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STP employer reporting guidelines

Our guidelines help employers understand how to report under Single Touch Payroll Phase 1 and Phase 2.

Single Touch Payroll employer reporting guidelines

Information to help employers report under Single Touch Payroll (STP).

Single Touch Payroll Phase 2 employer reporting guidelines

These guidelines explain the requirements for Single Touch Payroll (STP) Phase 2 reporting using STP-enabled software.

STP and activity statements

How we use Single Touch Payroll (STP) data to simplify employer reporting obligations.

QC 81822

STP and activity statements

How we use Single Touch Payroll (STP) data to simplify employer reporting obligations.

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Using STP data for activity statements

Employers report pay as you go (PAYG) withholding via STP. We use that same data to help prepare activity statements – enabling employers to ‘tell us once’.

PAYG withholding pre-fill for activity statements

From July 2023, PAYG withholding labels **W1** and **W2** will be pre-filled in ATO online services using the information reported through STP.

For more information, see [ATO PAYG withholding pre-fill for activity statements](#).

Pre-fill has been made available for small and medium PAYG withholders from the:

- July 2023 activity statement for monthly PAYG withholders
- September 2023 activity statement for quarterly PAYG withholders.

You only need to change pre-filled amounts if they don't match your records. Most (but not all) PAYG withholding will be reported through STP. If you received pre-fill as part of the limited rollout, this change won't affect you. You continue to have access to pre-fill.

Digital service providers will determine which products they make pre-fill available in and when. If you use a product that already offers PAYG withholding pre-fill, the ATO's pre-fill may be made available for comparison.

Activity statement lodgment reminders

In FY24 we conducted the Lodgment reminder pilot. The pilot consisted of 3,000 randomly selected employers in the 2023–24 financial year. The pilot has now concluded. The pilot was an essential step in our ongoing work to use STP reporting to support clients in meeting their PAYG withholding obligations. We will review the results of this pilot to determine if we need to make any updates to our processes, guidance materials, or design before making any decisions to roll this system out more broadly.

For more information, see [Lodgment reminder pilot](#).

On-demand activity statement lodgment report for agents

From November 2023, agents acting on behalf of employers will be able to access an updated **on-demand activity statement lodgment report** to see:

- which of their clients have been issued a reminder
- the proposed next action and timing.

QC 71218

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional

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