

Virtual Classroom: INTRODUCTION TO AUSTRALIAN PAYROLL – Course content

Specific topics covered in each of the four sessions are:

Session 1

INTRODUCTION TO AUSTRALIAN PAYROLL

- **Australia in summary – Our Laws**
- **Privacy**
- **Work Rights in Australia**
- **BECOMING AN AUSTRALIAN EMPLOYER**
- **Terminology**
- **Taxation & Levy requirements**
- **Superannuation**

WorkCover

Fringe benefits tax (FBT)

PAYG

- Business activity Statement (BAS)
- Documentation and Paperwork
- Tax File Number (TFN) Declaration
- Withholding declaration
- When are the forms required?
- What if an employee does not know their Tax File Number?
- Different tax rates
- Personal income tax rates
- Resident, tax free threshold claimed
- Non Resident – no tax free threshold is available
- Student Loans repaid through the Payroll
- Single Touch Payroll - what it is and how it works

INDUSTRIAL RELATIONS IN AUSTRALIA.

- **The Fair Work Act**
- **National Employment Standards overview**
- **Staff engagement**
- **The Federal award system**
- **What awards contain**
- **Enterprise Agreements (EAs)**
- **Non award salaried staff**

Session 2

National Employment Standards in Detail

Hours of work

Flexible working arrangements

Parental Leave
Paid Parental Leave (PPL)
Dad and partner's leave
Annual leave
Personal Leave
Unpaid carers leave
Compassionate Leave
Community service leave
Jury service
Family and Domestic Violence Leave
Voluntary emergency management activity
Public holidays
Termination entitlements
Information statements
Record keeping
Pay records
Fair Work Information Statement

LONG SERVICE LEAVE

Background
Taking leave
Entitlement on termination
Calculating the payment
Cashing in rules
Public holidays, leave without pay, parental leave

Session 3

Terminations
The types of terminations
Resignations, retirements and dismissals
Redundancies and approved early retirement schemes
Invalidities
Death
Termination entitlements – industrial relations requirements
Employment termination payments (ETPs) – general
ETP examples
The calculations required
Non excluded ETPs
Excluded ETPs
The ETP Cap Rules
Annual leave
Redundancy, an approved early retirement scheme or invalidity
Resignations, retirements and dismissals
Long service leave
Redundancy
Resignations, retirements and dismissals

Long service leave calculations
Dates used in tax calculations
Deceased employee payments
Long service leave template – Redundancy
Long service leave template – Resignation or Retiring
Employment Separation Certificate

PAYMENT OF TAXES AND LEVIES

Superannuation
Payroll Tax
Workers Compensation

Session 4

PAYROLL PROCESSES

Allowances - taxing and disclosure

BACK PAY, COMMISSIONS & BONUSES –ATO PROCESS

Application

Processes

Case studies

OVERPAYMENTS – PRACTICAL ASPECTS

PAYG WITHHOLDING - REPAYMENT OF OVERPAID AMOUNTS

VARIATIONS TO DEDUCTING PAYG

CHILD SUPPORT

GARNISHEE ORDERS

YEAR-END PROCEDURES

PAYG

Reporting through Single Touch Payroll

Superannuation

Reportable Employer Superannuation Contributions

Reportable fringe benefits

OTHER ITEMS OF INTEREST

Amending Prior year records

Recent Australian Payroll Changes

including Single Touch Payroll Phase 2 obligations