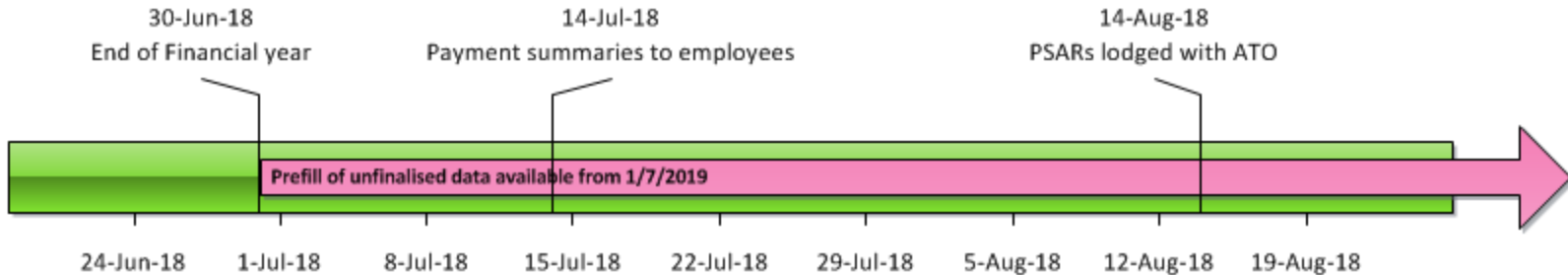


STP – prefill unfinalised data in IITR

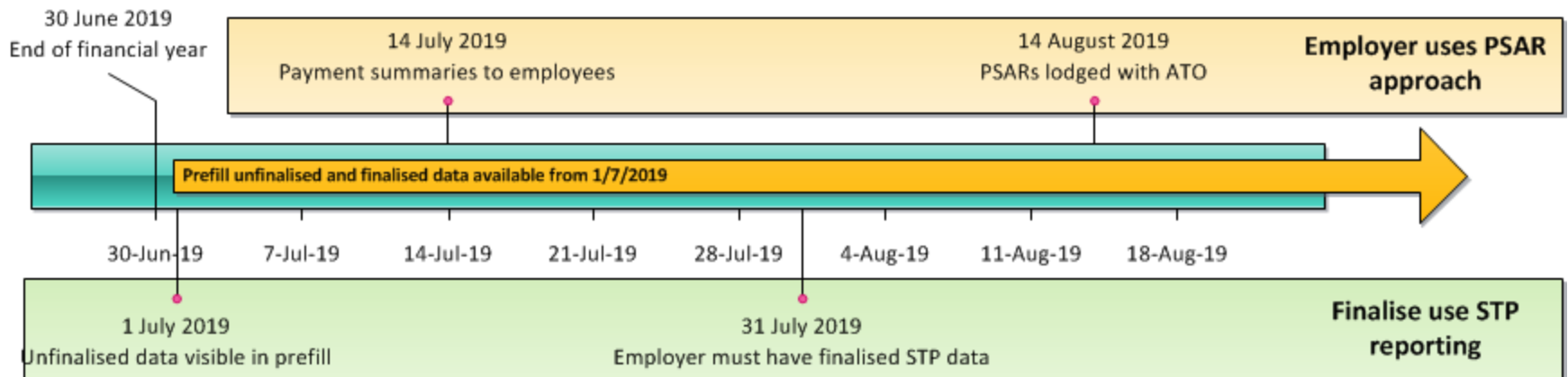
Old reporting regime for FY 2018.

An employer finalised using PSAR or STP reporting.
Only finalised data was visible



Reporting regime for FY 2019.

An employer can finalise using either PSAR or STP reporting.
Both finalised and unfinalised data will be visible in Pre-fill.



Note: The ATO is still confirming the date unfinalised data will be available through Prefill. Any change from 1 July 2019 will be circulated through DPO communications.

Changes to MST to support unfinalised STP data

PIITR.0006 Request

No changes to the Request – you **cannot** request only finalised or only unfinalised.

