

DUE DATES – June to August 2020

JobKeeper fortnights

22 June to 5 July)	Ensure all eligible employees have been paid a minimum \$1,500 per fortnight (before tax) within the fortnight (using your pay cycle). Failure to pay the minimum in a fortnight means you are not eligible to claim JobKeeper for that employee for that fortnight.
6 July to 19 July)	
20 July to 2 August)	
3 August to 16 August)	
17 August to 30 August)	

JobKeeper Claim for June

14th July 2020 Latest date to lodge JobKeeper claim for the month of June 2020

Single Touch Payroll (STP)

Quarterly Reporters

28th July 2020 Due date for lodgement of STP Reporting for the quarter ended 30th June 2020 for those with up to 4 employees

All Reporters

31st July 2020 Due date to complete STP Finalisation Declaration

Superannuation Guarantee

Quarterly Reporters

28th July 2020 Employee superannuation for the quarter ended 30th June 2020 must be lodged & paid

Late payments (even 1 day) can attract an administrative fee of \$20/employee/quarter PLUS 10% interest

The superannuation for late payments is calculated on the WHOLE amount of the wages paid, not just Ordinary Time Earnings (OTE)

Payment of the administration fee, interest & super on the amount above the OTE are NOT tax deductible

Monthly GST & BAS

21st July 2020 Latest date for lodgement

Quarterly GST & BAS

25th August 2020 Latest date for lodgement

Taxable Payments Report

28th August 2020 Due date for lodgement – applies to following industries only:

Building & Construction	Cleaning
Courier	Road Freight
IT Services	Security

WorkCover

31st August 2020 Latest date to declare wages for 2019/20