TRINITY
ACCOUNTING PRACTICE

Single Touch Payroll (STP) Phase 2 Checklist

Confirm your payroll setup meets STP Phase 2 reporting requirements.

Employee setup

- Each employee has an income type assigned (SAW, CHP, WHM, IAA, etc.)
- Employment basis recorded (FT, PT, casual, labour hire, non-employee)
- Tax treatment code applied (regular, no TFN, working holiday, etc.)
- Country code recorded for working holiday makers and inbound assignees
- Cessation reason recorded when an employee leaves

Pay-item disaggregation

- Gross wages split out — overtime, bonuses, commissions, directors' fees, paid leave, allowances
- Each allowance categorised correctly (car, transport, meals, travel, etc.)
- Salary sacrifice reported separately (super or other benefits)
- Lump sum payments (A, B, D, E, W) coded correctly
- Termination payments mapped to correct ETP or unused leave codes

Child support

- Child support deductions and garnishees reported (optional but recommended)

Super

- Ordinary Time Earnings (OTE) calculated correctly per pay item
- Super Guarantee rate applied is current (11.5% from 1 July 2024, 12% from 1 July 2025)
- RESC and SG reported separately

Reconciliation and finalisation

- Every pay event lodged successfully (no unsent events in the dashboard)
- Year-to-date totals agree with payroll reports
- Finalisation declaration lodged by 14 July (small employer)
- Income statements visible to employees in myGov