



e-News

Monday, 20th November 2023

Newsletter No 121

Latest Payroll & Tax Updates



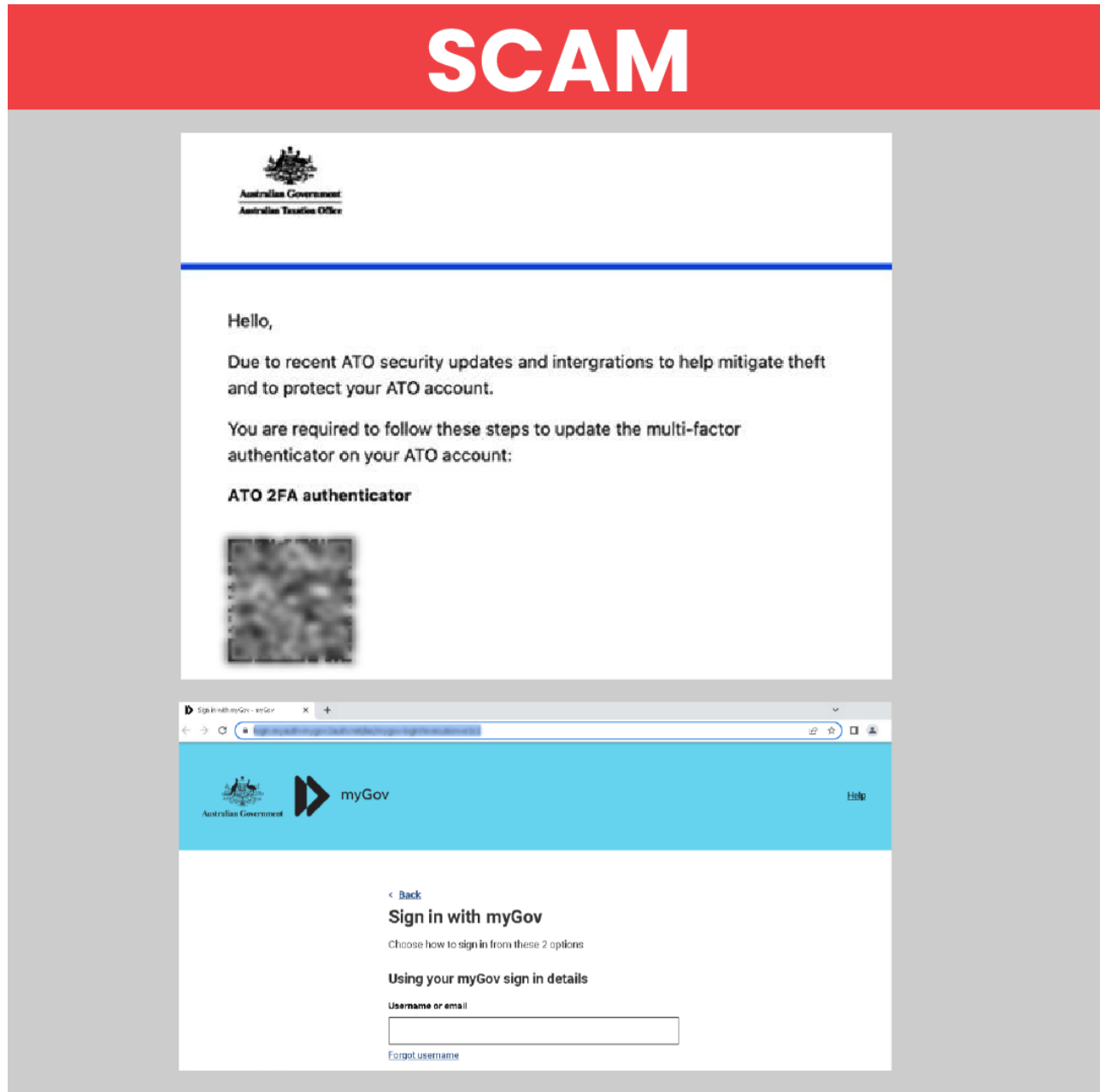
This week I am delivering a very short and relatively boring newsletter. Last week we lost another family member - the fourth this year! As a result, I haven't had the time or motivation to research and write about anything in particular, so for that I

apologise. I am hoping that next week will be a little more normal than things are right now and will be able to provide you with more interesting reading!


