**Employer Checklist**

There are a number of obligations and requirements when employing staff and timing is often critical.

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| **Prior to employment** |  |
| Register for PAYG Withholding Tax with ATO | 🞏 |
| Determine suitable Single Touch Payroll reporting system and link to ATO | 🞏 |
| Provide employee with Letter of Offer | 🞏 |
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| **At employee commencement:** |  |
| Collect employee details required for payroll/STP software  | 🞏 |
| Provide employees with a copy of the Fair Work Information Statement: | 🞏 |
| <https://www.fairwork.gov.au/employee-entitlements/national-employment-standards/fair-work-information-statement> |  |
| Collect completed Tax File Number Declaration form or have it completed online: | 🞏 |
| <https://www.ato.gov.au/forms/tfn-declaration/?anchor=Howtogetthisform#Howtogetthisform> |  |
| Lodge TFN declaration form with ATO, either by mail or online | 🞏 |
| Collect completed Superannuation Standard Choice form: | 🞏 |
| [https://www.ato.gov.au/Forms/Superannuation-(super)-standard-choice-form/](https://www.ato.gov.au/Forms/Superannuation-%28super%29-standard-choice-form/)  |  |
| Provide employees with appropriate induction, including company policies, workplace health and safety, operation of equipment. | 🞏 |
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| **During employment:** |  |
| Provide procedure for completing Timesheets (if applicable) | 🞏 |
| Provide procedure for completing Annual leave/Personal leave forms | 🞏 |
| Deduct tax at the correct rate – refer to your software or ATO Tax Tables | 🞏 |
| <https://www.ato.gov.au/rates/tax-tables/> |  |
| Report gross wages and tax withheld with Business Activity Statement | 🞏 |
| Calculate superannuation at 11% (11.5% from 1 July 2024, 12% from 1 July 2025) and pay at least quarterly to the nominated superannuation fund via a SuperStream compliant method. Payments must be made by the 28th of the month following the end of the financial quarter. | 🞏 |
| Report gross wages, tax withheld, allowances and superannuation via Single Touch Payroll at time of every payrun. | 🞏 |
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| **Other considerations:** |  |
| Workers compensation policy in place and paid | 🞏 |
| Be aware of fringe benefits tax if providing any benefits in addition to wages (vehicles etc) |  |
| Employing foreign workers: <https://www.business.gov.au/People/Hiring/How-to-hire-an-overseas-worker> |  |