

Single Touch Payroll – Authorisations and Declarations: SSP Guidance

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This document is **Unclassified**



| Version | Date | Author | Summary of Changes | |
|---------|------------|---------------|---|--|
| 0.1 | 15/02/2018 | Hasan Huseyin | First Draft | |
| 0.2 | 16/02/2018 | Hasan Huseyin | Removed "which has cross entity authorisation for ABNs included" from ESSP declaration | |
| 0.3 | 22/02/2018 | Hasan Huseyin | Addressing internal feedback: Removed references to "software sending provider" replaced with "sending software provider" Wording updates to sections 1.3 and 1.4 | |
| 0.4 | 26/02/2018 | Hasan Huseyin | EMSSP example wording corrected RAMSSP example wording corrected | |
| 0.5 | 28/02/2018 | Hasan Huseyin | Updated Section 1.3 Action carried out by the Reporting Party: Signing a Declaration To better reference alignment with BIG. Updated 1.3 Technical Impact: ATO Validation of SSP submissions to acknowledge method of treatment multihop solutions. | |
| 0.6 | 08/03/2018 | Hasan Huseyin | OPAL endorsement of declaration wording | |
| 0.7 | 12/03/2018 | Hasan Huseyin | Slight change to intro wording for RASSP to correct contextual error | |

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1.1 **OVERVIEW**

This paper explains the principles of how and when a declaration needs to be made or the multiple declarations that may need to be made during the process of creation of STP Payroll Reports and the subsequent submission of the report where Sending Service Providers (SSPs) are used.

The requirements presented should be considered within the greater context of STP authorisations and declarations. Upon approval, existing guidance (<u>BIG and Authorisations Scenarios</u> <u>documentation</u>) will be updated to reflect the content of this paper.

1.2 **SSP ROLE DEFINED**

The role and function of a Sending Service Provider has been defined in the BIG v2.0 as:

"...an entity (including soletrader), directly connected to the ATO, that only provides the
technical service for one or multiple employers, registered agents or payroll software
providers to deliver payroll reports to the ATO in the correct technical format or through a
permitted technical channel. An SSP does not perform Payroll Production services..".

1.3 SSP AUTHORISATION REQUIRMENTS

Requirement: Appointment of a Sending Service Provider

The reporting party (employer or their intermediary - registered agent/cross authorised entity) must notify the ATO of their authorisation of an SSP which will be used for the submission of STP reports.

Channel through which authorisation is made: Via the SBR2 STP Payroll Report

A natural point within the reporting party's generation of the STP payroll report process may be used to capture a record of this authorisation. That is, the employer or intermediary can provide the authorisation of the SSP through a declaration whilst preparing a payroll or update event.

Action carried out by the Reporting Party: Signing a Declaration

The reporting party must make a conscious decision to sign the declaration statement (usually via a check box presented in payroll software) acknowledging:

- I. the identity of the SSP
- II. that the named SSP provides the reporting party with lodgment transaction services; and
- III. the reporting party, for the purposes of its transactions with the ATO via the SBR channel, sends (and receives) those transactions to (and from) the ATO via the named SSP

In addition to the standard declaration that:

- IV. the information in the report is true and correct; and
- V. the declarer is authorised to provide the report to the Commissioner.



These requirements will replace those currently the in the BIG. However the outcome resulting in the population of the following fields captured by ATO systems remains the same. (That, is the population of these fields in the affirmative, provides the evidence that a complete declaration has been made):

- PAYEVNT37: Payer Declarer Identifier "MAAckland"
- PAYEVNT38: Payer Declaration Date "2017-02-02"
- PAYEVNT39: Payer Declaration Acceptance Indicator "TRUE"
- *PAYEVNT41: Intermediary Declarer Identifier "SAAckland"
- *PAYEVNT42: Intermediary Declaration Date "2017-02-02"
- *PAYEVNT43: Intermediary Declaration Indicator "TRUE"

Examples of SSP declarations are provided in a later section.

