

MEMBERS UPDATE



SEPTEMBER
2021



In this month's members update we look at:

- Temporary workplace flexibility in the Restaurant Award
- Annual Wage Review 1st September 2021
- QLD Public Holiday changes for Ekka
- Staped Super
- Casual Conversion Deadline
- Casual Loading on Payslips
- Superannuation Guarantee Charge (SGC)

Welcome to the September 2021 member's update

September is a great time for Payroll to get back on track. Year end should be all finalised and with Spring in the air, it can mean new beginnings or a fresh start. Although some are in lockdown, this is a great time to call a payroll team meeting and go through this month's Members Update.

This month we had a few similar queries come through the Helpdesk. They were in regards to Casual loading being shown separately on payslips and Superannuation Guarantee Charge statements. We also wanted to remind you of the Casual conversion changes that are due to be finalised toward the end of September. It is best that you work with your HR team and/or business leaders to make sure you meet the deadline.

Lastly, we want to invite you to an exclusive webinar with the ATO for our APA Members. It is definitely one that you will want the whole team to register for.

Temporary workplace flexibility in the Restaurant Award

From 11 August 2021, there are new temporary flexibility provisions in the Restaurant Award. These are:

- simplified classifications for employees working under the Restaurant Award (Schedule AA)
- entitlements to exemption rates and an all-purpose allowance (Schedule R).

Both schedules apply from an employee's first full pay period on or after 11 August 2021.

Schedules AA and R will initially apply for 12 months. There will be a review into the operation of the Schedules after 9 months.

<https://www.fairwork.gov.au/about-us/news-and-media-releases/website-news/temporary-workplace-flexibility-in-restaurant-award>

Annual Wage Review 1st September 2021

Fair Work Commission announced a 2.5% increase to pay rates in the Retail Award. The new minimum rates in the Retail Award start from the first full pay period on or after 1 September 2021.

You can now find these new rates in the Fairwork [Pay Calculator](#) and their [Pay guides](#).

While most award rates increased in July, there are still several awards that are increasing from 1 November 2021. For a list of awards that are increasing in November go to [Annual Wage Review 2021](#).

QLD Public Holiday changes for Ekka

The Ekka is Queensland's largest annual event and your greatest chance throughout the year to find out what life on the farm is really about.

Ekka 2021 was cancelled due to the Covid 19 Lockdowns and the public holiday was postponed to **Friday the 29 October 2021**.

Stapled Super

From 1 November 2021, if you have new employees start you may have an extra step to take to comply with choice of fund rules if they don't choose a super fund. You may now need to request their 'stapled super fund' details from the ATO.

Action Now: To make sure you're ready to request stapled super fund details, check and update the access levels of your authorised representatives in ATO online services. This will also protect your employees' personal information.

If an employee does not select a choice of Super from the 1st November 2021, you or your authorised representative need to:

1. Log into ATO online services.
2. Enter your employee's details, including their:
 - TFN – an exemption code can be entered where an employee cannot provide their TFN, but this could result in processing delays
 - full name – including 'other given name' if known
 - date of birth
 - address (residential or postal), if TFN not given.
3. Receive the response on-screen in online services. The ATO will notify your employee of the stapled super fund request and the fund details they have provided.

You can find further information here <https://www.ato.gov.au/Business/Super-for-employers/Setting-up-super-for-your-business/Offer-employees-a-choice-of-super-fund/Request-stapled-super-fund-details-for-employees/>

Casual Conversion Deadline

Reminder that the Casual transition deadline is coming up on the 27th of September.

If you have casual employees, you need to review existing casual conversion offers and acceptance processes and documentation to make sure that they reflect the NES entitlements.

1. Before the 27th of September identify all casual employees hired before 27th March 2021.
2. Determine who is eligible to be offered casual conversion
3. If an employee is eligible, employers should issue a written offer to convert employment.
4. If an employee is not eligible or the employer has reasonable grounds not to make an offer, you must write to the employee providing an explanation as to why the offer is not being made.

To make this process easier you might want to store new casuals' conversion review dates in your payroll system to make sure that you are monitoring when they are due to be reviewed.

To refresh the requirements, please watch the April Members Webinar.

<https://austpayroll.com.au/members-webinar/apr2021/>

Casual Loading on Payslips

We have had a few questions in regards to Casual Loading being shown separate to the Ordinary hourly rate on an employee's payslip. Fairwork state;

'Any loadings (including casual loading), allowances, bonuses, incentive-based payments, penalty rates or other paid entitlements that can be separated out from an employee's ordinary hourly rate. For example, a note could be included on a pay slip that the hourly rate incorporates the relevant casual loading.'

As such, if your system is unable to separate the Casual Loading from an employee's ordinary hourly rate, then you may need to include a note that states 'casual loading is included in the hourly rate'.

Superannuation Guarantee Charge Statement (SGC)

Q: If an employee's Superannuation is returned to the company as they changed funds without informing Payroll, do we need to do an SGC?

A: If you paid an employee's superannuation before the Super guarantee quarterly due date, you will not need to complete an SGC. Please see the example below from the ATO

"An employee resigns on 2 May. The employer sends a payment either directly to the fund nominated by the employee or to an approved clearing house on 15 July (in the following quarter). On 10 August, the fund or the approved clearing house returns the amount to the employer advising that the employee is no longer a member of the fund. On 15 August the employer writes to the employee's address to obtain details of an active fund to which a contribution can be made. The employee responds and the employer makes the new contribution within a week of the response.

An assessment of superannuation guarantee charge need not be made in this case. It is clear from the facts that the employee has received superannuation support from the employer as the employer sought to make a contribution on behalf of the employee within the appropriate timeframe. The employer was unaware of the employee's change of fund and the employer acted reasonably and promptly in seeking to make a new contribution on behalf of the employee."

You can find further information here: [Practice Statement Law Administration \(General Administration\)](#)

Special Webinar with the ATO - exclusive and free for APA members



Join Tracy Angwin, CEO of Australian Payroll Association for a special members webinar and hear from Emma Rosenzweig who is Deputy Commissioner for Superannuation and Employer Obligations at the ATO

Payroll, tax and superannuation – an important relationship. Working together to help employers understand and meet their obligations.

09 September 2021 at 11:00AM (AEST)

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MEMBER EXCLUSIVE WEBINAR
Topic: Payroll, tax and superannuation
JOIN US SEPTEMBER 9TH 11AM AEST+
EMMA ROSENZWEIG
Deputy Commissioner
ATO
LIVE

A blue banner for a webinar. On the left, it says 'MEMBER EXCLUSIVE WEBINAR' in white, 'Topic: Payroll, tax and superannuation' in a smaller white font, and 'JOIN US SEPTEMBER 9TH 11AM AEST+' in yellow with a mouse cursor icon. On the right, there is a circular portrait of Emma Rosenzweig with a 'LIVE' badge at the bottom, and her name and title 'EMMA ROSENZWEIG Deputy Commissioner ATO' in white text.