

End of Payroll Year Checklist [Tick when done]

- 1 **Check Employee Card Files** *[in reports view "Employee Payroll List"]*
All employees must have the following:
 - ☐ Correct name and address
 - ☐ Employees paid during the year are active
 - ☐ Tax File Number
 - ☐ Date of Birth
 - ☐ Termination Dates if terminated during the year
- 2 **Check Entitlements**
 - ☐ Print Payroll Entitlement Balances – Detail [Lifetime] and check accuracy *[Payroll Register Detail report may assist to identify discrepancies.]*
 - ☐ Check Entitlement "carryover" option is selected on Entitlement Category.
- 3 **Paycheque completion**
 - ☐ Have all paycheques been processed for the current payroll year
 - ☐ Have all bonuses, commissions and paycheque adjustments been processed
 - ☐ Check for any un-presented paycheques in bank reconciliation at 30 June
 - ☐ Payroll Clearing and Electronic Clearing A/c is "0".
- 4 **Reconcile Payroll [Already done in Task 19]**
 - ☐ Display and compare Payroll Activity Summary [from paycheques] with Payroll Register Summary [from Pay History on card] for the year and reconcile.
 - ☐ Print Payroll Summary [to list allowances etc]
 - ☐ Print Payroll Register [Summary] and Profit and Loss for the year. Reconcile Gross Wages with Wage Accounts in the General Ledger *[check for pays entered in "Spend Money" and "General Journal" entries].*
 - ☐ Reconcile Payroll Register with Superannuation Expense with General Ledger *[as above]*
 - ☐ Reconcile Payroll Register with PAYG Withholding in Liabilities *[as above]*
 - ☐ Reconcile Superannuation Payable in Balance Sheet – is amount owing amount not paid *[To claim a Tax Deduction for Superannuation all amounts should be paid by 30 June.]*
 - ☐ Reconcile Gross Wages and PAYG Withholding in Payroll Register with amounts reported in W1 and W2 on the Business Activity Statement for the year.
- 5 **Print Payment Summaries**
 - ☐ Is the computer date correct – this date is printed on the Payment Summary
 - ☐ Check printer has sufficient ink/toner and sufficient paper
 - ☐ Print Payment Summaries [2 copies], 1 copy to employee, 1 copy to file
 - ☐ Print Magnetic Media report
 - ☐ Create EMPDUPE file and burn to CD [identify with a 6 character ID]
 - ☐ Create PDF copy of Payment Summaries
 - ☐ Reconcile Payment Summaries Summary with Payroll Register/Summary
- 6 **End of Year Procedure**
 - ☐ Make backup/archive file of Payroll data file and burn to CD. Store with payroll reports in a safe place
 - ☐ Start a New Payroll Year
 - ☐ Load new version/latest Tax Tables
 - ☐ Make terminated employees inactive and "Labour Hire"
 - ☐ Attend to Workcover requirement

PAYG payment summary - individual non-business

Payment summary for the year ending 30 June 2009

Payee details

Marian Brown
50 Watson Street
Hervey Bay
QLD 4655

NOTICE TO PAYEE

If this payment summary shows an amount in the total tax withheld box you must lodge a tax return. If no tax was withheld you may still have to lodge a tax return.

For more information on whether you have to lodge, or about this payment and how it is taxed, you can:

- refer to *TaxPack*
- phone **13 28 61** between 8.00am and 6.00pm (EST) Monday to Friday, or
- visit **www.ato.gov.au**

Period during which payments were made Day/Month/Year
01/12/2008

Day/Month/Year
To 30/06/2009

Payee tax file number 326 443 213

TOTAL TAX WITHHELD \$ 66

Gross

\$

762

CDEP Payments

\$

Other Income

\$

Reportable fringe benefits amount
FBT year 1 April to 31 March

\$

Lump sum payments

A \$

B \$

D \$

E \$

Payer details

Payer's ABN or withholding payer number 35 933 853 286

Branch number 001

Payer's name Kookaburra Funiture - PO 19

Signature of authorised person

Date 4/12/2008

PAYG payment summary - individual non-business

Payment summary for the year ending 30 June 2009

Payee details

Tony Browning
24 Crosby Street
YOUR CITY
QLD 4000

NOTICE TO PAYEE

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Period during which payments were made Day/Month/Year
01/07/2008

Day/Month/Year
To 30/06/2009

Payee tax file number 123 333 444

TOTAL TAX WITHHELD \$ 1526

Gross

\$ 5165

CDEP Payments

\$

Other Income

\$

Reportable fringe benefits amount
FBT year 1 April to 31 March

\$

Lump sum payments

A \$

B \$

D \$

E \$

Payer details

Payer's ABN or withholding payer number 35 933 853 286

Branch number 001

Payer's name Kookaburra Funiture - PO 19

Signature of authorised person

Date 4/12/2008

PAYG payment summary - individual non-business

Payment summary for the year ending 30 June 2009

Payee details

Jack Wilson
44 Mant Street
YOUR CITY
QLD 4000

NOTICE TO PAYEE

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- visit **www.ato.gov.au**

Period during which payments were made Day/Month/Year 01/07/2008 To Day/Month/Year 31/12/2008

Payee tax file number 936 457 184

TOTAL TAX WITHHELD \$ 528

		Lump sum payments
Gross	\$ 3591	A \$
CDEP Payments	\$	B \$
Other Income	\$	D \$
Reportable fringe benefits amount FBT year 1 April to 31 March	\$	E \$

Allowances:

CAR \$42

Payer details

Payer's ABN or withholding payer number 35 933 853 286

Branch number 001

Payer's name Kookaburra Furniture - PO 19

Signature of authorised person

Date 4/12/2008