Approved Form of the Notification of Authorisation: The STP Report

The STP report submission provides the notification to the ATO of the SSP authorisation. That is in regards to both the reporting party and the SSP, the payroll and/or update event must retain the declaration capturing the authorisation of the SSP. This declaration must be available to be reproduced by one or both parties upon request.

Technical Impact: ATO Validation of SSP Submissions

SSPs will be required to add a new header field to the STP Report – "Sender Role" which is to be populated with "Gateway". The population of the "Sender Role" field will ensure redundant relationship checks in reporting models where SSPs are used (such as cloud/SSID, XEA) do not take place.

The ATO is cognisant that there may be numerous hops an STP report may make between the reporting party and the SSP, however they are not considered from a messaging and declarations perspective for the 2018 (or 2017) ecommerce package. (For more information refer to the "Sending Service Provider Authorisation for STP" 2018 presentation by the DPO).

Technical Impact: Authorisation Check

Access Manager then validates the SSP ABN/Auskey (as the submitting entity) as well as any relationship (if one exists) between the reporting party (employer) and their intermediary. From this point on there is no change to any downstream processing.

1.4 **DECLARATION STATEMENTS AND EXAMPLES**

The following declarations from the BIG 2.0 have been updated to reflect the above requirements.

^{*}where the payroll reports are being completed by a registered agent/cross authorised entity



Captured Payroll Event Declaration Types

| | • |
|--------|---|
| Code | DecТуре |
| ESSP | Employer Sending Service Provider |
| EMSSP | Employer (Multi ABN) Sending Service Provider |
| RASSP | Registered Agent Sending Service Provider |
| RAMSSP | Registered Agent (Multi ABN) Sending Service Provider |

The ERA declaration below is not affected by the SSP requirement however it has been provided as it appears in a number of the SSP reporting models below.

Employer to Registered Agent Declaration Types

| Code | DecТуре |
|------|------------------------------|
| ERA | Employer to Registered Agent |



| DecType | Code | Declaration Statement | Signing Statement | Example |
|--------------------------------------|------|--|--|---|
| Бестурс | Couc | Decidration statement | The text describing the | I am notifying the ATO |
| | | | way that they are 'making' | that: |
| | | The declaration an employer | the declaration by 'signing' | <name li="" of="" sending<=""></name> |
| | | (or authorised employee) | it in a particular way shall | service provider> |
| | | must declare when | include reference to | provides my business |
| | | submitting using a sending | signing it with the | with lodgment |
| | | service provider is: | credentials the user used | transaction services; |
| | | | to login (providing a | and |
| | | "I am notifying the ATO that: | unique user identifier) and | • my business, for the |
| | | • <name of="" sending="" service<="" td=""><td>the AUSkey of the sending</td><td>purposes of its</td></name> | the AUSkey of the sending | purposes of its |
| | | provider> provides my | service provider. | transactions with the |
| | | business with lodgment | Face and MT's Library | ATO via the SBR |
| | | transaction services; and | For example: "Tick this box | channel, sends (and |
| Employer Conding | | • my business, for the | to sign the declaration with the credentials you used to | receives) those |
| Employer Sending Service Provider | ESSP | purposes of its transactions with the ATO via the SBR | login and to authorise | transactions to (and from) the ATO via |
| Service Provider | LJJF | channel, sends (and | lodgement with your | <name of="" sending<="" td=""></name> |
| | | receives) those transactions | approved sending service | service provider>. |
| | | to (and from) the ATO via | provider's AUSkey." | Service providers. |
| | | <name of="" sending="" service<="" td=""><td>provider o'resitey.</td><td>I declare the</td></name> | provider o'resitey. | I declare the |
| | | provider>. | The user identifier must | information |
| | | | allow the AUSkey owner or | transmitted in this |
| | | I declare the information | an external auditor to | payroll report is true |
| | | transmitted in this payroll | uniquely identify the | and correct and I am |
| | | report is true and correct | individual who made the | authorised to make this |
| | | and I am authorised to make | declaration. The identifier | declaration. |
| | | this declaration." | used can be specified by | |
| | | | the AUSkey owner | ☐Tick this box to sign |
| | | | providing it allows for the | the declaration with the |
| | | | identification of the | credentials you used to |
| | | | individual who made the | login and to authorise |
| | | | declaration. | lodgement with <name< td=""></name<> |
| | | | Examples of suitable | of sending service provider>'s AUSkey. |
| | | | identifiers include a user | provider > 3 Auskey. |
| | | | login (userid), a full name, | |
| | | | or an email address. | |
| | | | | |
| | | | A statement "Tick this box | |
| | | | to sign this declaration" | |
| | | | would not be acceptable as | |
| | | | it does not identify the | |
| | | | mechanism through which | |
| | | | the individual is signing the | |
| | | | declaration. | |



