

Single Touch Payroll

A decorative graphic consisting of several overlapping, wavy horizontal bands in shades of green and blue, spanning the width of the slide.

Deferrals and Exemptions

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Deferral from STP reporting

The Commissioner may grant a deferral if an employer is not ready or can't report through Single Touch Payroll.

- › Generally for part of a financial year
- › Reasons for deferral requests may include:
 - Global alignment with related international entities
 - Employer's software is not ready or insufficient time to implement by 1 July 2018
 - Employer requires more time in addition to the Commissioner initiated deferral
- › Other existing lodgement and payment obligations must be met



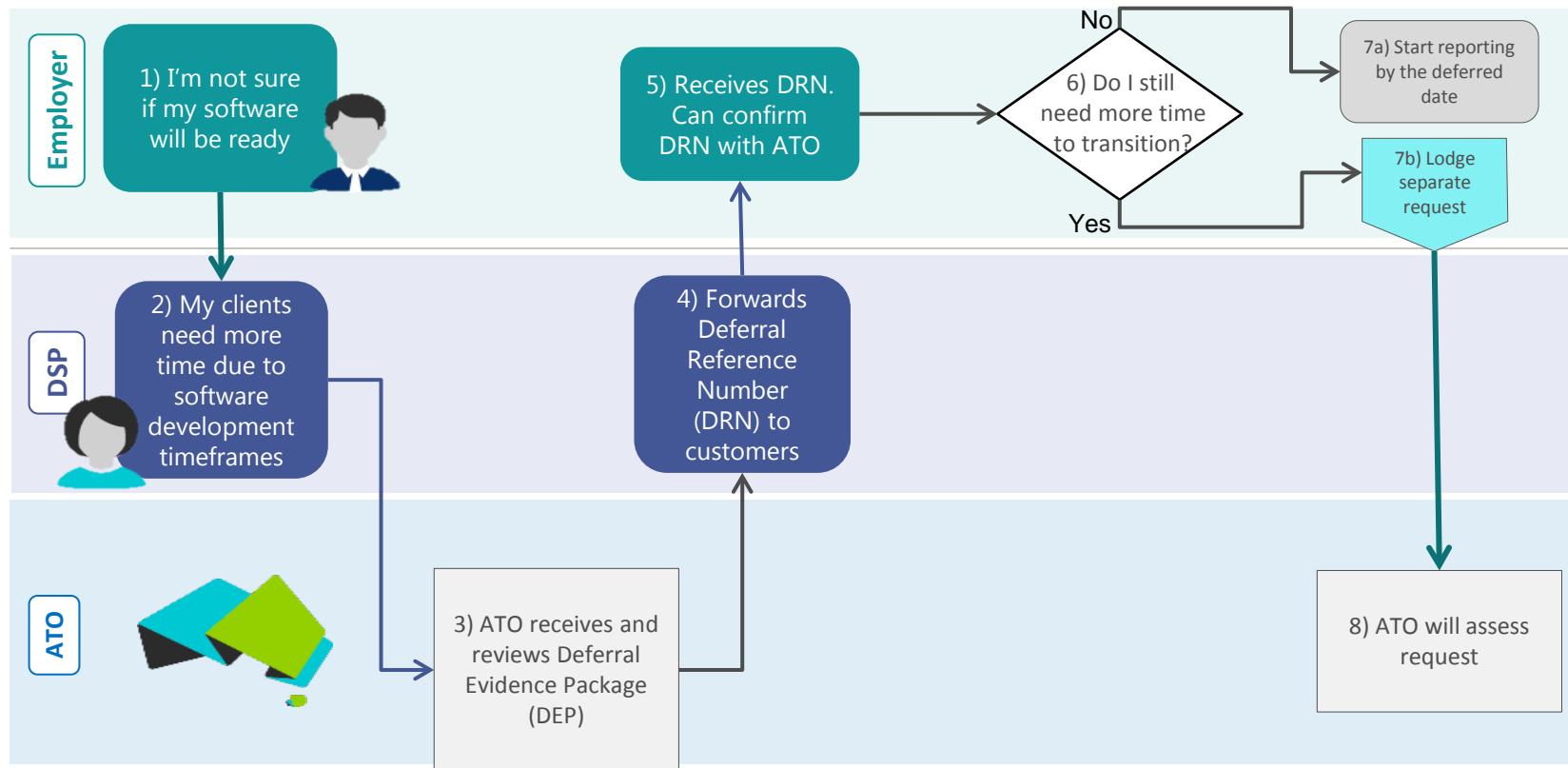
Exemption from STP reporting

The Commissioner may grant a exemption if an employer is not ready or can't report through Single Touch Payroll.

- › Generally for a full financial year
- › Can be for class of entities or on an individual basis
- › Reasons for exemption requests may include:
 - Seasonal employers
 - Internet accessibility
 - Certain Directors
- › Other existing lodgement and payment obligations must be met



Commissioner initiated deferrals – Software in development



Landscape for DSP – Payroll software



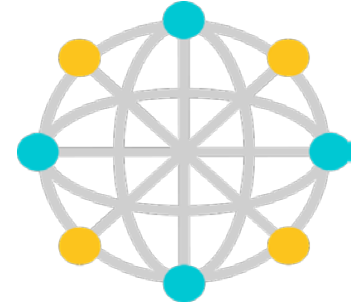
On premise

- PY/Accounting
- Employer Obligations



Cloud

- Vendor push
- Customer pull



Enterprise Resource Planning

- Cloud
- On-premise

Questions



Further Information

Please contact us if you have any further questions.

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For further information about Single Touch Payroll please visit our website:

www.ato.gov.au/singletouchpayroll