SINgLe touch PAYROLL (stp) ENGAGEMENT AUTHORITY

PRO FORMA TEMPLATE

# SINGLE TOUCH PAYROLL (STP) ENGAGEMENT AUTHORITY

The Australian Taxation Office (**ATO**) has amended the process enabling clients to authorise their registered agent to lodge their Single Touch Payroll **(STP**) pay event on their behalf.

**The ATO website states:**

‘*The STP pay event is an approved form submitted to the Commissioner of Taxation, and requires the following each time it is lodged:*

1. *a declaration that the information contained in the approved form (the STP pay event or update event) is ‘true and correct’*
2. *the declarer is authorised to lodge the approved form.’*

Employers using the STP engagement authority are able to provide the above authority which is valid for up to 12 months, rather than having to provide an authority for each pay event.

**Eligibility for the authority**

To be eligible to provide a registered agent with STP engagement authority the employer must not:

1. Have any overdue activity statement lodgements.
2. Have any outstanding debts unless they are subject to payment arrangements or review.
3. Be the subject of ATO compliance activity for PAYG withholding within the last two years.
4. Company directors must not have been issued with a Director Penalty Notice in relation to the company or any other company where they are of have been a director.

**Exclusions:**

The STP engagement authority does not apply to other approved forms or the finalisation declaration.

A registered agent must still obtain a signed declaration in writing from an employer before making the finalisation declaration on behalf of the employer at the end of the financial year.

# ENGAGEMENT AUTHORITY TEMPLATE

**STP engagement authorisation of registered agent.**I [insert client details] accept responsibility for providing true and correct payroll information to my authorised agent for the purpose of that agent preparing and lodging Single Touch Payroll reports on my behalf to the Australian Taxation Office (ATO). I accept responsibility for providing that payroll information by the date of my Single Touch Payroll (STP) pay event, being the appropriate pay run date.

I confirm and warrant that:

1. my staff wages comply with all applicable agreements, awards, employment contracts, regulations and legislation;
2. I have collected the correct amount of pay as you go (PAYG) withholding from payments I have made to employees and other workers that I have a voluntary agreement with, for remittance to the ATO by the due date;
3. I have withheld the correct amount of superannuation for each of my employees for depositing into the correct superannuation fund by the due date;
4. There are no outstanding activity statement lodgements;
5. There are no outstanding ATO debts unless they are subject to payment arrangements or review; and
6. I have not been the subject of ATO compliance activity for PAYG withholding within the last two years.

I [insert registered agent details] accept responsibility for the preparation and lodgement of STP reports for [insert client name] based on the information provided by the employer. I acknowledge that the software I use to prepare and lodge STP reports is listed on the Australian Government’s STP product register list.

I (Insert client details) authorise (insert registered agent details) to lodge each STP pay event commencing [insert date]\*.

**[Client details] [Registered Agent details]**

By: By:

Print Name: Print Name:

Date: Date:

\*This authority is valid for 12 months from the commencement date

Note: This form is for your records only and is not required to be lodged with the ATO.