Reference
<p>57. <b>Reconciliations</b></p> <ol style="list-style-type: none"> <li>1. Is there a recommended way to reconcile what is in the businesses system to what the ATO believes they have in their system?</li> <li>2. Is there an ATO report which is provided to the Employer at End of Year to reconcile against their own reports?</li> </ol>	N/A
	<ol style="list-style-type: none"> <li>1. The ATO does not adjust any STP data it receives from employers. Therefore the information held by the ATO should always reflect what is in the employers BMS. <ul style="list-style-type: none"> <li>– It is not envisioned that an employer would need to reconcile between the ATO system</li> <li>– The employer will be notified of any submissions that have not been processed and these return messages should be managed within their own BMS.</li> </ul> </li> <li>2. The employer can view the reports that have been reported and the employer amounts. The employer cannot reconcile the employee amounts as the employers payroll system is the source of truth for these records.</li> </ol>

Question	Reference
<p>58. <b>Deferrals</b></p> <p>If a software vendor has submitted a deferral notice application, who is liable if the date is missed? The vendor or the employer?</p> <p>Can employers apply separately for a deferral, if software vendor has already applied?</p>	<p>SWD Website Document Library</p> <p><a href="#">STP Deferral Evidence Package (DEP)</a></p>
	<ul style="list-style-type: none"> <li>• Where a deferral is granted to a DSP, that deferral also covers their clients.</li> <li>• If the employer needs additional time, then they should apply for a deferral directly to the ATO indicating the reasons for requiring further deferral over and above the DSP deferral.</li> <li>• STP is an employer obligation and is their responsibility.</li> <li>• DSP's should apply for a deferral by the end of May 2018 to avoid any compliance risk for their customers.</li> </ul>

Question	Reference
<p>59. <b>Deferrals</b></p> <p>If a DSP provides an employer with a DRN, can the employer keep looking for a better/cheaper option?</p> <p>Is a DSP able to provide a DRN and then make it impossible to export the required data in the scenario an employer does find a preferred third party Sending Service Provider?</p>	N/A
	<ul style="list-style-type: none"> <li>• There is nothing stopping an employer moving BMS. There are just some rules that everyone should understand: <ul style="list-style-type: none"> <li>– The DRN only covers employers/clients of the DSP as at the date the deferral was granted</li> <li>– The employer must commence their STP reporting with that DSP for the deferral to be effective.</li> </ul> </li> <li>• Therefore, if the employer moves products/DSP, it is likely they will not be covered by a DSP deferral and they will need to apply for their own deferral from the ATO.</li> </ul>

Question		Reference
60.	<p><b>Encryption</b></p> <p>When will encryption be supported? Is there a test environment that we can use to test before going live?</p>	N/A
	<ul style="list-style-type: none"><li>• Encryption in transit is already in place through the ebMS3/AS4 messaging solution.</li><li>• ATO are in the early design phases for the payload encryption solution however we don't have a scheduled delivery date at this stage.</li><li>• We expect this will be available within the next 12-18 months.</li></ul>	

Question	Reference
<p>61. <b>Data Matching</b></p> <ol style="list-style-type: none"> <li>1) Will the ATO be checking sent employee personal data for discrepancies with ATO records e.g. Legal name, address etc.?</li> <li>2) If the ATO is checking, what data is being checked and how will the ATO manage discrepancies?</li> <li>3) Assuming the ATO raises error messages with the employer, is the ATO data to be considered the source of truth and the employer can amend the data without confirming with the employee?</li> </ol>	N/A
	<ul style="list-style-type: none"> <li>• The ATO does not update an employee's tax registration information from STP reports. It is understood that an individual may wish to provide different information to their employer (e.g. addresses) than what they provide to the ATO.</li> <li>• Where the ATO cannot identify the individual the employee information will not be made available through myGov or tax agent pre-fill reports.</li> <li>• There are no return messages generated through STP payroll reporting where ATO information does not match that reported by the employer.</li> </ul>



