



Single Touch Payroll (STP)

Information to support your employees

An Easy Read fact sheet



How to use this fact sheet



WA's Individualised Services (WAiS) wrote this fact sheet. When you see the words 'we' or 'us', it means WAiS.



We wrote this fact sheet in an easy to read way.

We use pictures to explain some ideas.

Bold
Not bold

We wrote some important words in **bold**.

This means the letters are thicker and darker.

We explain what these bold words mean.



This Easy Read fact sheet is a summary of another fact sheet.

This means it only has the most important ideas.



You can find the fact sheet on our website.

<https://waindividualisedservices.org.au>



You can ask for help to read this fact sheet.

A friend, family member or support person may be able to help you.

What is this fact sheet about?



Single Touch Payroll (STP) is a type of program you can use to share information about your employees.



You share this information with the Australian Taxation Office (ATO).



You can share information about your employee's **income** with the ATO.

This is the money you earn from working.



When your employee earns an income, you might pay some of it to the ATO.



We call this **income tax**.



You can share information about your employee's income tax with the ATO.



You can also share information about your employee's **superannuation**.

This is money people save for when they stop working.

We sometimes call superannuation 'super'.



To share all of this information about your employees, you need to send activity statements to the ATO.



An activity statement is a form the ATO sends you.



This form asks you for information about how much:

- money you paid your employees
- tax you keep from what you paid them.

Who should use STP?



From 1 July 2023, anyone who has a **Withholding Payer Number (WPN)** must use STP.



A WPN is a number that tells the ATO:

- who you are
- that you are an employer.



If you have an Australian Business Number (ABN), you might already use STP.



An ABN is a number you need to have when you run a business or company in Australia.



You will need to use STP if you:

- have employees
- and
- pay them for their work.

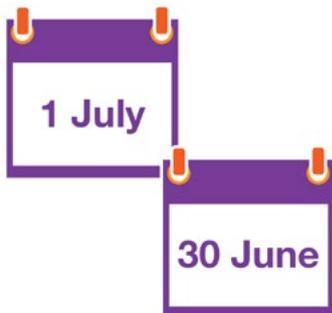
What happens if you don't have STP yet?



At the end of each **financial year**, you need to work out how much money each employee was paid.



A financial year is when workers in Australia work out their tax payments over the last 12 months.



Each financial year:

- starts on 1 July
- ends on 30 June the next year.

You need to work out:



- how much tax you kept from what you paid each employee



- their super payments

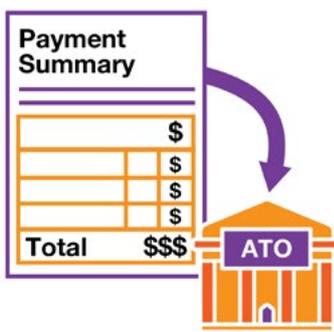


- other payments or changes to how much money they earned.



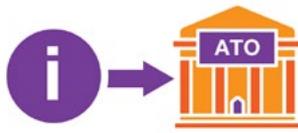
You need to share this information with your employees.

This information is called a Payment Summary.



Then you need to send all Payment Summaries to the ATO.

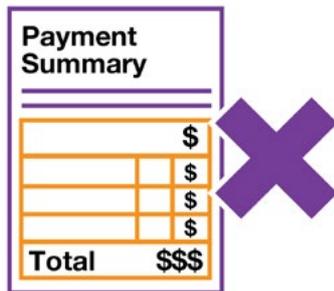
How to use STP



When you have STP, it will:

- collect information about your employees
- send it to the ATO during the year.

This means at the end of each financial year, you don't need to:



- make a Payment Summary for each employee



- send this information to the ATO.

What you need to do



You need to start using STP from 1 July 2023 if you have a WPN.



You can visit the ATO website to work out which type of STP program is right for you.

www.ato.gov.au/Business/Single-Touch-Payroll/In-detail/Software-solutions-for-Single-Touch-Payroll



Or you can ask someone to pay the money your employees earn.

This means you don't have to manage that money.



This could be:

- a bookkeeper – someone who helps you manage the money
- an accountant.



If you take part in the NDIS, you can pay for these options with your **funding**.

Funding is the money from your plan that pays for the supports you need.

To use your funding in this way, you must be:



- self-managed – you manage some or all of your funding yourself

or



- plan-managed – you pay someone to look after your funding.

Contact us



If you have any questions, please contact us.



You can call us.

9481 0101



You can send us an email.

admin@waindividualisedservices.org.au



You can visit our website.

www.waindividualisedservices.org.au



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