Anyway, I thought that the easiest thing to give you was the latest payroll and tax updates that I have come across in recent days. Apologies for the boring element!

ATO Scam Alert

This is the same notification as listed below in the "Other Bookkeeping_BAS News" section. However, here are the images the ATO has sent me to share with readers which will show you what the scam looks like should you receive it on your device. It goes without saying, if you receive this scam notification, do not engage and delete it immediately.



SCAM

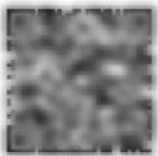


Hello,

Due to recent ATO security updates and intergrations to help mitigate theft and to protect your ATO account.

You are required to follow these steps to update the multi-factor authenticator on your ATO account:

ATO 2FA authenticator



Sign in with myGov - error

myGov Help

[Back](#)

Sign in with myGov

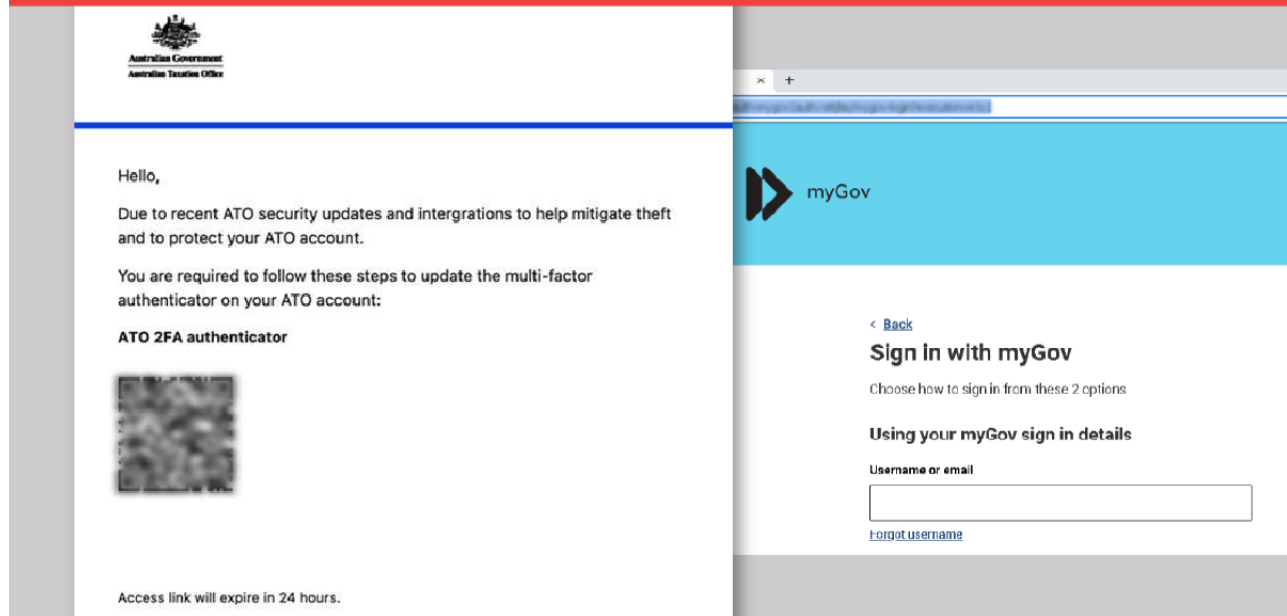
Choose how to sign in from these 2 options

Using your myGov sign in details

Username or email

[Forgot username](#)

SCAM



New Rules for Fixed Term Contracts

From December 6th, 2023, new rules will come into effect that impact the use of fixed-term contracts. These rules include:

1. **Time Limitation:** A fixed-term contract, including extensions and renewals, cannot exceed a duration of 2 years.
2. **Renewal Limitations:** Contracts cannot be extended or renewed more than once, nor can they be structured to extend the total employment period beyond 2 years.
3. **Consecutive Contract Limitations:** Employers are restricted from employing someone on a new fixed-term contract for mainly the same work without a substantial break, especially if the total employment period exceeds 2 years or if the contract includes options for extension or renewal.
4. **Mandatory Fixed Term Contract Information Statement (FTCIS):** Employers must give this statement to employees before or soon after employment begins.

