

Tax & Payroll Workshop 2010

Cost and Registration

Registration: Between 8.00am to 9.00am

Duration: 9.00am to 5.00pm

Cost: (incl. comprehensive notes, tea and coffee on arrival, lunch, morning and afternoon tea)

Members of the NTAA

■ Each delegate: \$ 363 per day (incl. GST)

Non-Members of the NTAA

■ Each delegate: \$ 473 per day (incl. GST)

The Presenter: Rebecca Morgan

Rebecca is a Taxation Consultant with the NTAA and has over nine years tax experience. Rebecca holds a Bachelor of Arts and Law and a Masters of Taxation.

Rebecca has presented a number of the Back to Basics Seminar series and is also a regular presenter on Tax on the Couch.

Before joining the NTAA, Rebecca worked for the ATO as a Manager of Aggressive Tax Planning and also managed a number of general audit projects.



NTAA's 2010 Payroll CD

The CD includes the PAYG tax tables, relevant ATO rulings, State based payroll tax and workcover guides as well as:

- EMPLOYEE KIT with forms, checklists and calculators;
- ATO Bulletins and guidelines specifically designed to help payroll officers; and
- Useful websites and contact details for the ATO, State Revenue Offices and more.

Vegetarian Meals

Vegetarian meals are available as an option at no extra cost. If you prefer a vegetarian meal, simply tick the box under the delegate name on the registration form.

Register online at
www.ntaa.com.au



Cancellations or Transfers

It's necessary to charge a fee (see below) when confirmed bookings are cancelled. However, a substitute participant will be accepted. If a substitute is not nominated, a cancellation fee of \$88 will be applied.

Cancellations

More than 5 full working days before the seminar:

- ◆ cancellations incur an \$88 administration fee.

Within 5 working days of the seminar:

- ◆ no refunds will be available for cancellations, although a full set of notes will be provided.

Transfers

More than 2 full working days before the seminar:

- ◆ a credit for the amount charged may be transferred to any other NTAA seminar without incurring the \$88 administration fee.

Within 2 working days:

- ◆ transfers incur an \$88 administration fee.

The NTAA reserves the right to cancel or reschedule courses, change speakers or revise content as necessary.

Confirmation of Booking

Bookings will be confirmed and a tax invoice sent by fax or mail – please include your fax number for a speedy reply.

Please Note: You must ensure that you receive written confirmation of your booking, otherwise you may not be booked into the seminar and may have to provide credit card details at registration. If you do not receive confirmation by fax **within 48 hours** of faxing your order or 72 hours of mailing it, contact us.

Privacy Act

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CPD/CPE Hours:

The seminar allows for 6.5 CPD/CPE hours.

National Tax & Accountants' Association Ltd.

29-33 Palmerston Cres
South Melbourne, Vic. 3205

Tel: (03) 9209 9999

Fax: (03) 9686 4744

Web: www.ntaa.com.au

Email: ntaainfo@ntaa.com.au

ABN: 76 057 551 854



Tax & Payroll Workshop

NTAA 2010 Seminar

FREE
CD TO
ATTENDEES

TOPICS COVERED

- ✓ The Hands-on PAYG Guide
- ✓ Take the Guesswork out of Termination Payments
- ✓ NTAA Reportable Benefits Kit
- ✓ Dealing with the Basics of Salary Packaging
- ✓ Solving the Payroll Maze
- ✓ A 'Hands On' Guide to WorkCover
- ✓ A Detailed Guide to the Superannuation Guarantee Scheme
- ✓ Ongoing Payroll Responsibilities with New, Current and Departing Staff

Attendees will also receive a **FREE comprehensive CD for payroll officers, company accountants and bookkeepers – see overleaf.**

Presented by
Rebecca Morgan
on behalf of the National Tax &
Accountants' Association Ltd.



Tax & Payroll Workshop 2010

This is the most comprehensive and practical payroll workshop presented. It walks you through all important facets of payroll administration with step-by-step procedures, detailed checklists, examples, forms and case studies – All your questions are answered in 'plain English'!

The Hands-on PAYG Guide

Getting the PAYG essentials right

- Step-by-step guide to recording and paying amounts to the ATO
- ATO ruling on whether a person is an employee
- Practical checklist for determining whether your workers are employees or contractors – It's a must!

CHECKLIST

The 'ins and outs' of payments to employees

- Employees and TFN declarations
 - Who is exempt from quoting a TFN?
- What is the difference between an allowance and a reimbursement?
- How is the payment of an allowance (e.g., car or travel) treated for withholding purposes?
- When can employees vary the tax withheld from an allowance?
- Varying the amount withheld when an employee's income changes (e.g., they buy a rental property)
- PAYG withholding guide for employers who provide reimbursements or fringe benefits

TABLE

CHECKLIST

CHECKLIST

PAYG and payments to contractors, consultants, etc.

