



Applied Education

# Take control of Payroll, GST, FBT and Salary Packaging in your business



To the Payroll / Office Manager

Can't attend?  
Courses  
Now Available  
on DVD including  
Manuals.

*Register now for these practical, hands on one day courses in Adelaide.*

If your business manages its own payroll, taxation procedures or salary packaging, the costs of not having the most up-to-date information could be damaging. Applied Education's high impact courses in Payroll Administration in Australia and Salary Packaging are the perfect solutions for bringing your team up to speed - quickly and affordably.

## The courses at a glance

### Payroll Administration in Australia

The legal obligations surrounding payroll and taxation place a significant burden on every employer - but getting on top of this vital area is easier than it seems. These are just some of the topics covered by this essential course:

- Deductions
- Awards and minimum conditions
- Allowances
- ATO reporting and payment obligations
- National Employment Standards and the Fair Work Act
- Superannuation
- Annual leave and termination payments.
- Paid Parental leave - Are you ready?

### Salary Packaging, FBT and Remuneration Management

The common myth is that only senior executives benefit from salary packaging - but nothing could be further from the truth. With the highest demand for skills seen in Australia in over 30 years, salary packaging is an essential tool for maximising the value of remuneration to the employee, while minimising the costs to the employer. This course provides an intensive briefing on the state of the art in remuneration management for staff at all levels.

- Salary packaging and FBT basics
- Give your employee's \$'000s more in pay at no cost to the employer
- A practical guide to the extensive list of packaging benefits to offer your staff
- Packaging motor vehicles to save \$'000s
- We bust the myth that packaging is for high income earners only!
- Tips on the correct documentation, employee declarations and accounting software journal entries and much, much more.

### Termination of Employment

This workshop is designed to ensure that you are meeting your obligations to your employees upon termination. It covers everything you need to know in relation to Termination Law, unfair dismissal, redundancies and more.

### GST and BAS Workshop

In order to allow for the correct preparation of the BAS's it is important that all staff involved have sufficient GST knowledge and experience. This course can show you how to identify taxable supplies, GST-free supplies and input taxed supplies. It also covers the obligations of registered entities for collection, correct record keeping and remittance of GST, as well as treatment of goods and services subject to special rules.

## Payroll Administration in Australia - 1 Day

Whether your staff are new to payroll preparation and taxation procedures or simply need to refresh their skills, this one-day course is the easy and effective way to give them the knowledge they need to do their jobs more productively and accurately - and with less stress.

### Course content:

- **What's new** in 2010-2011
- **New employees** - Procedures and forms
- **Deductions** e.g. employee purchases, child support. How to calculate; when to adjust net or gross pay.
- **National Employment Standards** and The Fair Work Act. The 10 national standards. Agreement making and modern awards
- **Allowances** (motor vehicle, uniform, meals, travel, living away from home and many more) When to withhold PAYG; current ATO thresholds for reasonable allowances; completing PAYG variation forms.
- **ATO reporting & payment obligations.** BAS; payment summaries; monthly reporting; lodgment of payment summaries at year end; lodging electronically.
- **Superannuation** (Super Guarantee) How to salary sacrifice additional super contributions and reduce PAYG withholdings; Co-contributions; Super Choice; Reportable Employer Superannuation Contributions.
- **Annual leave and termination payments.** Calculation of leave entitlements; long service leave accruals and payments; termination and lump sum payments; minimum entitlements; personal leave.
- **Workers' compensation.**
- **Payroll tax**
- **Reporting Payroll information** on your BAS and Activity Statements
- **Fringe Benefits Tax.** Overview of FBT and how to salary package an exempt benefit such as a laptop

### YOUR DAY AT A GLANCE

8.45am	Register. Coffee - Tea
9.00am	TFN Declarations
9.30am	Awards, minimum conditions
10.00am	Tax Calculation, Deductions
10.30am	Morning Tea. Light Refreshments
10.45am	Allowances, Bonus, Commissions.
11.30am	PAYG Variations, Negative Gearing, FBT Overview
12.00	Lunch
1.00pm	Superannuation
1.45pm	Workcover
2.15pm	Afternoon Tea
2.30pm	Leave Calculation
2.45pm	Year End procedures
3.30pm	Payroll Tax
3.45pm	Payment Summaries and BAS
4.00pm	Handouts, course completion

### Who should attend?

This course is typically attended by staff working in payroll, bookkeeping, human resources, accounting and administration, however no prior knowledge of payroll is required. Anyone wishing to update their payroll skills or interested in gaining recognition of their payroll skills to enhance employment opportunities.

### What is included?

Participants receive: a detailed manual and workbook with examples; an Excel leave calculation spreadsheet and a free subscription to our update newsletter.

