



New guidance on penalties for non-compliance with reporting

We're updating our guidelines on non-compliance with reporting obligations for STP and superannuation member accounts.

Last updated 16 March 2026

We've published our draft law administration practice statements to provide guidance on the administration of penalties for failing to comply with the reporting obligations for Single Touch Payroll (STP) and superannuation member accounts.

STP and superannuation member account reporting are critical to the administration of the tax and super systems, and relied on by millions of individuals to manage their tax and super affairs. It's essential that this reporting is accurate and lodged on time.

The draft practice statements will assist ATO staff when applying penalties for STP or superannuation member account reporting that is inaccurate or late.

Open for consultation:

- [PS LA 2026/D2](#): *Administration of penalties for failure to comply with STP reporting obligations*
- [PS LA 2026/D1](#): *Administration of penalties for failure to comply with superannuation member account reporting obligations.*

Feedback received during this consultation will help shape the final practice statements. Send your comments on these guidelines to PAGSEO@ato.gov.au before **24 April 2026**.

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If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

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