



Dear Member,

AAT News

Welcome to the June 2020 edition of the AAT Australia's eNews & Views. In this edition you'll find out all about:

- FWO Casual Employees Converting to Permanent
- STP Update
- FWC Coronavirus Workplace Issues and Changes to Awards
- NCCC COVIDSafe Reopening Business Plan Template
- ACCC COVID-19 Information for Business
- Marketing in Tough Times
- And more!

Check our [eNews & Views](#) page for previous newsletters.

Fair Work Ombudsman - Casual Employees Converting to Permanent

A recent court case and the JobKeeper rules about casuals has meant a lot of focus on casuals. There has been some concern that the court case would mean changes to leave entitlements for casuals.

The law has not changed. The rulings in these court cases were specific to those workers' situations. However, employers still need to be aware of the rules around converting casual employees to permanent positions.

Casual Employees Criteria

- No firm commitment about the length of time or contract of employment.
- No guaranteed hours of work week to week.
- Usually works irregular hours.
- Is not entitled to paid leave.
- Can end employment without notice (subject to registered agreement, award or employment contract terms).
- Can be 'long-term' casuals, unless the work pattern becomes regular and there is an expectation of ongoing work. Long term casuals may be eligible for flexible working arrangements, parental leave and long service leave.

The issue for employers is when a casual employee actually becomes a permanent employee and when a permanent position should be offered.

This is addressed in the modern awards in a casual conversion clause. Employers should check the relevant award provisions, check if there is an obligation to offer a permanent position and follow the guidelines about when and how to offer permanent part-time or full-time positions.

Clerks Private Sector Award 2010 Example of Casual Conversion Clause

- Casual employees are entitled to ask to change to full-time or part-time employment when they have worked a regular pattern of hours over a period of at least 12 months and could continue to work those hours as a full-time or part-time employee without significant changes.
- Casual employees working full-time equivalent hours over 12 months can ask to change to full-time employment.
- Casual employees working less than full-time hours can ask to change to part-time hours consistent with what they have been working over the last 12 months.
- Employers must tell casual employees about this entitlement within 12 months of the casual starting work. Employers must specifically notify casuals of this even if they have provided a copy of the award at the time of starting employment.
- Casual employees that do not receive notification of this entitlement are still entitled to request a change to full-time or part-time employment. This must be in writing.
- An employer can only refuse the request if there are 'reasonable grounds' such as the employee not working regular hours or there are other significant changes to the current work patterns.

There are more provisions and details in the casual conversion clause – employers need to check the award to make sure they comply with award requirements.

Visit the [FWO Casual Employees](#) webpage for more detail.

Single Touch Payroll Update

Most employees should now be reported through Single Touch Payroll (STP). For many small businesses this will be the first year of having to complete the finalisation process in STP.

STP Finalisation

- 14 July for business with 20 or more employees
- 31 July for business with 19 or fewer employees

Closely Held Payees

Closely held payees include family members, directors, shareholders or trust beneficiaries. The exemption from reporting through STP has been extended to 1 July 2021. At this date all employees must be reported through STP.

For any closely held payees that are already reported through STP, the finalisation date is 30 September.

Don't forget to check our EOFY and [Payroll Resources](#) for templates and checklists.

Fair Work Commission Coronavirus Workplace Issues and Changes to Awards

The Fair Work Commission (FWC) has made changes to most modern awards. The determinations insert a temporary schedule into the awards which provided employees with two weeks of unpaid pandemic leave and the ability to take annual leave at half pay. The schedule in each award applies from 8 April to 30 June 2020 unless further extended by the Commission.

The Fair Work Act has also been amended to support the implementation and operation of the JobKeeper scheme.

Unpaid Pandemic Leave

Employees working under one of the updated awards can access up to two weeks' unpaid pandemic leave if they are prevented from working as a result of being required to self-isolate, or by enforceable government direction, such as the trade restrictions to non-essential businesses.

The leave is available in full any time, without the need to accrue it. It is not required that employees use their paid leave first. Taking this leave does not affect any other entitlements or National Employment Standards and it counts as service for accruing of entitlements.

For full details of the leave changes and awards affected visit [FWO Unpaid pandemic leave and annual leave changes to awards](#) webpage.

