

Dear Member

AAT News

Welcome to the August 2018 edition of the AAT Australia's eNews and Views. In this edition you'll find out all about:

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BREAKING NEWS – ATO advise changes to STP lodgement authority requirements

We have heard that a significant pain point for bookkeepers and small business related to STP in the initial stages of the rollout, has been the requirement for agents lodging on behalf of employers to gain written authority to lodge the STP event for each and every lodgement. This requirement has caused considerable burden for bookkeepers needing to follow up their clients to sign off on the permission to lodge.

The ATO have advised that they have approved that this authority will be able to be gained in a specialised letter of engagement that provides the approved person to lodge STP events on an ongoing basis, removing the need for the every-pay-event authorisation. The ATO will be providing more guidance for bookkeepers in coming days on what detail needs to be included in the letter of engagement to meet legislative requirements.

“Only last week, we had the commissioner sign off on a more streamline process there. It involves an STP engagement authority, where the employer will do quite detailed authorisation upfront with their agent, in terms of what that agent can do on their behalf, including the fact that they can make those declarations on each STP report for the next 12 months,” advised Assistant Commissioner and Single Touch Payroll Lead at the ATO

John Shepherd.

It is important to note that the requirements for lodgement authorities for BAS and other ATO reporting has not changed. "If you lodge an income tax return, or an activity statement on behalf of a business, you've got to get that declaration each time you do that before you can submit to the ATO. For STP, we had a lot of feedback that with weekly or fortnightly frequency, if that's how often you do your payday, that was a bit of a burden and a bit of red tape to still have that for STP," Mr Shepherd said.

It is fantastic to see the ATO listening and responding to streamline processes and deliver practical solutions that really does lift red tape for small businesses in Australia.

Source: Accountants Daily

New arrival – Grow to the Cloud is here!

"Loved this course.... I have already transitioned two clients from desktop accounting to the cloud, five clients to Dropbox (with more to follow), set up my company Facebook page and scheduled in weekly marketing for my business... and even done my first ever Facebook ad!" – Kristi, AAT Member

This is just one piece of feedback received after our pilot of the brand new training program 'Grow to the Cloud'.

So what is Grow to the Cloud all about?

Grow to the Cloud is a course designed to equip you with the necessary knowledge and skill set to move online, improve your business model and stay ahead of the game.

AAT's online delivery of the Grow to the Cloud course is now available on demand to work through at your own pace, modules include topics like Pricing, Marketing & Improving your processes. You'll get hands on experience using the latest productivity apps, add-ons and marketing tools to grow your business or simply make it more efficient.

To compliment the self-paced online delivery we will be running fortnightly live webinars free to attend for Grow to the Cloud participants, to discuss ideas and implement strategies to reach your own business goals.

Future proof your business and jump on board with Grow to the Cloud today.

What others had to say about our new training program:

"During our coaching sessions I found Sam to be extremely knowledgeable and patient whilst trying to impart all this new information to our group." – Sheila, AAT Member

*"I am not tech savvy, but this course helped me navigate through my resistance to change. It also helped me to focus on **where I can improve** to move my business forward... **I got a lot out of it.**" – Lisa, AAT Member*

*“I found it very **motivating** and **powerful** in informing me of the new ways of doing business with clients, and the possibilities that are out there.” – Gaby, AAT Member*

Withholding Payer Number – what is it?

There are a small number of employers who have a ‘Pay-as-you-go’ (PAYG) withholding obligation but are not entitled to an Australian Business Number (ABN) as they are not carrying on an enterprise. Examples of such employers include those who may employ people for domestic related services such as housekeeping or child care, but as employers have an obligation to pay superannuation and withhold PAYG. In order to identify these employers’, the ATO will issue a Withholding Payer Number (WPN) to include on their reporting obligations.

The ATO has identified that support workers engaged under a National Disability Incentive Scheme (NDIS) self-managed care plan are directly employed by the householders and therefore superannuation guarantee and PAYGW obligations apply.

To obtain a WPN an individual is required to complete the ATO form [NAT3377](#) and lodge this via a Tax or BAS agent, alternatively this can be submitted via fax or posted to the ATO.

