



EXDIA *express*

Friendly Updates From Our Team To Yours

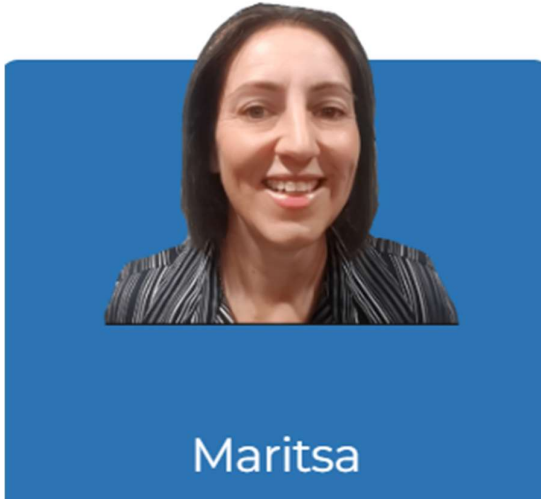
Welcome to *Exdia Express* for November 2024 – keeping you informed with friendly updates from our team to yours.

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 - And ... ATO Lodgement Dates

We trust you'll enjoy these updates, and we look forward to staying connected!

Team Faces – Meet Maritsa



Bachelor Accounting Science, Bachelor of Theology, Xero Certified Advisor, Xero Payroll, Certificate, Registered BAS Agent

Maritsa enjoys the variety, teamwork and supportive, encouraging culture of Exdia, and takes pride in working to assist and guide our valued clients in many different ways. Maritsa enjoys working on BAS and payroll. She spends a lot of time in reviews, meetings, and some of the more complex enquiries that arise in our clients' accounts. After work, she spends quality time with her family. She loves going to

the beach, mountains or anywhere her family can explore. She enjoys going to church and participating in missions whenever she can.

What do you enjoy most about working with our clients?

Really making a difference in the amount of freedom and time it creates for clients, I love that we get to do the bookkeeping and payroll and it frees them up to spend their time on what they specialise in. It is even more special if its ministry related and I get to have a small part in really great Kingdom work being done.

What's a simple tip you use to stay productive?

Have a clear end time to my productive work time and something I can look forward to, for example I may work till 1pm and then will have a coffee and lunch with hubby if he is also working from home so there is incentive in keeping on task for a set period.

What's your favourite coffee or snack?

I do love a good latte and snack wise it has to be the Raffaello Coconut & Almond balls, they are delicious!

Thank you Maritsa for being such an amazing part of our Exdia team!

Client Share – Thank you Craig!

We are so grateful for our wonderful clients, and it's always a pleasure to receive feedback like these thoughtful comments from Craig:

“Thanks for all of your work. I am very happy with your level of service, accuracy, - actually everything. I couldn't ask for better. You're the best.”

Craig, NSW

Thank you, Craig, for sharing your experience. We truly value the opportunity we've had to work together!

And now in the following section we are delighted to share the latest eBrief from the Institute of Certified Bookkeepers with this month's topics and content.

Client eBrief



Prepare for the Annual Business Shutdown

As the New Year approaches, it's a season filled with joy, celebration, and family gatherings. Yet, for small business owners, the festive period also brings unique responsibilities, especially when it comes to supporting your bookkeeper in managing annual shutdown tasks.

During the holidays, diverse work arrangements and employee leave schedules can create complexities. Some staff are gearing up for annual vacations, others stay on to keep operations running, and there are those with limited leave who may face challenges working around holiday schedules. Your bookkeeper is critical in ensuring smooth payroll processing, tracking leave accurately, and keeping your business compliant.

To ease the holiday workload, work closely with your bookkeeper to confirm any specific requirements, leave policies, and deadlines. Provide any necessary documentation well in advance, communicate clearly with your team about holiday expectations, and encourage everyone to plan for potential closures. Supporting your bookkeeper with timely information and a well-organized schedule will help make this season smoother for everyone involved, setting the stage for a fresh start in the New Year.

What is a Shutdown?

According to the Fair Work Ombudsman, a 'shutdown' or 'close down' is when a business temporarily closes during a specific

These dates are from the ATO website and do not account for possible extensions.

You remain responsible for ensuring that the necessary information is with us in time.

See [ATO Due dates by month](#) to check monthly lodgment and payment dates.

BAS/IAS Monthly Lodgements

Final dates for lodgements and payments:

November Activity Statement
21 December 2024

December Activity Statement
21 January 2024

BAS Quarterly Lodgements

Final dates for lodgements and payments:

2nd Quarter 2025 Financial Year:
December Quarter 2024 (incl. PAYGI)
28 February, 2025

3rd Quarter 2025 Financial Year:
March Quarter 2025 (incl. PAYGI)
28 April, 2025

When a due date falls on a Saturday, Sunday or Public Holiday*, you can lodge or pay on the next business day.

*A day that is a public holiday for the whole of any state or territory in Australia.

Due date for super guarantee contributions:

2nd Quarter 2025 Financial Year:
October to December 2024 – contributions must be **in the fund** by 28 January, 2025

3rd Quarter 2025 Financial Year:
January to March 2025 – contributions must be **in the fund** by 28 April, 2025

Late payments of superannuation are **not** tax deductible. If your business has overdue superannuation guarantee payments and you are unsure of how to proceed, please contact us to discuss.

period. The reasons may be that it is not viable for the business to operate during this period because it could be a quiet time, or many staff might be away on leave.

