



7 February 2025

# You need to start STP Phase 2 reporting now

Employers must report their employee's payroll, tax, and super information to us using a Single Touch Payroll (STP) Phase 2 reporting solution.

The start date for STP Phase 2 was 1 January 2022 and the vast majority of employers transitioned in 2022 and 2023.

We will be contacting employers who are not complying with this obligation and if they **don't** start STP Phase 2 reporting, **penalties may apply**.

## What you need to do if you are not complying

Start STP Phase 2 reporting **now** by:

- › following your software providers instructions
- › asking your tax or BAS agent to support you
- › reviewing the employer guidelines by visiting [ato.gov.au/stp2guide](https://ato.gov.au/stp2guide)

## What you need to know

STP Phase 2 requires you to report additional information on or before each pay day.

The additional information helps Services Australia customers, who may be your employees, get the right payment at the right time. It may also reduce the need for you to provide information about your employees to multiple government agencies.

If you have already started STP Phase 2 reporting, thank you.

Yours sincerely,

**Emma Rosenzweig**  
Deputy Commissioner of Taxation

### NEED HELP?

If you have any questions, you can phone us on **13 28 66** between **8:00am** and **6:00pm**, **Monday to Friday**

It will help if you quote 'Our reference', which you will find at the top of this letter

### FIND OUT MORE

You can find more information about:

- › how to get STP ready at [ato.gov.au/STP](https://ato.gov.au/STP)
- › the STP checklist at [ato.gov.au/STPchecklist](https://ato.gov.au/STPchecklist)

For information about your rights and obligations, go to [ato.gov.au/taxpayerscharter](https://ato.gov.au/taxpayerscharter)