



EXDIA *express*

Friendly Updates From Our Team To Yours

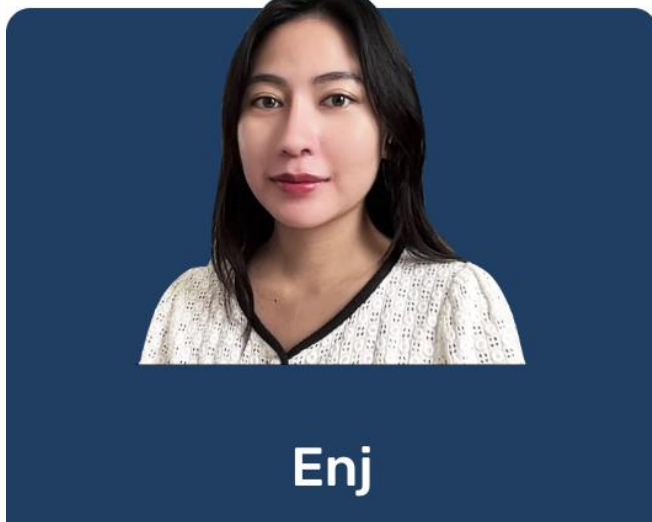
Welcome to *Exdia Express* for December 2024– keeping you informed with friendly updates from our team to yours.

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- ICB eBrief:
 - What Are Fair Work Requirements
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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 Enj



Bachelor of Science in Accountancy, Xero Certified Advisor, Xero Payroll

Enj brings a range of experience in both bookkeeping and social media management and is happy to be working where she can pursue both! Enj really enjoys the professional, approachable, and supportive nature of the Exdia team, and helping our wonderful clients establish streamlined bookkeeping. After work, you can find Enj playing with her two lovely dogs or just watching a K-drama. She loves reading books, and skincare. Do her a favor and

wear your sunscreen!

What do you enjoy most about working with our clients?

I love building relationships with our clients and knowing that I'm making a real difference in their lives. It's incredibly rewarding to see how our services can help them streamline their finances and focus on what truly matters.

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

I'm a big fan of time-blocking. It helps me break down my day into manageable chunks and stay focused on one task at a time. Plus, it's super satisfying to check off completed tasks on my to-do list!

What's your favourite coffee or snack?

I'm a total chocolate and spicy chip lover! A good piece of chocolate can satisfy my sweet tooth, while spicy chips add a little kick. The perfect combination to keep me going throughout the day!

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

Client Share – Thank you David!

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

“Reliable completion of bookkeeping tasks, and having increasingly useful support with budget and report preparation.”

David, NSW

Thank you, David, 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



The Institute of Certified Bookkeepers



What Are Fair Work Requirements

New Resources About Pay & Conditions, Enterprise Agreements & Bargaining

The Fair Work system provides the legal framework for workplace relations, setting standards for employee rights, pay, and conditions. These standards, established by the Fair Work Act, are enforced by the Fair Work Commission (FWC) and the Fair Work Ombudsman (FWO). The FWC is responsible for setting minimum wages, resolving disputes, and approving enterprise agreements. The FWO, on the other hand, ensures compliance with workplace laws, investigates breaches, and offers education and guidance on workplace rights.

Compliance with Fair Work requirements is essential for fostering a fair, cooperative, and productive workplace. It also helps businesses avoid penalties, manage risks, and maintain legal compliance when handling critical aspects such as pay, entitlements, enterprise agreements, and bargaining processes.

Understanding these requirements enables businesses to build stronger relationships with their workforce while upholding their legal obligations.

To support employers and employees, the FWC, in partnership with the FWO, has launched new online resources to simplify the complexities of workplace laws. These tools provide clear insights into workplace rights and responsibilities, explain how bargaining

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:

December Activity Statement
21 January 2025

January Activity Statement
21 February 2025

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.

influences these rights, and highlight the importance of enterprise agreements in shaping effective workplace practices.