| DecType | Code | Declaration Statement | Signing Statement | Example |
|------------------|-------|---|---|---|
| | Couc | | The text describing the | I am notifying the ATO |
| | | | way that they are 'making' | that: |
| | | The declaration an employer | the declaration by 'signing' | <name li="" of="" sending<=""></name> |
| | | (or authorised employee) | it in a particular way shall | service provider> |
| | | must declare when | include reference to | provides these |
| | | submitting payroll reports | signing it with the | businesses with |
| | | for multiple entities using a | credentials the user used | lodgment transaction |
| | | sending service provider is: | to login (providing a | services; and |
| | | | unique user identifier) and | these businesses, for |
| | | "I am notifying the ATO that: | the AUSkey of the sending | the purposes of its |
| | | <name li="" of="" sending="" service<=""></name> | service provider. | transactions with the |
| | | provider> provides these | | ATO via the SBR |
| | | businesses with lodgment | For example: "Tick this box | channel, sends (and |
| | | transaction services; and | to sign the declaration with | receives) those |
| | | • these businesses, for the | the credentials you used to | transactions to (and |
| Employer (Multi | | purposes of its transactions | login and to authorise | from) the ATO via |
| ABN) Sending | EMSSP | with the ATO via the SBR | lodgement with <name of<="" td=""><td><name of="" sending<="" td=""></name></td></name> | <name of="" sending<="" td=""></name> |
| Service Provider | | channel, sends (and | sending service provider>'s | service provider>. |
| | | receives) those transactions | AUSkey. | |
| | | to (and from) the ATO via | | I declare the |
| | | <name of="" sending="" service<="" td=""><td>The user identifier must</td><td>information</td></name> | The user identifier must | information |
| | | provider>. | allow the AUSkey owner or | transmitted in these |
| | | Later the section of the Control of | an external auditor to | payroll reports is true |
| | | I declare the information | uniquely identify the | and correct and I am |
| | | transmitted in these payroll | individual who made the | authorised to make this |
| | | reports is true and correct and I am authorised to make | declaration. The identifier | declaration. |
| | | this declaration." | used can be specified by | Tiels this have to sign |
| | | this declaration. | the AUSkey owner providing it allows for the | ☐ Tick this box to sign the declaration with the |
| | | | identification of the | |
| | | | individual who made the | credentials you used to login and to authorise |
| | | | declaration. | lodgement with <name< td=""></name<> |
| | | | decidration. | of sending service |
| | | | Examples of suitable | provider>'s AUSkey. |
| | | | identifiers include a user | provider s 7103key. |
| | | | login (userid), a full name, | |
| | | | or an email address. | |
| | | | | |
| | | | A statement "Tick this box | |
| | | | to sign this declaration" | |
| | | | would not be acceptable as | |
| | | | it does not identify the | |
| | | | mechanism through which | |
| | | | the individual is signing the | |
| | | | declaration. | |



