

## e-News

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# Time to plan payroll for the Christmas shutdown period



I received a newsletter today from the <u>Australian Payroll Association</u> about planning payroll for the Christmas shutdown period, more specifically, planning employees' annual leave to be taken. I thought I would pass on the information as it is very timely.

Employees covered by an Award or Registered Agreement

• If the Award or RA allows it, you can direct your employees to take annual leave during the shutdown period.

• Check your Award because there may be rules around how and when this direction can occur e.g. an employer may need to give the employee a set amount of notice (eg. 4 weeks) that they will need to take annual leave.

Employees not covered by an Award or RA

- If it is "reasonable", you can direct your employees to take annual leave (including in advance of accrual) or unpaid leave during the shutdown period.
- You cannot force an employee to take unpaid leave and if the employee does not agree to take unpaid leave, you may need to pay them their ordinary pay for the time.

See more information here from Fair Work.

### Latest Articles



#### Common STP Phase 2 Mistakes

Here is a list of errors employers are making when processing payroll via STP Phase 2. If you are an employer, try to avoid them!



#### Can I Claim the GST on That?

This is a list of common business purchases and whether or not each one includes GST or not. Bookmark it now to make your bookkeeping and BAS prep easier!

STP PHASE 2

#### Which Income Type do you Choose for Closely Held Payees?

A CHP may have either an income type of SAW or CHP, depending on the entity's situation. So how do you know when to choose one over the other? Below is my explanation of this issue.



#### How to Complete a TFN Dec via your MyGov Account

Have you taken on new employees? Did you know they can complete a <u>TFN</u> <u>declaration</u> through their myGov accounts?

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