For business owners and employers, these resources offer practical and accessible guidance to navigate workplace laws confidently. Covering crucial areas like pay, entitlements, and agreements, the tools are designed to help businesses manage their obligations efficiently.

By staying informed and leveraging these resources, employers can create fairer workplaces, mitigate risks, and ensure a compliant and productive environment.

FWC Online Learning Portal

The Online Learning Portal features clear and straightforward training videos that explain how the different parts of the Fair Work system connect. The National Employment Standards (NES) set the minimum rights for all employees, while the National Minimum Wage provides the lowest pay rate that must be met.

Awards set out industry-specific pay and conditions, and enterprise agreements are negotiated at the workplace level, offering tailored conditions that must meet or exceed the NES and awards. Employment contracts can provide additional terms but must align with these legal requirements, ensuring fair and consistent workplace conditions.

These videos offer practical insights into employee pay and entitlements, detailing where they come from and how awards, enterprise agreements, and contracts interact. They also cover what enterprise agreements are, how they're created and when they apply, and include a small business case study.

Additionally, the videos outline the key steps in effective bargaining, including the roles and responsibilities of each party. These resources are helpful for anyone looking to understand workplace rules with ease.

Visit the [Online Learning Portal](#) to access supporting resources:

Further Resources

- Download the written summary [Understanding employee pay and entitlements \(PDF\) \(DOCX\)](#).
- Read [Making an enterprise agreement case study \(PDF\) \(DOCX\)](#) to see how a small business tailored pay and entitlements for their workplace.
- Watch other videos in this series: [Understanding enterprise agreements](#) and [Understanding bargaining](#).

Who Can Help?

If you have any questions about Fair Work requirements, the Fair Work Commission (FWC) and the Fair Work Ombudsman (FWO) are the two key agencies to consult. Together, these agencies play a crucial role in maintaining fair and consistent workplace standards across Australia.

Who can help?

If you have questions, problems at work or want to make an enterprise agreement, there are two agencies that can help.

The **Fair Work Ombudsman** is the national workplace relations regulator.

They:



provide information and advice about workplace laws



offer free online tools and education



assist to resolve disputes about pay and entitlements



recover underpayments and guide parties to compliance



take action to enforce compliance where required.

The **Fair Work Commission** is the national workplace relations tribunal and registered organisations regulator.

They:



set the national minimum wage



make and vary awards



support enterprise bargaining



approve enterprise agreements



deal with workplace disputes and issues like unfair dismissal, bullying, sexual harassment, discrimination and workplace rights



deal with matters about regulated workers.



Source: New resources about pay and conditions, enterprise agreements and bargaining (pdf)



myGovID is Now myID

MyGovID Has Changed Its Name To MyID

MyGovID has officially transitioned to myID. While the app's name and appearance have changed, the way users log in and its security features remain the same. Those already using the app for government services don't need to take any action, as the update was simple and seamless.

Here's what stayed the same:

- **Same account details:** Users did not need to set up a new account. Login details, such as email addresses and identity verification levels, remain unchanged.

- **Automatic update:** The app automatically updated to myID, or users could manually update it via the App Store or Google Play.
- **Continued access:** Users can still securely access government services online without any changes to the app's functionality.

For further details, visit the official [myID information page](#).

Avoid Scams

Be aware of fraudulent websites, apps, and phishing scams, especially during the ATO transition when both myID and myGovID may be mentioned.

There is no need to set up a new myID account or reconfirm details. If prompted to do so on a website, it is a scam.

To protect yourself:

- Avoid clicking on suspicious links or downloading files from unknown emails or SMS.
- When logging in to an online service with myID, ensure that the URL displayed in your browser includes '<https://www.myID.gov.au>' or '<https://myID.gov.au>'.
- Only download the myID app from official app stores.

For more security tips, visit the [official myID website](#).

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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This newsletter is produced by the Institute of Certified Bookkeepers and distributed by members.

