



Single Touch Payroll

For employees

Understanding the next steps

The way employers report tax and super information to us is changing.

This reporting change is called Single Touch Payroll (STP). Employers have different start dates depending on a few things such as the number of employees they have and the systems they use to run their payroll. Not all employers have started STP reporting yet.

If your employer reports through STP, they will send us your tax and super information each time they pay you. We call this real-time reporting.

Don't worry; you'll still be paid the same way. However, there will be some changes for you.

What STP means for you

Here are some of the changes you will see if your employer reports to us through STP.

You will see your year-to-date tax and super information in ATO online services

You will see your year-to-date tax and super information by logging into myGov and accessing ATO online services:

- It's easy to set up and manage a myGov account if you don't have one. You will need an email address to create your account. You can then use your email address or mobile phone number to sign in.
- You don't have to have a myGov account. However, you won't be able to see your tax and super information online without one.

Each time your employer pays you, your year-to-date tax and super information will be updated in ATO online services via myGov:

- It may take a few days for your ATO online services information to be updated after your employer pays you. That means the information you see in ATO online services may not always match what you see on your payslip.
- Year-to-date information is a total of the payments made by your employer since the start of the financial year.

Payment summary information will also be in ATO online services

Your employer does not need to give you an end-of-year payment summary for the information they report and finalise through STP.

Your payment summary information will be called an income statement in ATO online services. This is the equivalent of a payment summary (which some people call a group certificate).

You can view this information at any time throughout the financial year – once your income statement information is finalised by your employer it will be identified as 'Tax ready' in ATO online services.

To complete your tax return, you should wait until the information is 'Tax ready'.

From 1 July, your STP income statement information will be pre-filled into myTax even if your employer hasn't finalised it yet. If your income statement information isn't finalised yet, you will see a red box with the word 'Required' next to your employer's name in myTax. You will need to review this pre-filled information and confirm whether you wish to use it before you submit your tax return.

If you choose to use information from an un-finalised income statement to lodge your tax return, you will need to acknowledge that:

- your employer may finalise your income statement with different amounts
- you may need to amend your tax return and additional tax may be payable.

We'll send a notification to your myGov Inbox when your income statement is 'Tax ready' so you or your registered tax agent can then complete your tax return.

If you can't access your information via myGov, you'll be able to contact us for a copy of your income statement.

You can continue to lodge your tax return as you do now. This may be through a registered tax agent or myTax.

You can check if your super has been paid

Your employer will tell us how much super they are required to pay to your fund.

Your super fund will let us know when your employer has made the payment.

Just remember, employers pay super contributions at different times and that's OK. However, they must pay at least quarterly.

Your registered tax agent will also be able to access your STP information

Your tax agent will know if your employer reports through STP.

Your income statement will be available for your agent to prepare your tax return.

If you have multiple employers

If you have multiple employers, they may not all report through STP.

An employer who **does not** report through STP will need to give you a payment summary at the end of the financial year (as they do now).

An employer who **does** report through STP will not have to give you a payment summary for the STP data they report and finalise through STP. You will get your end-of-year income statement in ATO online through myGov.

What to do if your employer reports through STP

Create a myGov account if you don't have one and you will be able to see your tax and super information online. MyGov is a secure way to access government services online with one login and one password.

When you set up your myGov account, you can link it to ATO online services and manage your tax and super information in one place.

If you already have a myGov account but have forgotten your username or password, select the links to **recover your username** or **recover your password**.

See also:

- Video: **Creating a myGov account**
- 'Linking the ATO to your myGov account' on **Online services – Individuals and sole traders**
- **Single Touch Payroll**