Question		Reference
62.	<p><b>Working Holiday Makers</b></p> <ol style="list-style-type: none"><li>1. Can Working Holiday Makers have Allowances and Deductions reported?</li><li>2. Do working holiday maker gross and tax amounts also get included in the normal employee gross/PAYG fields or only in the special WHM ones?</li></ol>	N/A
	<ol style="list-style-type: none"><li>1. Allowances should be reported in Gross salaries and wages (WHM) and not separately itemised. There is no change to how this is reported today. Deductions should be itemised.</li><li>2. There is a specific tuple in the PAYEVNTemp for working holiday makers gross and taxable. They should be used when you have deemed the employee is a working holiday maker.</li></ol>	

Question		Reference
63.	<p><b>STP Queries</b></p> <p>Will each employer be allocated an ATO agent for STP queries?</p>	N/A
	<ul style="list-style-type: none"><li>No, each employer will not be allocated an ATO agent for STP queries.</li></ul>	

Question		Reference
64.	<p><b>Future Changes</b></p> <p>Will there be more changes planned before 1 July 2018 on the following documents:</p> <ul style="list-style-type: none"> <li>• Business Scenarios</li> <li>• STP Architecture</li> </ul>	N/A
	<ul style="list-style-type: none"> <li>• Currently we are looking at scenarios for transition to STP and may make any other additional changes subject to feedback.</li> <li>• We expect to publish an update of the BIG in May 2018. This will provide additional clarification for DSPs. DSPs are able to rely on the current BIG and March Design update.</li> <li>• There are no additional planned changes to the STP messaging other than those identified in the technical roadmap.</li> </ul>	

Question	Reference
<p>65. <b>Inter-Agency Reporting</b> Public records indicate the ATO is currently permitted to exchange confidential records.</p> <p>Can you provide clarification on the following:</p> <ol style="list-style-type: none"> <li>1) When will integration of the data, supplied by employers, to other agencies commence?</li> <li>2) In the short term what if any implication will STP reporting have for inter-agency communication?</li> <li>3) Depending on the answer to the previous question will a period of grace exist to ensure that taxpayers reliant on financial support from other government agencies are not adversely affected by incorrect transactions loaded through STP?</li> </ol>	N/A
<ul style="list-style-type: none"> <li>• There are no current plans to integrate STP data with other agencies.</li> <li>• There is currently a co-design process being undertaken between DHS and ABSIA members, which the ATO is a participant, looking at future opportunities to improve reporting from employers and employees to DHS.</li> <li>• The outcomes from the co-design process will inform any future Government decisions on whether to expand STP beyond the current tax and superannuation reporting.</li> <li>• Where STP replaces existing information that is shared with other departments (Payment summary information and TFN declarations). STP data will be provided to other Government Agencies as a part of the existing data exchange process.</li> </ul>	

# Digital service provider communication with clients

- ATO advised they will be writing to employers from 6 March 2018 to remind them of their obligations, copies of this correspondence is available on the [SWD website](#).
- Additional support material for communicating with your clients about Single Touch Payroll and their obligations is also available on the SWD website

- [ATO Factsheet](#)
- [Checklist](#)
- [DSP Information Pack](#)



- Digital service providers need to communicate with their clients now about Single Touch Payroll
  - It is imperative your clients understand the type of solution you will be providing them
    - End to end – no further action required by clients
    - File (STP report) only – clients need to source their own sending service provider
- ATO will be contacting digital service providers to understand their deployment and transition plans
- Comprehensive employer information can also be found on [ato.gov.au](#)

# Questions

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## Six Key Themes

# Further Information

Please contact us if you have any further questions.

**singletouchpayroll@ato.gov.au**

**CONTACT US**



For further information about Single Touch Payroll please visit our websites:

[www.ato.gov.au/business/Single-Touch-Payroll](http://www.ato.gov.au/business/Single-Touch-Payroll)

[www.softwaredevelopers.ato.gov.au/STP](http://www.softwaredevelopers.ato.gov.au/STP)

If you plan to develop an STP enabled product, you must register at [www.sbr.gov.au](http://www.sbr.gov.au)