



New guidance on penalties for those who don't comply with STP reporting

Have your say on draft guidelines on penalties for employers who fail to meet their STP reporting obligations.

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Single Touch Payroll (STP) reporting plays a central role in administering our tax and super systems. With millions of individuals relying on it for timely, and correct tax and super information, it's even more important to report accurately and lodge on time.

We've published our draft Law Administration Practice Statement [PS LA 2026/D2: Administration of penalties for failure to comply with Single Touch Payroll reporting obligations](#). It will assist us in applying penalties when employers report inaccurately or late.

You can provide feedback on this draft via the email address on our website by 24 April. Your feedback will help shape the final practice statement.

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