

**IMPORTANT — ACTION REQUIRED**

# End of Financial Year

## Payroll Checklist

Everything you need to finalise payroll, stay compliant with 2026–27 rate changes, and meet your STP obligations — all in one place.

► **KEY DEADLINE:** STP finalisation must be submitted to the ATO by **14 July 2026** — complete all payroll reviews before this date.

### 1 EOFY PAYROLL ACTIONS

› <b>Pay GL Batch Details Report</b>	Verify totals posted to each GL account and identify discrepancies.
› <b>Superannuation Report</b>	Confirm super amounts withheld, including salary sacrifice. Export to Excel if needed.
› <b>Payroll Tax Liability Report</b>	Meet state payroll tax obligations for all applicable jurisdictions.
› <b>Reconcile Deductions &amp; Sal. Sac.</b>	Cross-reference Pay GL Batch report against the Trial Balance.
› <b>Reportable Fringe Benefits</b>	Submit RFB pay event via STP before finalising payroll if applicable.
› <b>STP Finalisation by 14 Jul 2026</b>	Include all active, inactive & terminated employees. Employees see 'tax ready' in myGov.

### 2 2026–27 COMPLIANCE CHANGES

<b>PAYG Resident Rate (\$18k–\$45k)</b>	Rate reduced from 16% → 15%. All other resident brackets unchanged.
<b>Student Loan Threshold</b>	Increased from \$67,000 to \$69,528. Repayment rates unchanged.
<b>ETP Cap</b>	Increased to \$270,000. Base limit \$13,598. Per year of service \$6,801.
<b>Super Guarantee Rate</b>	Unchanged at 12% of qualifying earnings.
<b>Max Super Contribution Base</b>	Annual threshold: \$270,830 (changed from quarterly to annual).
<b>Medicare Levy Thresholds</b>	Basic levy unchanged at 2.0%. Low-income thresholds increased +2.9%.
<b>Child Support PEA (weekly)</b>	\$544.88 (Jan–Dec 2026). Fortnightly \$1,089.76. Monthly \$2,358.04.

**Payday Super (from 1 Jul 2026)**

Super must reach employee's fund within 7 business days of payday.

**3 MYOB PAY SUPER — FREE & ATO-CERTIFIED**

**What is Pay Super?**

MYOB's free integrated clearing service — pay super contributions directly from MYOB Acumatica. No file exports, no external systems. Included with all Payroll subscriptions.

**Payday Super Ready**

Pay Super meets the 1 July 2026 obligation: contributions reach employee funds within 7 business days of payday. Supports retail, industry, and SMSF funds (with valid ESA).

**Getting Started**

Registration requires an ABN and must be completed by the business owner or a bank-signatory director. Ensure employee fund details (USI, member number) are accurate.

**Questions? We're here to help.**

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