Read more [here](#).

Other Upcoming Workplace Law Changes

There are other upcoming changes to the Fair Work Act, including:

- changes to authorised employee deductions
- the right to superannuation in the National Employment Standards.

Find out more at [Fair Work Act changes: Protecting Worker Entitlements](#) or check out this [timeline of key changes](#) to payroll.

ATO Technical Help Desk Phone Line Disconnected

From today, 20th November, 2023, the above phone line will be disconnected. To get help you will be directed to self-help web content or use "Ask Alex". Not sure about this one - might be a step backwards!

Cents per KM Method Rate:

The ATO reminds agents that the cents per kilometre rate to calculate eligible car expenses using the cents per kilometre method **has increased to 85 cents for the 2023-24 income year**. This is an all-inclusive rate and covers claims for decline in value, registration, insurance, repairs, maintenance and fuel costs. Find out more by visiting [Expenses for a car you own or lease](#).

Pre-referral Warning Letters:

The ATO will be recommencing the use of external debt collection agencies. If you have an overdue debt and haven't responded to the ATO's previous contact attempts and requests to pay, you may receive a **pre-referral warning letter**. If you receive a letter, you should try to pay your debt or you may be referred to the ATO's [external debt collection agency](#). Pre-referral warning letters **commenced issuing on 14 November 2023**.

Self-serve Payment Plan Threshold Increase:

The threshold used to set up a payment plan via self-serve function, has increased to \$200K. This should make the process easier if your tax debt is large and help you avoid wasted time on the phone to the ATO.

In Other Bookkeeping_BAS News...

Your Online Services - you will Control who has Access from 13 Nov: If you engage a new agent, change to a new agent, or need to make changes to what your agent is authorised to do for you, you will need to go through the Agent nomination process. [Read more here for further details](#).

New Rules for Fixed Term Contracts: From 6th December 2023 new rules apply to the use of fixed-term contracts. Learn more [at this Fair Work page](#).

Next BAS due date: The next quarterly BAS for the period **July to September 2023**, is due by **30th October** if you have elected to lodge by paper and are not an active STP reporter, **13th November** if you lodge electronically, or **27th November** if your BAS or Tax Agent lodges on your behalf.

ATO Scam Alert: The ATO is aware of an impersonation email in circulation. This email references ATO security updates and asks recipients to update their multifactor authentication (MFA) by scanning a QR code. This code links to a **fake** myGov sign-in page that is designed to steal myGov sign-in details.

If you or your staff receive this email, do not scan the QR code, click on any links, open any attachments, or download any files. Forward the email to reportscams@ato.gov.au, and then delete it.

The ATO will never send you an email with a QR code or a link to log in to their online services. Visit www.ato.gov.au/scamalerts to find out more.

Issue impacting pay as you go instalment variations

The ATO has advised there may be an issue impacting pay as you go (PAYG) installment variations.

If you have lodged a variation on your activity statement **since 25 August 2023**, please check your activity statement prior to your next lodgment. You may need to complete a new variation on the impacted activity statement.

PayDay Super is Coming: From 1 July 2026, employers will be required to pay their employees' super at the same time as their salary and wages. This will be known as "Payday Super". The ATO is working with industry bodies to co-design the new measure. If you would like to give feedback about Payday Super, [you can do so here](#) up until the 3rd of November 2023.

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Latest Articles



Managing MyGovID when Devices are Upgraded or Added

Learn how to set up MyGovID on a new device or if you want to set it up on multiple devices.



Upcoming Changes to Workplace Laws

Fair Work frequently updates payroll rules, and the current situation is no exception. Numerous aspects of payroll have recently changed or will soon change. For more information, please read our blog.



10 Ways Bookkeepers Can Use ChatGPT

AI is here and ChatGPT is here. Read more here about how bookkeepers can use ChatGPT to help run their businesses.



Xero Tips & Tricks

Here is my list of useful tips and tricks that I use when wrangling Xero. I'll try to keep adding new tips etc as I discover them. I hope you find them useful.

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