PIITR.0006 Response

Under context of Income > Payment Summaries > Individual Non Business Income:

- **New element** – Salary and Wages Provided Data Finalised. (IITR6625)
- **Also appears under**
 - Payment Summaries > Personal services income. (IITR6627)
 - Employment Termination Payment (IITR6626)
 - Foreign Employment Payment (IITR6628)
- **Use of the new field**
 - Boolean – TRUE if source of Payment summary is from STP reports and has been finalised by the employer
 - FALSE – if source of payment summary is from STP reports and has not been finalised by the employer.
 - NULL – if source of payment summary is from PSAR reporting.
- Change to meaning of PAYGW – Amendment code
 - Existing labels has had a label change to PSAR Amendment Code to indicate if data is sourced from PSAR.
 - If source of data is STP then this field will be NULL.
- Change to labels for Date available for prefilling
 - Now called Date last updated to reflect this could be the date unfinalised, finalised STP data was last updated or PSAR data was updated/amended.

Income statement 1

STP – prefilling unfinalised STP report data

Request prefill for employee on 2/7/2019 sends this subset of data in response.



Sample Prefill – 1/7/2019

Employer	Income	Tax
Fun Works Company Not tax ready	\$16,000.00	\$3,500.00 ^

Employer legal name
Entertainment Emporium

Employer ABN/Branch
44 222 444 232 / 004

BMS ID ?
6c234c6c-620-4b17-b9e7-78a5c6caa3

Period
01/07/2018 – 14/12/2018

Reported date
14/12/2018

Income

Gross payments- individual
\$16,000.00

Tax withheld

PAYG withholding - individual
\$3,500.00

Employer	Income	Tax
Fun Works Company Not tax ready	\$4,200.00	\$1,120.00 ^

Income statement 2

Employer legal name
Entertainment Emporium

Employer ABN/Branch
44 222 444 232 / 004

BMS ID ?
d61d2855-9ca1-4468-9eeb-d2970f58b47

Period
01/07/2018 – 14/12/2018

Reported date
14/12/2018

Income

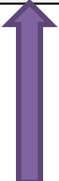
Gross payments- individual
\$4,200.00

Tax withheld

PAYG withholding - individual
\$1,120.00

Payment Summaries		
Individual Non Business Income	1	2
Reporting Party's Pay As You Go Sequence Number	1	2
Salary and Wages Provided Data Finalised	FALSE	FALSE
PAYGW - INB Date last updated	1/07/2019	1/07/2019
PAYGW - INB Payer ABN	44222444232	44222444232
PAYGW - INB Payer WPN		
PAYGW - INB Period from	1/07/2018	1/07/2018
PAYGW - INB Period to	14/12/2018	14/12/2018
PAYGW - INB PSAR Amendment code		
PAYGW - INB Payer Name	Entertainment Emporium	Entertainment Emporium
PAYGW - INB Gross Payment	16000	4200
PAYGW - INB Tax Withheld	3500	1120
PAYGW - INB Total Allowance		
PAYGW - Reportable Fringe Benefits		
Is the employer exempt from FBT under section 57A of the FBTA 1986?		
PAYGW - Reportable Employer Super Contributions		
PAYGW - CDEP Payment		
PAYGW - Lump Sum A		
Reporting Party's Pay As You Go Sequence Number (Instant)		
PAYGW - Lump Sum B		
PAYGW - Lump Sum D		
PAYGW - Lump Sum E		
PAYGW - Lump Sum A Type		
PAYGW - Union / Professional Association Fees		
PAYGW - Workplace Giving		
PAYGW - Exempt Foreign Employment Income		
PAYGW - Deductible amount of UPP of the annuity		
PAYGW - Other Income		
PAYGW - Income Type DINB		

1. Employer has reported for employees through the 2019 FY. STP information now available for prefill.



Income statement 1

Employer	Income	Tax
Fun Works Company Tax ready	\$16,000.00	\$3,500.00 ^

Employer legal name
Entertainment Emporium

Employer ABN/Branch
44 222 444 232 / 004

BMS ID ?
6c234c6c-620-4b17-b9e7-78a5c6caa3

Period
01/07/2018 – 14/12/2018

Reported date
14/12/2018

Income

Gross payments- individual
\$16,000.00

Tax withheld

PAYG withholding - individual
\$3,500.00

Request prefill for employee on 12/7/2019 sends this subset of data in response.