- NTAA guide when making payments to suppliers who don't quote an ABN
- When do you withhold tax from payments to contractors, consultants, etc.?
- Does using a company avoid the employee trap?

CHECKLIST

A step-by-step guide to preparing payment summaries

- What are the different types of payment summaries?
- Which allowances are included on an employee's payment summary?
- NTAA checklist on the important items in a payment summary – Everything you need!

CHECKLIST

NEW rules now require super to be recorded on payment summaries

- Are all employee super contributions recorded on an employee's payment summary?
- What super contributions must now be recorded on a payment summary?
- Where is super now recorded on an employee's payment summary?
- Are employees now taxed on salary packaged super?
- Which concessions are affected under the NEW reporting requirements?

NEW

NEW

NEW

NEW

Take the Guesswork out of Termination Payments

A detailed guide to paying termination payments

- What is an employment termination payment (ETP)?
- What are the different components of an ETP?
- A checklist of procedures for employers to follow when making ETPs, including:
 - Calculating the different components of the payment and the tax to be withheld
 - What forms need to be completed by employees for PAYG purposes?
- The Payroll Tax and WorkCover treatment of payments on termination of employment

CHECKLIST

Tax treatment of unused annual and long service leave when paid on termination

- Can employees rollover annual and long service leave paid on termination?
- Calculating the payment components and the amount of tax to withhold
- What are the payment summary reporting requirements?

CASE STUDY

PAYG withholding from redundancy payments

- What is a 'genuine redundancy'?
- How is the tax-free component of a redundancy payment calculated?
- When is tax withheld from a redundancy payment?

CASE STUDY

Dealing with the death of an employee

- What are the PAYG reporting requirements for payments on the death of an employee?
- Dealing with payments made directly to a dependant, such as a spouse
- What happens with payments made to a non-dependant (such as a distant relative)?
- How are payments to an estate treated?

CHECKLIST

CASE STUDY

NTAA Reportable Benefits Kit

- Which benefits are reportable?
- Are shared cars still recorded on an employee's payment summary?
- A detailed table on what benefits are not recorded on an employee's payment summary
- Which fringe benefits are subject to the reporting requirements?

CHECKLIST

Dealing with the Basics of Salary Packaging

We explore salary packaging techniques that allow employees at all income levels to save \$'000s in tax.

Fundamentals of salary packaging

- When is salary packaging tax effective?
- Do all salary packaging agreements with employees need to be in writing?
- Sample clauses that are a MUST in salary packaging agreements – Avoid costly mistakes!
- What is the maximum amount that an employee can salary package?
- How is the salary sacrifice amount calculated?

CHECKLIST

CASE STUDY

Massive savings for employees earning \$35,000, \$45,000 and \$55,000 or more – Save \$'000s

- Beat the GST by salary packaging otherwise deductible benefits
- Salary packaging laptops, electronic diaries and briefcases to save \$'000s
- State-by-state guide on how salary packaging affects Payroll Tax and WorkCover

CASE STUDY

CASE STUDY

Salary packaging cars – All employees can save \$'000s

- How is the salary sacrifice amount for a car fringe benefit calculated?
- Salary packaging cars – Use employee contributions to save \$'000s
- Employees earning \$40,000 saves over \$2,000 through salary packaging a car – Simple but effective
- Tax benefits of salary packaging can also apply for employees earning less than \$40,000

NEW

CASE STUDY

Solving the Payroll Maze

- State-by-State – wages caught for payroll tax
- NEW tax thresholds/rates and calculations
- Employers with employees in more than one State
- How does Payroll Tax apply to fringe benefits?

CHECKLIST

A 'Hands On' Guide to WorkCover

- What 'wages' are caught for WorkCover?
- What payments are exempt from WorkCover?
- WorkCover claims – How they work?
- How does salary packaging affect workcover?

CHECKLIST

A Detailed Guide to the Superannuation Guarantee Scheme

Dealing with the superannuation guarantee

- ◆ A step-by-step guide to the Superannuation Guarantee regime (SG)
- ◆ Who is an employee for SG purposes?
- ◆ **NEW** SG penalty relief on late payments by employers – Literally save \$'000s!
- ◆ When are employers required to pay super for contractors?
- ◆ A hands-on guide to determining the amount of super that must be paid
- ◆ Is SG payable on allowances and fringe benefits?
- ◆ What are the SG reporting requirements?
 - Calculating and reporting SG shortfalls
 - What are the paperwork requirements?