The complexity comes when working with varying awards or working conditions and when there is a mix of people going on leave, some remaining at work, some that have no leave, and those that want to work but cannot.

* *A shutdown is **not** the same as a stand down. Reasons for stand down are when employees cannot be usefully employed due to various circumstances, including stoppage of work for reasons for which the employer cannot reasonably be held responsible.*

Shutdown Payments Explained

Recent updates to awards (as of May 2023) mean that small business owners must carefully follow new rules when planning a holiday shutdown. Here's a straightforward guide on how these rules impact employee leave and payment during this period:

- **Annual Leave Requirement:** You may require employees to take paid leave during a shutdown. You must provide at least 28 days **written notice to all impacted employees**. The notice period can be reduced through an agreement between the employer and the majority of impacted employees.
- **Reasonable:** The requirement to take annual leave must be reasonable.
- **Options for Insufficient Leave:** If employees lack enough leave, you can agree on alternatives like accrued time off, leave in advance, or unpaid leave. These agreements must be in writing.
- **Pay During Shutdown:** Full-time and part-time employees must be paid if they take leave during the shutdown, while casuals aren't paid for this time as they're paid only for hours worked.
- **Follow Your Award or Agreement:** Some awards allow requiring leave during a shutdown, while others allow only requests. If the award does not specify then employees cannot be forced to take leave or go unpaid without an agreement.
- **If Leave is Insufficient and No Agreement:** If an employee lacks leave and doesn't agree to unpaid leave or leave in advance, they're entitled to their usual wages.

Public Holidays

Public holidays impact employee pay and leave, especially during shutdowns.

Public Holidays During Annual Leave

If a public holiday falls during an employee's annual leave, it is treated as a regular public holiday, not as part of their leave. The employee will be paid for the holiday as if they had worked that day, and their annual leave balance won't be affected.

Example: If Mary, a full-time employee, is on annual leave for 7 days, including Anzac Day (a public holiday), she will be paid for Anzac Day separately, using only 6 days of her leave.

Public Holiday Pay and Sick Leave

If an employee takes sick leave around a public holiday, they are still entitled to public holiday pay, provided it's a day they would typically work.

If an employee is rostered to work on a public holiday but calls in sick, they won't receive public holiday pay unless they are on paid leave.

Employees Working on Public Holidays

Employees who work on a public holiday are entitled to their base pay plus any additional entitlements as specified in their award or agreement. This may include:

- Public holiday penalty rates.
- Extra day off or additional annual leave.
- Minimum shift length (e.g. 4 hours).
- Agreements to substitute another day for the public holiday.

While employees cannot be forced to work on a public holiday, you can request it if reasonable, considering factors like the employee's family responsibilities, pay rates, business needs, and their typical work schedule.

Employees Not Working on Public Holidays

Employees (except casuals) who would usually work on a public holiday must be paid their base rate for that day. This rate doesn't include penalty rates, loadings, overtime, allowances, or bonuses.

You cannot change an employee's schedule to avoid paying for a public holiday.

Example: If Steven is a part-time employee who only works Tuesday to Thursday, and Anzac Day falls on a Monday, he is not entitled to public holiday pay because Monday is not a regular workday for him.

Tips to Assist Your Bookkeeper

As a small business owner, preparing for the holiday shutdown requires careful planning to support your bookkeeper and ensure a smooth, compliant break for all employees.

Here's what you need to do:

- **Notify Employees of the Shutdown**

Give all employees at least four weeks' notice of the planned shutdown dates. This advance notice helps employees plan their leave and allows your bookkeeper to begin preparing payroll accordingly.

- **Collect Leave Confirmations**

Ask employees to confirm their leave plans for the shutdown period. Work with your bookkeeper to ensure all necessary forms are completed and submitted, clarifying leave dates, intentions, and any special considerations.

- **Account for Public Holidays**

Review the calendar with your bookkeeper to identify public holidays during the shutdown. This is essential for accurate payroll and ensures employees receive the correct entitlements.

- **Determine Work Schedules During Shutdown**

Confirm if any employees will be working during the shutdown or on a public holiday. Communicate any special pay rates, penalty rates, or adjustments that will apply. Clear communication helps prevent misunderstandings and reduces payroll issues.

- **Plan the Pay Schedule**

Decide when leave payments will be made — during the usual pay cycle, before Christmas, or at another agreed time. Share this plan with your bookkeeper so they can manage payroll and ensure employees know what to expect.

- **Prepare for the Shutdown Pay Run**

If a pay run falls within the shutdown period, let your bookkeeper know about any specific instructions or changes. Since holiday processing can take longer, allow extra time for the pay run to ensure it is completed smoothly and on time.

- **Communicate and Collaborate with Your Bookkeeper**

Throughout the shutdown planning, maintain open communication with your bookkeeper. Ensure they have the information they need to process leave, adjust payroll, and finalise end-of-year tasks.

Following these steps will help you support your bookkeeper effectively, keep employees informed, and ensure a successful transition into the New Year.



Disclaimer: All or any advice contained in this newsletter is of a general nature only and may not apply to your individual business circumstances. For specific advice relating to your specific situation, please contact your accountant or contact me for further discussion.

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