JobKeeper Disputes

There has been an increase in disputes over leave in relation to JobKeeper which both the FWO and FWC are dealing with. The FWO has released a dedicated webpage for [resolving workplace issues during coronavirus](#). For any disputes about leave or other entitlements during the coronavirus, this is the starting place, although the issue may be referred on to the ATO or FWC.

National COVID-19 Coordination Commission COVIDSafe Reopening Business Plan Template

In March, the Prime Minister announced the new National COVID-19 Coordination Commission to coordinate advice to the government about economic and social impacts of the global pandemic.

The Commission has released a template that businesses can use to [plan for reopening operations](#) while keeping the workplace healthy, safe and virus-free.

Safe Work Australia has created a set of [COVID-19 safe workplace principles](#) that all state governments have agreed to, and it is these principles that inform the Commission's template.

Although the template is comprehensive, the Commission advises that business owners should also check with your state authority for workplace health and safety, as well as the Fair Work Ombudsman and relevant industry associations for specific guidance to make sure they are meeting their legal obligations.

This is definitely a useful planning template for any businesses (yours or clients) considering reopening and includes many links to essential information within the document.

Australian Competition & Consumer Commission COVID-19 Information for Business

The ACCC has an excellent [webpage](#) with information on the rights and obligations of business in response to events caused by COVID-19.

Many businesses need guidance on managing cancellations, delays, suspensions and disputes.

The main points businesses need to take care of:

- Not to mislead customers.
- Not to act unconscionably.
- Not to rely on unfair terms in contracts.

The webpage has detailed information on the cancellation of functions and events; supply and pricing issues; information for franchises; and country of origin labelling.

Marketing in Tough Times

Many of you have plenty of work right now what with JobKeeper administration and all the extra queries from clients.

However, life goes on and for many bookkeeping businesses you still need to generate leads and new business to remain viable in the long term. And for new bookkeepers entering our industry in this tough time, we have a few suggestions for you.

During tough times it is important to maintain a profile and presence even if people are not signing up immediately. By keeping your presence active, people will be more likely to remember you when they need you.

The number one thing business owners look for in a bookkeeper is trustworthiness. What are you doing right now to increase the impression of professionalism and trustworthiness?

Marketing Tips for Tough Times

- Keep helping your existing clients, even if you are not charging for all your time or are offering some services at a reduced rate. Maintain your communications with them. They will remember you! Word of mouth referrals are the most reliable source of new business, so give to your existing clients and the chances are this will pay off in the long run with referrals.
- If you have a mailing list - can you offer something for free as an incentive to sign up to your list, so that you can reach more people now? Again, over the long term, the more people on your list, the more likely it is that some will become paying customers at some point.
- Check out paid ads – they are becoming cheaper as more people are online for more time looking at more sites. Targeted Facebook ads and boosted posts can work well.
- Use social media as part of maintaining your online presence. If you don't write your own blog or social posts, share posts from others such as colleagues, the ATO or AAT.
- Can you offer something practical and educational for your clients for free? Make it short, give them an overview and then an incentive to sign up for customised or detailed training.
- Add some recent testimonials to your website – especially if you have some that relate how you have helped them during the pandemic. Better still – add a couple of case study stories to your website that demonstrate how you have helped particular businesses.
- Write testimonials for businesses you love – you never know, you might get prospective customers.
- Get your face out there – people like to see who they are doing business with.
- Get your LinkedIn profile, experience, certifications and photo updated.
- Get on Google My Business. It's easy to set up and free to use.
- Sort out your Search Engine Optimisation – for anyone using DIY websites, get a plugin to help you assess the SEO rating of each page. Update your keywords and page descriptions. Add some keywords about COVID-19 business advice or support. Remember that search engines like fresh content and recently updated pages.
- Consider adding a webpage to your site to showcase the services you are offering businesses relevant to COVID-19.
- Get networking – okay, maybe a bit harder with social distancing measure in place, but check out your local council business networks – they may be offering online events you can join in.

- Reread the AAT April newsletter for tips on how to offer better value to clients in distress.

Businesses are still operating, businesses still need help and expert advice, and possibly more than ever before business owners see the value in connecting with an advisor they can work closely with.

We are hearing stories of small businesses who have been disappointed with their tax agents or bookkeepers and are shopping around for new tax professionals to start off the new year with. We are also hearing stories of some bookkeeping practices that have had a big increase in work... so there are plenty of opportunities around if you need more clients!