| DecType | Code | Declaration Statement | Signing Statement | Example |
|-------------------------------------|-------|--|--|---|
| | | | The text describing the | I am notifying the ATO |
| | | | way that they are 'making' | that: |
| | | The declaration a registered | the declaration by 'signing' | <name li="" of="" sending<=""></name> |
| | | agent must declare when | it in a particular way shall | service provider> |
| | | submitting payroll reports | include reference to | provides my client with |
| | | using a sending service | signing it with the | lodgment transaction |
| | | provider is: | credentials the user used | services; and |
| | | | to login (providing a | my client (the entity), |
| | | I am notifying the ATO that: | unique user identifier) and | for the purposes of its |
| | | • <name of="" sending="" service<="" td=""><td>the AUSkey of the sending</td><td>transactions with the</td></name> | the AUSkey of the sending | transactions with the |
| | | provider> provides my client | service provider. | ATO via the SBR |
| | | with lodgment transaction | | channel, sends (and |
| | | services; and | For example: "Tick this box | receives) those |
| | | • my client (the entity), for | to sign the declaration with | transactions to (and |
| | | the purposes of its | the credentials you used to | from) the ATO via |
| Pagistared Agent | | transactions with the ATO via the SBR channel, sends | login and to authorise lodgement with <name of<="" td=""><td><pre><name of="" provider="" sending="" service="">.</name></pre></td></name> | <pre><name of="" provider="" sending="" service="">.</name></pre> |
| Registered Agent Sending Service | RASSP | (and receives) those | sending service provider>'s | service provider>. |
| Provider | NASSE | transactions to (and from) | AUSkey." | I have prepared this |
| riovidei | | the ATO via <name of<="" td=""><td>AUSKEY.</td><td>payroll report in</td></name> | AUSKEY. | payroll report in |
| | | sending service provider>. | The user identifier must | accordance with the |
| | | serialing service providers. | allow the AUSkey owner or | information supplied by |
| | | • I have prepared this payroll | an external auditor to | the entity. |
| | | report in accordance with | uniquely identify the | I have received a |
| | | the information supplied by | individual who made the | declaration from the |
| | | the entity. | declaration. The identifier | entity stating that the |
| | | I have received a | used can be specified by | information provided to |
| | | declaration from the entity | the AUSkey owner | me is true and correct. |
| | , | stating that the information | providing it allows for the | I am authorised by |
| | | provided to me is true and | identification of the | the entity to give this |
| | | correct. | individual who made the | document to the |
| | | I am authorised by the | declaration. | Commissioner. |
| | | entity to give this document | _ | |
| | | to the Commissioner." | Examples of suitable | ☐Tick this box to sign |
| | | | identifiers include a user | the declaration with the |
| | | | login (userid), a full name, | credentials you used to |
| | | | or an email address. | login and to authorise |
| | | | A statement "Tiel this ha | lodgement with <name< td=""></name<> |
| | | | A statement "Tick this box | of sending service |
| | | | to sign this declaration" | provider>'s AUSkey. |
| | | | would not be acceptable as it does not identify the | |
| | | | mechanism through which | |
| | | | the individual is signing the | |
| | | | declaration. | |
| | | | ุ นะเเสเสแบท. | |