Why MYOB’s STP solution is different

From 1 July this year, Single Touch Payroll reporting obligations came into effect, and it’s been a huge change in the way businesses report their payroll.

Already, 18,000 businesses have reported through MYOB’s STP solution, culminating in 240,000 successful transactions.

It’s been a huge change, so we’ve tried to make it as simple as possible and align it as closely to their previous payroll process as possible – with one change.

At the end of the pay run, a pop-up window will open and show the ATO declaration. The user will have to digitally sign their name and submit the pay run to the ATO.

To see if the submission was accepted, users can then go to their payroll reporting centre and check the ATO response.

At this point, the submission is either accepted or rejected, but for some they may see that their submission is “sending” and it may stay that way for more than a few seconds.

The reasons for that are varied, but generally speaking, there’s been a system failure.

With some STP-enabled software, the data would be rejected immediately at that point and the user would need to attempt to send it again (and possibly again).

The onus of the rejection would be placed on the user, and they would be responsible for contacting the ATO and proving that they tried and failed to file through STP.

But, MYOB does things differently.

When a file can’t be received, MYOB will record the failed attempt in our logs and send the file back into the queue for processing.

This process can happen repeatedly while other data is passed to the ATO without delay.

When these situations occur, the user has no need to worry.

Their software won’t slow down due to increased data sends and they won’t need to contact the ATO to let them know of the situation.

MYOB keeps detailed submission logs that record all attempts and the time it occurred to prove the submissions if it were ever required.

At the end of the day, it's all about providing the best experience for the user.

If it wasn't a great experience, we wouldn't be using it ourselves.

From the MYOB Team.

Get Connected for a free day of education and innovation



Intuit QuickBooks invites you to Get Connected for a free day of education and innovation. Hear from industry experts on Single Touch Payroll, productivity and value pricing. Join like-minded accountants and bookkeepers in 4 locations around Australia, or join us online at our virtual event. Free to register, but be quick. Places are limited.

<https://intuit.me/GetConnectedNewsletter>

AAT Australia appoints two new Directors

At the August meeting of the AAT Australia Board award winning and industry leading bookkeepers Liette Calleja and Cassandra Scott were unanimously voted to join the AAT Board of Directors.

“It is with delight that I have been appointed as a Board Director for the Association of Accounting Technicians (Australia)” said Cassandra Scott, Director at Laurus.

“I’ve been a long-time and vocal advocate of increasing the recognition, reputation and

professionalism of the bookkeeping industry, and look forward to working with Rochelle, the AAT team, and the rest of the Board to continue this undertaking, and help develop the strategic direction for the organisation.

Bookkeeping in Australia has changed over the last 10 years – the implementation of the BAS Agent requirements - the transition from desktop to cloud based solutions, the diversification of the client base due to changes in technology.

It is an exciting time in our industry, and I look forward to seeing what the future holds” said Cassandra.

The vision, experience, passion and skills that both Cassandra and Liette bring to the AAT are a very exciting addition to the Board.

AAT and AB Phillips form new alliance

AAT Australia and AB Phillips have joined together in partnership to deliver outstanding products, services and solutions to bookkeepers in Australia. This unique alliance will be announcing two very important solutions for bookkeepers over the next couple of weeks.

More to come, please watch this space.

AAT HR Advice Corner powered by AB Phillips

Social Media and the workplace

Social media is in the news constantly. The privacy issues facing Facebook and the recent devaluing of that business on the share market are headlines. Many people use social media to find out the news, to hear and share opinions, to connect with other people, to share photos and stories; the list is endless. We face the ever-present seduction of social media. Social media usage is increasing, and it is highly likely your employees are active users, and very possibly whilst at work.

Many businesses use social media as a marketing vehicle as well and so its acceptance is growing constantly. Despite this broad acceptance, business owners and managers will need to understand and manage the risks that come with the use of social media in the workplace.

In this article, we examine the available actions for business owners and managers when the use of social media becomes an issue in or connected to the workplace.

We also provide some brief details about unpaid family and domestic violence leave, a new entitlement being introduced into all modern awards effective from 1 August 2018.

What key implications exist for social media in the workplace?