CHECKLIST

CASE STUDY

Dealing with super choice

- ◆ Can an employee choose to direct contributions to a different fund than the employer's fund?
- ◆ How often can employees change funds?
- ◆ What are the record-keeping requirements under super choice?
- ◆ **NEW** small business 'clearing house' concessions for providing super support for staff

CHECKLIST

Ongoing Payroll Responsibilities with New, Current and Departing Staff

The 'whys and wherefores' of hiring staff

- ◆ What deductions, forms and declarations are needed for employing new staff?
- ◆ What are the super, payroll and workcover issues?
- ◆ Should **all** new staff sign employment contracts?

CHECKLIST

NEW

Dealing with ongoing payroll issues

- ◆ Unique NTAA checklist summarises all ongoing responsibilities – An 'A to Z' guide
- ◆ NTAA 'time line' highlights all the important deadlines

NEW

An 'A to Z' guide to departing staff – Its essential!

- ◆ Unique NTAA checklist on issues to consider with departing staff
- ◆ A summary of the PAYG withholding super guarantee and workcover issues for departing staff
- ◆ What are the reporting requirements associated with departing staff?

CHECKLIST

Sydney

SMC Conference & Function Centre, 66 Goulburn St, Sydney
30 April 2010 (Fri)

Parramatta

The Sebel Parramatta, 350 Church St, Parramatta
21 April 2010 (Wed)

Melbourne

Leonda by the Yarra, 2 Wallen Road, Hawthorn
04 May 2010 (Tues)

Brisbane

Hilton Brisbane, 190 Elizabeth Street, Brisbane
23 April 2010 (Fri)

Perth

Rendezvous Observation City Hotel, The Esplanade, Scarborough
28 April 2010 (Wed)

Canberra

Hyatt Hotel Canberra, Commonwealth Ave, Yarralumla
19 April 2010 (Mon)

2010 Salary Sacrifice Calculator

It's the simple and inexpensive way to save \$'000s in tax for the employees of your firm – weekly, monthly, all year round!! Our software helps you calculate the tax savings from packaging cars, exempt benefits, entertainment, car parking and private expenses.

Seminar attendees will receive a FREE 7 Day trial of the 2010 Salary Sacrifice Calculator.

Cost	Members	Non-members
2010 Salary Sacrifice Calculator	\$198	\$264
2010 Salary Sacrifice Calculator Upgrade	\$132	\$165

NTAA's The Accountants' Book of Rates 2009/10

The Accountants' Book of Rates is a convenient and quick reference guide to accountants and other professionals who need to access a wide range of rates and taxes.

Cost	Members	Non-members
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The Accountants' Book of Rates 2009/10	\$77	\$77
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Discounts apply when you purchase more than five copies of this book, call 1800 808 105 to discuss the discounts.

(Delivery will be end of June 2010)

If faxing – please complete, photocopy and fax to 1300 306 351. If paying by cheque please do not fax, no registrations are accepted without full payment

Tax & Payroll Workshop – 2010

This document will be a **tax invoice** for GST when fully completed and you make payment to the National Tax & Accountants' Association Ltd. NTAA's ABN: 76 057 551 854

NTAA Membership No. _____

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Address _____

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Email address: _____

Delegate 1 _____

Email _____

Date of attendance _____

Please tick to have a vegetarian meal

Delegate 2 _____

Email _____

Date of attendance _____

Please tick to have a vegetarian meal

(Please print first name and last name)

Note: Please photocopy where more than two delegates.

No. of seminar attendees _____

Total (incl. GST) \$ _____

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Tax & Payroll Workshop – 2010

Dates and Venues

Venue & date Number of delegates

Sydney

SMC Conference & Function Centre,
66 Goulburn St, Sydney
30 April 2010 (Fri)

Parramatta

The Sebel Parramatta,
350 Church St, Parramatta
21 April 2010 (Wed)

Melbourne

Leonda by the Yarra,
2 Wallen Road, Hawthorn
04 May 2010 (Tues)

Brisbane

Hilton Brisbane,
190 Elizabeth Street, Brisbane
23 April 2010 (Fri)

Perth

Rendezvous Observation City Hotel,
The Esplanade, Scarborough
28 April 2010 (Wed)

Canberra

Hyatt Hotel Canberra,
Commonwealth Ave, Yarralumla
19 April 2010 (Mon)

If you would like to purchase any of these products, please tick the appropriate box/es and fax back to 1300 306 351.

Cost	Members	Non-members
<input type="checkbox"/> 2010 Salary Sacrifice Calculator	\$198	\$264
<input type="checkbox"/> 2010 Salary Sacrifice Calculator Upgrade	\$132	\$165
<input type="checkbox"/> The Accountants' Book of Rates 2009/10	\$ 77	\$ 77

For further information on these products, please see the inside of this brochure.

Fax credit card details to: NTAA on 1300 306 351	Post to: NTAA 29 Palmerston Cres Sth Melbourne VIC 3205	If you have any other queries please call (03) 9209-9999