

Dear Member,

AAT News

Welcome to this edition of the AAT Australia's eNews and Views. You'll find out all about:

In this edition:

- Salary Sacrifice Superannuation Payments – when are they due to the fund?
- Superannuation Guarantee and annual leave accrual on workers compensation payments
- ATO release guide to new Online Services for BAS agents
- Beware – scammers are impersonating legitimate ATO phone numbers
- MYOB launch STP compliant solutions for micro-employers
- HR Corner – statutory declarations

Salary Sacrifice Superannuation Payments – when are they due to the fund?

Salary sacrificed superannuation payments are payments paid from pre-tax wages into your superannuation account. It is important for an employee that they are careful to establish a written agreement around their salary sacrificed super with their employer, as the super contributions under an effective salary sacrifice agreement can be counted as the employers' contributions required by the Superannuation Guarantee (SG) legislation. That means, an employer can use the employees' sacrificed amounts to count toward the employers SG obligation.

Superannuation Guarantee payments, as well as any additional salary sacrificed superannuation amounts payable, are due to the employees nominated fund by the 28th day of the month at the end of each quarter. For example, super obligations on salary paid from 1 July to 30 September are due with the fund on the 28th October.

Source: [Australian Taxation Office](#)

Superannuation Guarantee and annual leave accrual on workers compensation payments

Workers compensation is an insurance payment payable to an employee if they are injured at work or become ill because of their work. Workers compensation payments and requirements are legislated in each individual state and territory and can also be impacted by the requirements of a Modern Award or other registered agreement.

Important to note is that a workers' compensation payment is paid to the employee either directly from the insurer, from the insurer via the employer or by the regulator and is not regarded as a wage, rather an insurance payment.

Some Modern Awards and registered agreements require that employees receive an entitlement to superannuation payments whilst they are away from work and in receipt of workers compensation insurance. It is important to check the award or agreement if such provisions apply.

Access to the accrual of both annual and sick leave for an employee receiving workers compensation insurance depends upon the regulations of the individual states and territories. The below is a table summarising the accrual requirements:

State/Territory	Does leave accrue?	
	Annual Leave	Sick Leave
NSW	Yes	No
QLD	Yes	Yes
VIC	Yes	No
TAS	Yes	No
WA	Yes	No
SA	Usually, click here for conditions	Yes
ACT	No	No
NT	No	No

Superannuation and leave loading

Superannuation is an amount paid to employees based on their ordinary times earnings (OTE) amounts. For superannuation purposes, leave loading amounts paid are not regarded as OTE and therefore superannuation guarantee does not apply. Click [here](#) to access an ATO checklist from the ATO about OTE and superannuation.

Beware – scammers are impersonating legitimate ATO numbers

The ATO have advised that they have seen unprecedented numbers of 'pre-recorded phone calls' that mimic genuine ATO phone numbers.

Assistant Commissioner, Gavin Siebert stated that "scammers are sending pre-recorded messages in record numbers and are manipulating caller identification, so

your phone displays a legitimate ATO phone number despite coming from overseas”.

The problem is significant with the ATO receiving over 40,000 reports of impersonation scams in the first quarter of this year alone with over \$1 million paid out in losses by victims of the scams.

The ATO has advised they do contact taxpayers via telephone, email and SMS, however, there are tell-tale signs and behaviours to be aware of that may indicate that it is not the ATO, including:

- Requests for payments via unusual methods including bitcoin, gift cards, iTunes, Google Play and vouchers
- Aggressive behaviour and threats of extreme actions such as immediate arrest, jail time and other threatening actions
- Pre-recorded messages claiming to be the ATO
- Send an email or SMS requesting you to click a link and log into a page
- Use of aggressive or rude behaviour, or threaten you with immediate arrest, jail or deportation
- A request for payment of a fee to release a refund to you

It is important to communicate with you friends, family and clients that this activity is happening and what they should look out for to avoid being scammed.

Any scam activity should be immediately reported to the ATO via their dedicated scam reporting hotline on 1800 008 540.

Further reading is available from the ATO [here](#).

ATO release guide to new Online Services for BAS Agents

The new ATO Online Services for BAS agents has arrived and is getting fantastic reviews from members. The Online Services for agents' user guide aims to provide a complementary resource in addition to the 'Help' section of the service centre. To access the guide click [here](#).

To access the new secure ATO online services click [here](#).

MYOB release STP solution for micro-employers

MYOB have this week launched their partner solutions for clients with payroll needs that are Single Touch Payroll (STP) compliant. If you have small employers who are currently using payroll logbooks or excel spreadsheets to calculate their payroll obligations, then there are cost effective solutions available to MYOB partners to support their clients at low cost.

For clients requiring payroll only solutions, MYOB partners can subscribe them to the

[MYOB Essentials Payroll](#) solution for only \$10 per month.

