Australian Government
Australian Taxation Office

Keep on top of your employer obligations

Use our resources to help with your tax and super obligations, including:

- reporting through Single Touch Payroll (STP) enabled software
- calculating and reporting pay as you go (PAYG) withholding
- paying super guarantee on time
- calculating and reporting your fringe benefits tax (FBT).

For more information go to ato.gov.au/employers

Single Touch Payroll

- Report the right tax and super information through your STP-enabled payroll software for every employee, on or before each payday to avoid penalties. If you make a mistake, amend your data as soon as possible by submitting an update event in your STP-enabled payroll software.
- Accurate reporting is important. We use your STP information in prefill and other government agencies use it when interacting with you or your employees. We also use this data to check if you are meeting your employer obligations.
- Lodge an end-of-year finalisation declaration through STP by 14 July each year. Finalising by the due date helps your employees be tax ready and helps you avoid follow-up reminders from us.

For more information go to ato.gov.au/STP

PAYG withholding

- When you pay your workers you must withhold a portion of their pay for tax. This is called pay as you go (PAYG) withholding.
- Check out our tax tables as workers may have different PAYG withholding rates.

For more information go to ato.gov.au/paygw

Did you hire an employee or independent contractor?

You need to determine what type of worker you hired because:

- it affects your tax, super and other obligations (such as workers compensation insurance) and the records you are required to keep
- penalties and charges may apply if you get it wrong.

Some workers are always employees, including apprentices, trainees, labourers and trades assistants.

Work out if you must pay super for certain independent contractors at ato.gov.au/employeeorindependentcontractor

Super guarantee

Make sure you pay the minimum super guarantee (12%) in full, on time, and to the right fund.

From 1 July 2026, you must:

- pay super guarantee each payday and make sure contributions reach your employees' super fund within 7 business days after payday (unless a longer timeframe applies).
- report both qualifying earnings and super liability in STP.
- make sure the same ABN is included in the contribution file you send to a fund and your STP reporting. This way we can match your contributions to you or your employees.

You need to offer your new employees a choice of super fund. You can do this before or at the same time as requesting their stapled super fund details from us. If they don't choose a fund, you must request their stapled super fund details from us. For more information go to ato.gov.au/superquickcheck

Super guarantee charge

- If you don't pay the minimum super guarantee for your eligible employees to the right fund on time, you may need to pay the super guarantee charge.
- From 1 July 2026, we will assess the super guarantee charge if you don't pay super on time.
- Until you get an assessment of super guarantee charge, you should pay your late super guarantee contributions to your employee's super fund.

For more information go to ato.gov.au/paydaysupersgc.

Get your records right

Ensure your payroll governance is the right fit and size for your business by:

- setting up a formal payroll framework with clear documentation
- putting systems and controls in place for accurate reporting of your obligations
- having and keeping the right records for your payroll, tax and super obligations
- ensuring key staff have payroll skills and knowledge to perform their role
- having appropriate processes and procedures to ensure you have checks and balances to pay the right amount, to the right account and by the right date.

See more about record keeping and how long to keep records at ato.gov.au/recordsforemployers

Fringe benefits tax

If you provide perks to your staff, their families or associates, you might be providing a 'fringe benefit' and may need to pay FBT. To meet your obligations, you must self-assess your FBT by following these 4 steps:

1. **Identify the types of fringe benefits provided**
   If you provide non-cash benefits to your employees, you need to identify the types of fringe benefits you provide.
2. **Determine the taxable value**
   Use the relevant method to work out the taxable value of the fringe benefits provided.
3. **Keep records**
   You need to keep the right records to support your FBT position. The records should show how you calculated the taxable value of benefits and support any exemptions or concessions claimed.
4. **Lodge an FBT return**
   - You need to lodge your FBT return and pay any FBT you owe by 21 May, unless your tax agent lodges electronically for you.
   - If the total value of reportable fringe benefits provided to an employee during the FBT year exceeds $2,000, you must report the grossed-up value through STP or on the employee's payment summary by 14 July.
   - Contributions your employees have made towards the cost of a fringe benefit are assessable income. Be sure to include them in your income tax return.

For more information go to ato.gov.au/fbt

Missed a due date?

We can support you if unexpected events make it hard to meet your employer obligations. If you are having difficulty paying in full, or on time, contact us before the due date to discuss your options including a payment plan.

Key reporting dates

To see when your lodgments and payments are due, and to action them seamlessly:

- use the ATO app at ato.gov.au/app
- visit ato.gov.au/businessduedates

This is a general summary only.
For more information, go to ato.gov.au/employers

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