ATO Tax Time 2020

The ATO has issued [Tax Time Toolkits for 2020](#), including many PDFs by occupation and common questions or issues. This is a handy resource for questions that you may receive from clients about tax matters which you are unable to advise on – provide the relevant ATO PDF then let them know they will need to speak to their tax agent for any questions which can't be answered by the ATO information.

There is work-related expense information for [26 occupations](#) and general information for record keeping, rental properties, small business, income and Single Touch Payroll.

AAT New Resources

We have released some of the recent EOFY Workshop series [resources](#) for all members.

- Payroll Checklist
- EOFY Reconciliation Worksheet
- Contractor or Employee

It's not too late! If you missed out on attending the EOFY workshop series, you can still [buy the sessions](#) until July 31.

TPB Warns Unregistered Agents Providing COVID-19 Services

Services and advice related to the COVID-19 stimulus package are BAS and tax services. Unregistered people or businesses (including accountants or bookkeepers) offering services and information about JobKeeper, PAYG cash flow boost or superannuation early release are in breach of the Tax Agent Service Act and will be investigated.

The TPB is concerned not only that businesses are paying for services that must be provided by a registered agent, but that many such offenders are providing incorrect advice, with some also committing deliberate fraud.

Report potential scammers or unregistered tax practitioners to the TPB via email to covid19tipoff@tpb.gov.au or by calling 1300 362 829 (option 5).

ATO Second Round of Cash Flow Boosts

The second round of [cash flow boost payments](#) will automatically be applied to eligible businesses upon lodgment of activity statements for the four months of June to September.

The amount will be equal to the total amount of initial cash flow boost received and will be split according to the lodgment schedule. Quarterly lodgers will receive 50% of the payment at the June and September lodgments. Monthly lodgers will receive 25% at each monthly lodgment for the four months June, July, August and September.

In the News

- **JobKeeper payments for childcare services** will be withdrawn from 20 July 2020. There will be transitional support for the childcare sector.
- **Economic and fiscal update** will be held on 23 July 2020 after the Government's initial review of the JobKeeper program. The Treasurer has said there may be changes to the current flat rate of JobKeeper and eligibility criteria may change for businesses that have recovered sufficiently.
- The **instant asset write-off** current threshold of \$150,000 for businesses with a turnover of up to \$500m has been extended to 31 December 2020. Legislation will be passed before 30 June to allow the extension.
- ATO **Small Business Superannuation Clearing House** cut-off date is 23 June 2020 for employee's funds to receive payments by 30 June 2020.
- The **Australian Small Business and Family Enterprise Ombudsman** has proposed a recovery plan for small businesses affected by COVID-19. The recommendations include various measures to reduce unnecessary compliance for small business and creating a Small Business Award.

What is on in the industry?

ATO Open Forums

Upcoming ATO Open Forums, which to date have been run face to face, have been postponed indefinitely.

Check the [ATO Open forums](#) webpage for future dates.

The Bookie & The Beano Podcast

Join Intuit QuickBooks resident bookie, Diane Lucas, and favourite beano, Kane Munro, for the latest episode of their podcast, which deals with many aspects of the relationship between accountants and bookkeepers and current topics of interest. Check out the latest episode [here](#), Episode 46: Work life balance in the COVID-19 pandemic. Also check out episode 45: JobKeeper and the crazy demands it has placed on accountants and bookkeepers.

ATO Tax inVoice Podcast

Keep updated about the latest tax and super information. The latest instalment is [Episode 21: JobKeeper Payment for employers, not-for-profits and charities](#).

ATO TV

Handy [ATO TV videos](#) on a range of topics that may be useful for you or your clients. Includes short

videos on topics such as managing authorisations in RAM, and longer videos on more complex topics such as WET or GST at settlement.

Join our Facebook Discussion Group

Feedback from members indicates that community is very important to accounting technicians. In response, the AAT Team has established a Facebook group especially for AAT members to join in an online community and discuss your successes and your not-so-successes, ask questions, give support to your colleagues and enjoy networking with your peers. We will be posting articles, information pieces, event details plus more. Click through here to join in today:

[AAT Facebook Group](#)

Feedback

AAT welcomes your feedback. Please share your thoughts and ideas, let us know what your concerns are as well as the support and CPD that you need, so that we can deliver the best possible outcome for all of our AAT community. [Contact us](#)



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