Income statement 2

Employer	Income	Tax
Fun Works Company Not tax ready	\$4,200.00	\$1,120.00 ^

Employer legal name
Entertainment Emporium

Employer ABN/Branch
44 222 444 232 / 004

BMS ID ?
d61d2855-9ca1-4468-9eeb-d2970f58b47

Period
01/07/2018 – 14/12/2018

Reported date
14/12/2018

Income

Gross payments- individual
\$4,200.00

Tax withheld

PAYG withholding - individual
\$1,120.00

Sample Prefill – 12/7/2019

Payment Summaries		
Individual Non Business Income	1	2
Reporting Party's Pay As You Go Sequence Number		
Salary and Wages Provided Data Finalised (NEW FIELD)	FALSE	TRUE
PAYGW - INB Date last updated	1/07/2019	10/07/2019
PAYGW - INB Payer ABN	44222444232	44222444232
PAYGW - INB Payer WPN		
PAYGW - INB Period from	1/07/2018	1/07/2018
PAYGW - INB Period to	14/12/2018	14/12/2018
PAYGW - INB PSAR Amendment code		
PAYGW - INB Payer Name	Entertainment Emporium	Entertainment Emporium
PAYGW - INB Gross Payment	4200	16000
PAYGW - INB Tax Withheld	1120	3500
PAYGW - INB Total Allowance		
PAYGW - Reportable Fringe Benefits		
Is the employer exempt from FBT under section 57A of the FBTA 1986?		
PAYGW - Reportable Employer Super Contributions		
PAYGW - CDEP Payment		
PAYGW - Lump Sum A		
Reporting Party's Pay As You Go Sequence Number (Instant)		
PAYGW - Lump Sum B		
PAYGW - Lump Sum D		
PAYGW - Lump Sum E		
PAYGW - Lump Sum A Type		
PAYGW - Union / Professional Association Fees		
PAYGW - Workplace Giving		
PAYGW - Exempt Foreign Employment Income		
PAYGW - Deductible amount of UPP of the annuity		
PAYGW - Other Income		
PAYGW - Income Type DINB		

1. Employer finalises this income statement on 10/7/2019.



Income statement 1

Employer	Income	Tax
Fun Works Company Tax ready	\$16,000.00	\$3,500.00

Employer legal name Entertainment Emporium Employer ABN/Branch 44 222 444 232 / 004 BMS ID 6c234c6c-620-4b17-b9e7-78a5c6caa30 Period 01/07/2018 – 14/12/2018 Reported date 14/12/2018 Income Gross payments- individual \$17,500.00 Tax withheld PAYG withholding - individual \$3,500.00

Request prefill for employee on 16/7/2019 sends this subset of data in response.



Income statement 2

Employer	Income	Tax
Fun Works Company Tax ready	\$4,200.00	\$1,120.00

Sample Prefill – 16/7/2019

Employer legal name Entertainment Emporium Employer ABN/Branch 44 222 444 232 / 004 BMS ID d61d2855-9ca1-4468-9eeb-d2970f58b47 Period 01/07/2018 – 14/12/2018 Reported date 14/12/2018 Income Gross payments- individual \$4,200.00 Tax withheld PAYG withholding - individual \$1,120.00

