

Client eBrief



Fair Work Ombudsman - Online Learning Centre

Managing and protecting a business by good record keeping is vital. Keeping track of employees' pay and entitlements is one of the obligatory responsibilities of employing staff. A business is required to keep records and issue payslips to all staff, including friends and family members.

Employers who don't keep proper records or issue payslips and find themselves in a situation where an employee makes a claim of underpayment regarding entitlements will be required to disprove any underpayment in court.

If no records or payslips have been kept then the court will assume the employees' allegations are correct. The onus is on the employer to prove they have met their obligations. This is called reverse onus of proof and is part of the *Fair Work Act*.

On 26th March 2021, sections of the *Fair Work Act* relating to casual employees were amended, so now would be an opportune time for Bookkeepers and the businesses they work with to refresh knowledge around record keeping and payslips.

The FWO has developed a series of online learning courses to assist businesses and employees to understand obligations and rights within the workplace. The courses are free and interactive and take around 20–40 minutes to complete.

One of the several courses offered is a comprehensive overview on record keeping and payslips. This course will help you understand:

- What employment records are and why you need them.
- When employment records need to be made and how long you must keep them.
- What pay slips are and what details you need to include on them.
- How to handle common record-keeping and pay slip questions, respond to audits, and interact with Fair Work Inspectors.
- Tools and resources available to help you manage your obligations around record-keeping and pay slips.

Business owners and employees can complete these courses in their own time and proceed with the knowledge that they are meeting all their obligations under the *Fair Work Act*.

ATO Lodgement Dates

These dates are from the ATO website and do not account for possible extensions.

You remain responsible for ensuring that the necessary information is with us in time.

See [ATO Due dates by month](#) to check monthly lodgment and payment dates.

BAS/IAS Monthly Lodgements

Final dates for lodgements and payments:

May Activity Statement
21 June 2021

June Activity Statement
21 July 2021

BAS Quarterly Lodgements

Final dates for lodgements and payments:

4th Quarter 2021 Financial Year:
June Quarter 2021 (incl. PAYGI)

28 July, 2021

1st Quarter 2022 Financial Year:
September Quarter 2021 (incl. PAYGI)
28 October, 2021

When a due date falls on a Saturday, Sunday or Public Holiday*, you can lodge or pay on the next business day.

*A day that is a public holiday for the whole of any state or territory in Australia.

PAYG Withholding – STP Finalisation

14 July, 2021

You can make a finalisation declaration for an employee any time during the financial year (e.g. for employees who have ceased employment) or after the end of the financial year up to 14 July 2021.

If you need more time, you can apply for an extended due date to make your finalisation declaration. You may be subject to penalty if you don't make your finalisation declaration.

Due date for super guarantee contributions:

4th Quarter 2021 Financial Year:

April to June 2021 – contributions must be **in the fund** by 28 July, 2021

1st Quarter 2022 Financial Year:

July to September 2021 – contributions must be **in the fund** by 28 October, 2021

Late payments of superannuation are **not** tax deductible. If your business has overdue superannuation guarantee payments and you are unsure of how to proceed, please contact us to discuss.

For more information on the courses offered by the FWO please see link: [FWO – Online Learning Centre](#)



Mental Health Coaching for Small Business Owners

Being a small business owner is a unique experience which can involve stress and pressure coming from many directions.

If you aren't sleeping, struggling to concentrate, or are just feeling overwhelmed by day-to-day challenges, consider NewAccess for Small Business Owners. Developed by Beyond Blue, NewAccess for Small Business Owners is a free mental health coaching program offering flexible phone and video call support options for small business owners so they can manage stress and improve their mental wellbeing.

Coaches of the NewAccess for Small Business Owners program all have a small business background, allowing them to better understand the challenges small business owners may face. No doctor's referral is required.

"One great thing about NewAccess was the accessibility. I was under so much stress financially and it was free."
— NewAccess participant

To find out more or enquire today visit beyondblue.org.au/newaccess-SBO, or if you know a small business owner, let them know about the new program.

MY BUSINESS HAS HIT A ROUGH PATCH...
...SO HAVE I

NewAccess
Developed by **Beyond Blue**

Free and confidential mental health support
for small business owners.

Disclaimer: All or any advice contained in this newsletter is of a general nature only and may not apply to your individual business circumstances. For specific advice relating to your specific situation, please contact your accountant or contact me for further discussion.

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