| DecType | Code | Declaration Statement | Signing Statement | Example |
|------------------|---------|--|--|---|
| | <u></u> | | The text describing the | I am notifying the ATO |
| | | | way that they are 'making' | that: |
| | | The declaration a registered | the declaration by 'signing' | <name li="" of="" sending<=""></name> |
| | | agent must declare when | it in a particular way shall | service provider> |
| | | submitting payroll reports | include reference to | provides my client with |
| | | for multiple entities using a | signing it with the | lodgment transaction |
| | | sending service provider is: | credentials the user used | services; and |
| | | | to login (providing a | each client (the |
| | | "I am notifying the ATO that: | unique user identifier) and | entity), for the |
| | | <name li="" of="" sending="" service<=""></name> | the AUSkey of the sending | purposes of its |
| | | provider> provides my | service provider. | transactions with the |
| | | clients with lodgment | | ATO via the SBR |
| | | transaction services; and | For example: "Tick this box | channel, sends (and |
| | | • each client (the entity), for | to sign the declaration with | receives) those |
| | | the purposes of its | the credentials you used to | transactions to (and |
| | | transactions with the ATO | login and to authorise | from) the ATO via |
| | | via the SBR channel, sends | lodgement with your | <name of="" sending<="" td=""></name> |
| | | (and receives) those | approved sending service | service provider>. |
| Registered Agent | | transactions to (and from) | provider's AUSkey." | |
| (Multi ABN) | RAMSSP | the ATO via <name of<="" td=""><td></td><td>I have prepared this</td></name> | | I have prepared this |
| Sending Service | | sending service provider>. | The user identifier must | payroll report in |
| Provider | | | allow the AUSkey owner or | accordance with the |
| | | • I have prepared this payroll | an external auditor to | information supplied by |
| | | report in accordance with | uniquely identify the | the entity. |
| | | the information supplied by | individual who made the | • I have received a |
| | | the entity. | declaration. The identifier | declaration from the |
| | | • I have received a | used can be specified by | entity stating that the |
| | | declaration from the entity | the AUSkey owner providing it allows for the | information provided to me is true and correct. |
| | | stating that the information provided to me is true and | identification of the | I am authorised by |
| | | correct. | individual who made the | the entity to give this |
| | | I am authorised by the | declaration. | document to the |
| | | entity to give this document | deciaration. | Commissioner. |
| | | to the Commissioner." | Examples of suitable | Commissioner. |
| | | to the commissioner. | identifiers include a user | ☐Tick this box to sign |
| | | | login (userid), a full name, | the declaration with the |
| | | | or an email address. | credentials you used to |
| | | | o. an eman address. | login and to authorise |
| | | | A statement "Tick this box | lodgement with <name< td=""></name<> |
| | | | to sign this declaration" | of sending service |
| | | | would not be acceptable as | provider>'s AUSkey. |
| | | | it does not identify the | p. oriacis oriooney. |
| | | | mechanism through which | |
| | | | the individual is signing the | |
| | | | declaration. | |



1.5 **SCENARIOS OVERVIEW**

The following SSP scenarios have been extracted from the Authorisations and Declarations Scenario document 1.0 to provide relevant examples to accommodate the requirements presented above. The same numbering system has been kept to avoid confusion with other non-SSP scenarios.

Importantly, there are no changes to these scenarios. That is, in terms of what declarations are presented to the reporting party, when they are presented within the process and the subsequent population of declaration fields – there are no changes to the current guidance. (As highlighted earlier however, for the message header impacts please refer to ecommerce artefacts).

SSP Scenarios Summary

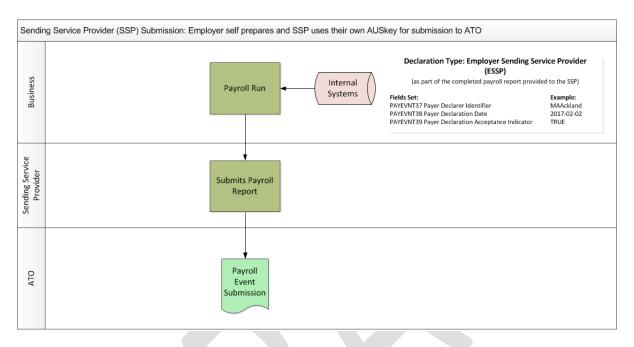
- 10. Employer self prepares and SSP uses their own AUSkey for submission to ATO
- 11. Employer engages an Agent to process payroll and SSP uses their own AUSkey for submission to ATO
- 12. Employer uses Payroll Software Provider to self-prepare and SSP uses their own AUSkey for submission to ATO
- 13. Employer self prepares on behalf of an economic group
 - a. and SSP uses their own AUSkey for submission to ATO
 - b. using a Payroll Software Provider and SSP uses their own AUSkey for submission to ATO
- 14. Employer engages a Registered Agent to process payroll, Agent uses Payroll Software Provider to prepare and SSP uses their own AUSkey for submission to ATO
- 15. Registered Agent lodging on behalf of an economic group using
 - a. and SSP uses their own AUSkey for submission to ATO
 - b. using a Payroll Software Provider and SSP uses their own AUSkey for submission to ATO



On each of the examples the declaration type is highlighted identifying when the declaration is to be made, whom it it's made by and what fields are populated (and captured by ATO systems).