Payment Summaries		
Individual Non Business Income	1	2
Reporting Party's Pay As You Go Sequence Number	1	2
Salary and Wages Provided Data Finalised (NEW FIELD)	TRUE	TRUE
PAYGW - INB Date last updated	13/07/2019	15/07/2019
PAYGW - INB Payer ABN	44222444232	44222444232
PAYGW - INB Payer WPN		
PAYGW - INB Period from	1/07/2018	1/07/2018
PAYGW - INB Period to	14/12/2018	14/12/2018
PAYGW - INB PSAR Amendment code		
PAYGW - INB Payer Name	Entertainment Emporium	Entertainment Emporium
PAYGW - INB Gross Payment	4200	17500
PAYGW - INB Tax Withheld	1120	3500
PAYGW - INB Total Allowance		
PAYGW - Reportable Fringe Benefits		
Is the employer exempt from FBT under section 57A of the FBTA 1986?		
PAYGW - Reportable Employer Super Contributions		
PAYGW - CDEP Payment		
PAYGW - Lump Sum A		
Reporting Party's Pay As You Go Sequence Number (Instant)		
PAYGW - Lump Sum B		
PAYGW - Lump Sum D		
PAYGW - Lump Sum E		
PAYGW - Lump Sum A Type		
PAYGW - Union / Professional Association Fees		
PAYGW - Workplace Giving		
PAYGW - Exempt Foreign Employment Income		
PAYGW - Deductible amount of UPP of the annuity		
PAYGW - Other Income		
PAYGW - Income Type DINB		

2. Employer updates this finalised income statement on 15/7/2019 with a change to the Gross amount.

1. Employer finalises this income statement on 13/7/2019.



Income statement 1

Employer	Income	Tax
Fun Works Company Tax ready	\$16,000.00	\$3,500.00

Request prefill for employee on 28/7/2019 sends this subset of data in response.



Sample Prefill – 16/7/2019

Employer	Income	Tax
Fun Works Company Tax ready	\$4,200.00	\$1,120.00

Employer legal name Entertainment Emporium	Employer legal name Entertainment Emporium
Employer ABN/Branch 44 222 444 232 / 004	Employer ABN/Branch 44 222 444 232 / 004
BMS ID 6c234c6c-620-4b17-b9e7-78a5c6caa30	BMS ID d61d2855-9ca1-4468-9eeb-d2970f5
Period 01/07/2018 – 14/12/2018	Period 01/07/2018 – 14/12/2018
Reported date 14/12/2018	Reported date 14/12/2018
Income	Income
Gross payments- individual \$17,500.00	Gross payments- individual \$4,200.00
Tax withheld	Tax withheld
PAYG withholding - individual \$3,500.00	PAYG withholding - individual \$1,120.00

1. Employer sends separate PSAR report for Reportable fringe benefits that covers the entire ABN. Sent on 25/7/2019.

Payment Summaries	1	2	3
Individual Non Business Income			
Reporting Party's Pay As You Go Sequence Number	1	2	3
Salary and Wages Provided Data Finalised	TRUE	TRUE	
PAYGW - INB Date last updated	13/07/2019	15/07/2019	25/07/2019
PAYGW - INB Payer ABN	44222444232	44222444232	44222444232
PAYGW - INB Payer WPN			
PAYGW - INB Period from	1/07/2018	1/07/2018	1/07/2018
PAYGW - INB Period to	30/06/2019	14/12/2018	30/06/2019
PAYGW - INB PSAR Amendment code			FALSE
PAYGW - INB Payer Name	Entertainment Emporium	Entertainment Emporium	Entertainment Emporium
PAYGW - INB Gross Payment	4200	17500	
PAYGW - INB Tax Withheld	1120	3500	
PAYGW - INB Total Allowance			
PAYGW - Reportable Fringe Benefits			3200
Is the employer exempt from FBT under section 57A of the FBTA 1986?			FALSE
PAYGW - Reportable Employer Super Contributions			
PAYGW - CDEP Payment			
PAYGW - Lump Sum A			
Reporting Party's Pay As You Go Sequence Number (Instant)			
PAYGW - Lump Sum B			
PAYGW - Lump Sum D			
PAYGW - Lump Sum E			
PAYGW - Lump Sum A Type			
PAYGW - Union / Professional Association Fees			
PAYGW - Workplace Giving			
PAYGW - Exempt Foreign Employment Income			
PAYGW - Deductible amount of UPP of the annuity			
PAYGW - Other Income			
PAYGW - Income Type DINB			