Australian Government
Australian Taxation Office

Tax and BAS professional STP Phase 2 checklist

There have been changes to Single Touch Payroll (STP) reporting – we call this STP Phase 2.

Many of your clients will need your support to transition to the new reporting requirements. There are several things you can do to help your clients and practice prepare for the changes.

Things you can do now to prepare for STP Phase 2 reporting

- **Find out when your clients' digital service provider (DSP) will be ready for STP Phase 2 reporting.** Encourage your clients to talk to their provider, check their website, read their newsletters and understand how they can help transition to the new reporting requirements.
- **Know your clients' required start dates.** STP Phase 2 started on 1 January 2022. Many DSPs have a deferral in place to get ready and transition their customers. This deferral covers their customers. When your client's product is ready, it is important that they do not delay their plans.
- **Consider if your clients need more time to make the transition.** If they do, they can apply for a delayed transition to STP Phase 2 reporting. You can also apply on their behalf – see ato.gov.au/delayedstp2transitions.
- **Understand the new reporting requirements.** For a detailed explanation of the changes, review the STP Phase 2 employer reporting guidelines – see ato.gov.au/stp2guide.
- **Consider how much support your clients need.** Talk to your clients and establish the level of support they need. How much time do you need to allow for this support?
- **Prepare a transition plan for your practice.** Can you start to prepare your clients now, while they wait for their product to be ready? When will they transition? How will this work fit around your existing lodgment deadlines?
- **Understand how to transition your clients.** They can transition any time during the financial year. Find out how to transition to STP Phase 2 reporting at ato.gov.au/stp2transition.
- **Review your clients' pay codes/categories.** Ensure they align with the STP Phase 2 reporting requirements. Watch our webinars on disaggregating gross at ato.gov.au/stpresources.
- **Review your clients' allowances.** Allowances are mapped and reported differently with STP Phase 2. Most allowances must be separately itemised. Ensure you know how allowances are now reported. Watch our webinar on allowances at ato.gov.au/stpresources.
- **Encourage your clients to include the relevant information in their payroll system.** There may be some information not currently stored in their payroll system which they need to start reporting, such as employee start dates. If your clients keep this information in another system or spreadsheet, encourage them to bring it into their payroll so it is available when they transition to STP Phase 2 reporting.
- **Encourage your clients to visit the Fair Work Ombudsman's website.** Clarify award or payslip requirements they might be unsure about. Visit fairwork.gov.au.

STP Phase 2 help and support resources

- For a detailed breakdown of the new reporting requirements, see our STP Phase 2 employer reporting guidelines at ato.gov.au/stp2guide.
- For webinars, videos and podcasts, and factsheets, visit ato.gov.au/stpresources.
- For information about STP Phase 2, visit ato.gov.au/stp2

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