



## Update summary December 2018

## **Highlights**

## **Recent Developments**

Payroll has seen a few major developments this year, the most important being the commencement of Single Touch Payroll from July 2018. Long Service Leave also has undergone a few changes recently in the state of Victoria.

In this Bulletin we bring you full details of what is being proposed or has passed and explain how they may affect your payroll obligations. See [RD-2] to [RD-9].

## Australian Tax and Levy Guide

Refer to the December 2018 edition of the Australian Tax and Levy Guide, providing you with a comprehensive summary of the requirements for payments to employees under the different tax and levy systems. See [December 2018 ATLG].