



prosperity  
advisers group

## Single Touch Payroll is almost here

### Employee headcount guidelines

To determine whether you need to be single touch payroll ready by 1 July 2018 you will need to count how many active employees you have, whether casual, permanent, part time or full time. Basically, anyone that is active on your payroll at 1 April 2018 contributes to the count. All active staff count as a headcount of '1' each, there is no pro-rata for casual and part-time employees.

Below are guidelines for who you need to include/not include in the headcount.

#### **Include in headcount**

- full-time employees
- part-time employees
- casual employees who are on your payroll on 1 April and worked anytime during March
- employees based overseas
- any employee absent or on leave (paid or unpaid)
- seasonal employees (staff who are engaged short term to meet a regular peak workload, for example harvest workers)

#### **Don't include in headcount**

- any employees who ceased work before 1 April
- casual employees who did not work in March
- independent contractors
- staff provided by a third party labour hire organisation
- company directors
- office holders
- religious practitioners

If you require more information, please contact Prosperity on 1800 855 844.