



Members Update

Dear member,

Welcome to the March 2020 member's update.

This month we look at penalty rate changes to the Retail Award which come into effect on or after the first full pay period from 1 March 2020, a look at the SG Amnesty which recently passed both Houses of Parliament, and the way the ATO is attempting to streamline the onboarding process. We will also provide you with a couple of links to the Fair Work website to assist with your understanding of annualised salary arrangements and absences due to the Coronavirus – 2 topics which have inundated our helpdesk.

Penalty rate changes in the Retail Award - effective 1 March 2020

Saturday Work Casual employees

Casual employees who **aren't shiftworkers** and work ordinary hours on a Saturday get paid the following percentages. **These rates include their casual loading.**

| Effective Period | Penalty Rate |
|----------------------|--------------|
| 1 March 2020 onwards | 150% |

Monday to Friday evening work after 6pm Casual employees

Casual employees who **aren't shiftworkers** get paid the following percentages. **These rates include their casual loading.**

| Effective Period | Penalty Rate |
|-----------------------------------|--------------|
| 1 March 2020 to 30 September 2020 | 140% |

The SG Amnesty

You may be aware that on 24 February 2020, the Superannuation Guarantee (SG) Amnesty Bill passed both houses of Parliament and is now awaiting Royal Assent to become an Act.

Here are a few points to note:

- The **amnesty period** will end 6 months after the day the Bill receives Royal Assent
- The period covered by the is for SGC shortfalls between 1 July 1992 to 31 March 2018. The period from 1 April 2018 to the present is not covered by the amnesty.
- The employer is still obliged to pay the SG shortfall amount – i.e the employee still receives their superannuation as well as the interest amount.
- Employers who voluntary disclose their shortfalls during the amnesty period - without being prompted or assessed by the ATO - will be allowed to claim a tax deduction for SGC shortfall payments, will not be liable for administrative fees and will potentially have the penalty (up to 200% of the shortfall) reduced
- Employers who fail to come forward during the amnesty period will likely be subject to higher penalties by the ATO.

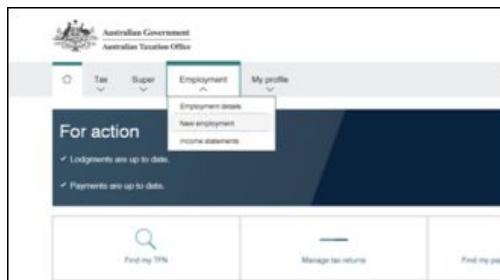
Streamlining the onboarding process

The ATO have provided onboarding mechanisms to assist employers with payroll paperwork when hiring new employees.

1. Employee access directly via myGov

Employees can now access and complete pre-filled commencement forms through ATO online services via myGov.

The forms are accessed via “**Employment > New Employment**”



To complete the forms, employees need to know the:

- employer's ABN
- employment type (for example, full time, part time, casual)
- employer's default super fund details
- name
- unique superannuation identifier (USI)
- ABN.

Some of this information will be pre-filled in the form, making it quicker to complete and improving the accuracy of the information submitted.

Once the form is complete, employees also need to print it and provide it to their employer who will enter the information into their payroll system and keep a copy of the form for their records.

Employers do not need to send the printed form to the ATO.

A sample copy of the form is available as per the following link - [Employee Tax and Super details](#)

2. Employer's software linking to forms in myGov

Employers should check with their software provider to find out if they have built services which link employer's software to the online commencement forms – effectively, employers can allow their employees to access the ATO online services form via their own payroll software or onboarding solution.

Annualised salary arrangements under Modern Award – more information can be accessed via the following link -

<https://www.fairwork.gov.au/about-us/news-and-media-releases/website-news/new-rules-for-an-annualised-wage-arrangements#what-can-be-included-in-the-annual-wage>

Absences due to Coronavirus - more information can be accessed via the following link -

<https://www.fairwork.gov.au/about-us/news-and-media-releases/website-news/coronavirus-and-australian-workplace-laws>

Monthly Webinar

Please join me for our March monthly webinar “**Public Holidays - when, where, and how much to pay**” to be held on March 25th at 1pm.

[REGISTER HERE](#)