### Course costs:

The total cost per participant for each course is \$399.00, course materials, lunch and refreshments. Duration 1 Day - 9am-4.00pm. *Can't attend? Course Available on DVD for \$299*

## GST and BAS Workshop - 1/2 Day

In order to allow for the correct preparation of the BAS it is important that all staff involved have sufficient GST knowledge and experience. This course can show you how to identify taxable supplies, GST-free supplies and input taxed supplies. It also covers the obligations of registered entities for collection, correct record keeping and remittance of GST, as well as treatment of goods and services subject to special rules. The course will also introduce participants to the other areas of the BAS such as PAYG withheld, PAYG instalments and FBT.

### Topics include:

- What is GST?
- How the GST system works
- Registering for GST
- Taxable sales
- GST-free sales
- Input taxed sales
- Partly taxable sales (or mixed supplies)
- Issuing tax invoices
- Claiming GST credits
- Adjustments
- Correcting GST mistakes
- Record Keeping
- FBT and the BAS
- PAYG Withholding
- PAYG Instalments
- Electronic Lodgement Guidelines
- Wine equalisation tax
- Luxury Car Tax
- Fuel Tax Credits

### Course costs:

\$249 includes course materials and refreshments Duration ½ day - 1pm to 4pm. *Can't attend? Course Available on DVD for \$199*

**All courses available on DVD including Manual. See back page for order form and pricing.**

## Salary Packaging and FBT - 1 Day

As well as maximising the value of remuneration and minimising the costs to the employer, salary packaging can offer:

- An effective pay rise at no extra cost to the employer
- Important differentiator for attracting the best staff
- Motivate employees to attain the benefits they desire
- Increased staff retention

Employees on all incomes levels can save \$000's by using salary packaging. This high value course shows how every organisation can take advantage of these strategies.

### Course content:

- **Calculation and understanding of FBT** New 2011 FBT changes.
- Packaging scenarios using the Total Employment Cost Model
- **Benefits of an effective reward strategy** Benefits for the employee; benefits for the employer.
- **What can be packaged?** Exempt benefits including laptops; cars /parking; child care; work-related items; \$1000 general deduction, minor benefits; exempt food and drink; housing and relocation. Save \$'000s for employees Living Away From Home; meal entertainment; residual benefits; otherwise deductible rule to avoid FBT and GST
- **FBT exempt and rebateable employers** Optimising savings for employees including usage of charge cards, additional benefits on top of capping thresholds such as meals entertainment.
- **Administration**
- **Motor vehicles** - 100% private use; commercial and mixed use vehicles. Methods of providing vehicles (operating cost method, novated lease method, associate or own and lease method); Providing scenarios for employees to make informed decisions; The employee contribution method for low and middle income earners.
- **Payment summaries** and reportable fringe benefits

### Course costs:

\$399.00 includes course materials, lunch and refreshments. Duration 1 Day - 9am-4.00pm

Can't attend? Course available on DVD for \$299

## YOUR DAY AT A GLANCE

8.45am	Register. Coffee - Tea
9.00am	Introduction to Fringe Benefits Tax
10.00am	Packaging Scenarios - Laptop
10.30am	Morning Tea. Light Refreshments
10.45am	Exempt Benefits
11.30am	Motor Vehicles
12.00	Lunch
1.00pm	Meals, Entertainment, relocation remote area's
2.15pm	Afternoon Tea
2.30pm	Other Benefits
3.15pm	Reportable Fringe Benefits Payment Summaries
3.30pm	FBT Exempt and Rebateable Org
4.00pm	Handouts, course completion

## Terminations and Payroll Changes Workshop - 1/2 day

There have been a number of changes in relation to your obligations to your employees upon termination of employment. Eligible Termination Payments upon termination of employment have been replaced with Employer Termination Payments. Payroll officers need to know the new jargon NOW!

### Employer termination payments

- Payments in lieu of notice
- Gratuities
- PAYG on the above payments
- Termination Payment Documentation

### Normal terminations

- Long service leave
- Annual leave
- Redundancy
- Payment upon the death of an employee
- Early retirement
- Invalidity

### A Guide to the Superannuation Reforms

- Easier admin for self managed super
- Aged based limits
- Self employed
- Super Co-contribution
- Lower tax on payouts
- New TFN rules

### Other changes for 2010-11

- Tax rate and allowance changes

### Course costs:

\$249.00 includes course materials and refreshments. Duration 1/2 Day - 9am-12pm

Can't attend? Course available on DVD for \$299

## Why choose Applied Education?

Our courses include a lot of hands on working examples and are not just a boring lecture! Courses include detailed manuals with class workbook and access to sample data of worked examples in Excel format. Plenty of handy tips are also offered for easy implementation and ongoing free email support.

**All courses available on DVD including Manual. See back page for order form and pricing.**



