

30 July 2021

Changes to STP reporting from 1 July

Employers should be reporting through Single Touch Payroll (STP) unless they only have closely held payees, or they are covered by a deferral or exemption.

There are changes to STP reporting for small employers with closely held payees and quarterly reporting for micro employers from 1 July 2021. This may affect how you report to us.

Employers with closely held payees

From 1 July 2021, employers must report amounts paid to their [closely held payees](#) through STP. You can choose to report:

- actual payments each pay day
- actual payments quarterly
- a reasonable estimate quarterly.

Micro employers reporting quarterly

From 1 July 2021, the STP quarterly reporting concession for [micro employers](#) is only available to micro employers who meet certain eligibility requirements. It now includes the need for exceptional circumstances to exist.

Registered agents can apply for this concession on a client's behalf through the online deferral tool.

Employers who have not started reporting through STP and do not have a deferral or exemption need to [start reporting now](#).