For small volume clients or trusts wanting to bring more organisation and automation to their old bookkeeping processes and to help meeting their STP requirements, [MYOB Connected Ledger plus payroll](#) would be a fitting solution at a cost of only \$30 per month for MYOB partners.

HR Corner - Statutory Declarations

There are times, in the workplace, when we may seek better verification for an event than simply an employee's word for it. An absence that is unsupported by suitable documentation is an example. Another is making a statement as a witness about an occurrence where you are seeking verification – a workplace incident might be an example.

We can ask the person to obtain valid proof and a statutory declaration can be used to provide more substantial and legally binding proof or evidence.

In this article, we outline the purposes of a statutory declaration, the legal framework in which they operate and how people can follow a request to provide one.

What is a statutory declaration?

A statutory declaration is a written statement that a person signs and declares to be true and correct in front of an authorised witness.

By signing it, the person agrees that the information in it is true and can be charged with perjury if the information provided is false.

Statutory declarations are commonly used to legally verify names, addresses, insurance claims, superannuation matters, lost passports and as evidence to support sick leave.

Although they have similar purposes, a statutory declaration is not the same as an affidavit. An affidavit is a written statement of fact, confirmed by oath or affirmation for use as evidence in court proceedings. A statutory declaration is also a written statement of fact but is not confirmed by oath or affirmation.

How do I make a statutory declaration?

The initial step is to seek a credible source to obtain the statutory declaration template. In each state and territory, the Department of Justice or Attorney General's department has a template available to download.

To make a statutory declaration, download and complete the statutory declaration form then have it witnessed by one of the many people authorised to do so, such as a Justice of the Peace, pharmacist, police officer, court registrar, bank manager, medical practitioner or dentist. There are many more professional people who can witness a statutory declaration and again the list of these is available on the state or territory Department of Justice website.

Most court houses and police stations also have statutory declaration documents

available.

What does an authorised witness actually do?

A witness for a statutory declaration must:

- check the identity of the person making the statutory declaration
- check to the extent possible, that the person is competent to make the statutory declaration
- remind the person that he or she will be claiming that the statements in the declaration (and any attachments) are true and that there are penalties for making false statements
- check that the form does not contain any blanks.

What is the core content of a statutory declaration?

The key aspects of a statutory declaration are:

- Recording details of the person making the declaration including full name, address, occupation and similar information
- The actual words of the declaration – this usually starts with: “I solemnly and sincerely declare...” – the wording relates to the key reason for the statutory declaration for example verifying names or addresses, providing details about an insurance claim, detailing their account of an occurrence in the workplace
- A statutory declaration carries a statement that the person making the declaration must endorse and then have their signature witnessed by an authorised person. This statement reads like: “I acknowledge that this declaration is true and correct, and I make it with the understanding and belief that a person who makes a false declaration is liable to the penalties of perjury.”

Is a statutory declaration a legally binding document?

The use and processing of statutory declaration is protected by Commonwealth and State or Territory legislation.

The person declaring a statutory declaration is making a factual statement that can be verified by a court.

If a person intentionally makes a false statement in a statutory declaration, they can be charged with a criminal offence and, in most states and territories, carries the possibility of up to four years imprisonment.

As a manager, if you have concerns about the veracity of a statutory declaration you should contact either the local police or the Australian Federal Police.

Needing advice and help?

If you would like assistance with either seeking a statutory declaration to verify certain information or assessing a statutory declaration that has been provided as evidence, please contact AB Phillips Pty Ltd, Monday to Friday between 9:00 am and 5:00 pm AEST by phone on 1300 208 828 or email advice@abphillips.com.au.

Please note that the above information is provided as comment and should not be relied on as a substitute for detailed professional advice from AB Phillips or professional legal or financial advice on any particular matter. Where you would like additional information and support about the content in this document please contact AB Phillips.

Join our Facebook Discussion Group

Feedback from members indicates that community is very important to accounting technicians. In response the AAT Team has established a Facebook group especially for AAT members to join in an online community and discuss your successes and your not-so-successes, ask questions, give support to your colleagues and enjoy networking with your peers. We will be posting articles, information pieces, event details plus more. Click through here to join in today:

[AAT Facebook Group](#)

Continuing Professional Development

- [Berwick - Narre Warren Discussion Group Meeting](#)
- [AAT Australia April Tech Talk - EasyPaySlip](#)
- [FBT Exemptions - Recording accessible until May 31st 2019](#)

Feedback

AAT welcomes your feedback. Please share your thoughts and ideas, let us know what your concerns are as well as the support and CPD that you need, so that we can deliver the best possible outcome for all of our AAT community. [Contact us](#)



[Our Website](#) | [Login](#) | [Contact Us](#) | [Manage Details](#) | [Privacy Policy](#)

The AAT has your email address on record as supplied by you via your membership application.

Having trouble viewing this email? [View Online](#)