There is an increasing trend of tribunals and courts, such as the Fair Work Commission, becoming more engaged to deal with legal actions and grievances

associated with social media usage. This quite simply means that employers (and with it, the law) are increasingly coming to grips with the impact of social media in workplaces. Business leaders need to ensure all employees are aware of and follow rules and policies. This is best supported with an effective social media policy that is applied consistently.

What are the risks?

Emerging areas of greatest risk to business related to social media use include: recruitment, workplace employee misconduct (for example, cyber bullying and harassment), protection of intellectual property and confidential information, and, increasingly so, employee claims and even outbursts in response to disciplinary action.

We recommend that businesses implement a social media policy clearly setting out expected standards and potential consequences for employees whose conduct online breaches the policy and to put steps in place to ensure that your employees are aware of and understand the policy. It is suggested that a 'social media policy' overview is also included in the businesses induction program.

Can the use of social media affect productivity and even workplace safety?

When we engage employees and train them to perform their job, we have expectations that the employees will faithfully contribute to the business. Work flow targets and expectations are set (either formally or informally) and employees need to apply their full attention to their duties. In circumstances where an employee is distracted from their duties such as through social media activity, productivity is likely to be affected. In more serious circumstances, established routines may be ignored potentially resulting in safety breaches or even workplace accidents, possibly leading to injuries.

A key safety aspect relates to mobile device usage and engaging in social media activities when we drive a motor vehicle, operate machinery or even walking down a flight of stairs. Employees cannot and should not compromise their own safety and the safety of others by being distracted when their total attention should be being given to their task at hand especially when driving – and this is to not ignore the unlawful aspects of using hand held mobile devices whilst driving.

Is using social media to assess prospective employees okay?

There are risks associated with this practice despite there being nothing legally preventing employers from accessing publicly available information posted by a candidate on social media sites such as Facebook, Twitter or LinkedIn and then using that information in assessing candidates.

For example, businesses need to follow the Australian Privacy Principles regarding collection, use and storage of personal information of candidates including those who turn out to be unsuccessful.

In the same way, recruitment decisions using information posted by or about a candidate on social media, could lead to claims of adverse action or discrimination.

How to handle unsatisfactory employee conduct over their social media conduct

You will need to be able to determine if there is a strong connection between the alleged conduct by the employee and their employment. Simply, any disciplinary action you may want to take against an employee over their conduct (whether while at

work or outside of working hours) must have a link to the workplace or business.

Having well-considered anti-bullying, harassment and social media policies, allow you as a business owner or manager to take disciplinary action when an employee's conduct on social media humiliates, degrades or harasses another worker or a customer that is likely to be in breach of those policies. Disciplinary action may even include terminating their employment in a case of a serious policy or conduct breach of a business policy. Remember, it's not just about having a 'policy' in place, your employees also have to be aware of the policy and the content of the policy via training, induction and the like.

If your employees vent their feelings on social media about your company or their employment conditions, and you are considering whether or not to discipline them, consider whether any damage has been done to your brand by the posts and then ensure your response is proportionate.

In summary

Social networking and social media have become woven into the fabric of almost everyone's daily life, both at work and at play. So, while a sufficient connection between an employee's misconduct online and the employment still needs to be established before it becomes a workplace issue, as the line between work and play becomes increasingly blurred, you can't afford to ignore the impact of such social media misconduct on your workplace.

Recent research clearly nominates use of social media as a core capability needed by employees in the future workforce. Simply, for business, it is not something to be ignored; social media is here to stay and businesses that manage and use social media wisely and effectively will benefit from it.

Please note that the above information is provided as comment and should not be relied on as a substitute for detailed professional advice from AB Phillips or professional legal advice on any particular matter. Where you would like additional information and support about the content in this document please contact AB Phillips.

Join our Facebook Discussion Group

Feedback from members indicates that community is very important to accounting technicians. In response the AAT Team has established a Facebook group especially for AAT members to join in an online community and discuss your successes and your not-so-successes, ask questions, give support to your colleagues and enjoy networking with your peers. We will be posting articles, information pieces, event details plus more. Click through here to join in today:

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Feedback

AAT welcomes your feedback. Please share your thoughts and ideas, let us know what your concerns are as well as the support and CPD that you need, so that we can deliver the best possible outcome for all of our AAT community. [Contact us](#)



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