10. Employer self prepares and SSP uses their own AUSkey for submission to ATO

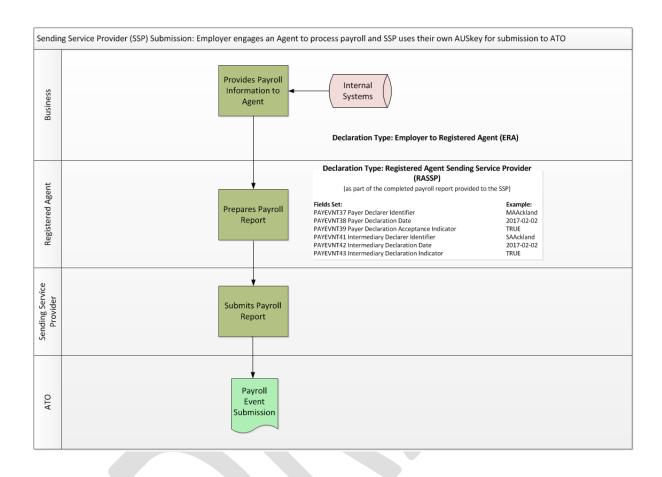
Where the payroll report is being prepared by the employer or an authorised employee for the purposes of its provision to a Sending Service Provider, a declaration should be made by the authorised employee after the payroll report has been created. The wording of the declaration should be in accordance with the requirements set out within the section 1.7 Declaration Types above.





11. Employer engages a Registered Agent to process payroll and SSP uses their own auskey submission to ATO

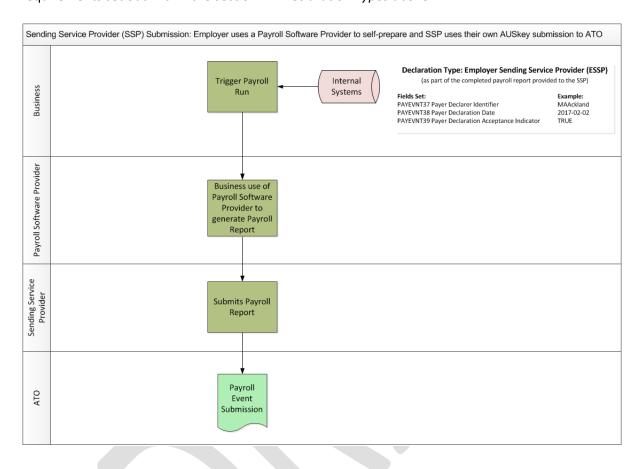
Where the payroll report is created by a registered agent and then provided to a SSP for submission, a declaration should be made by the agent after the payroll report has been created. The wording of the declaration should be in accordance with the requirements set out within the section 1.7 Declaration Types above.





12. Employer uses Payroll Software Provider to self-prepare and Sending SSP uses their own AUSkey for submission to ATO

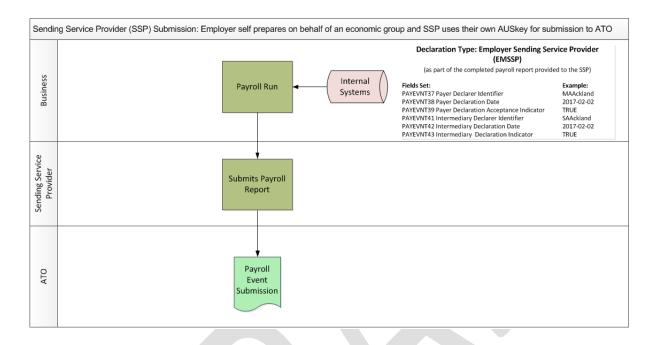
Where the payroll report is created by the employer or an authorised employee through the use of a Payroll Software Provider and then provided to a SSP for submission, a declaration should be made by the authorised employee after the payroll report has been created. The wording of the declaration should be in accordance with the requirements set out within the section *1.7 Declaration Types* above.





13a. Employer self prepares on behalf of an economic group and SSP uses their own AUSkey for submission to ATO

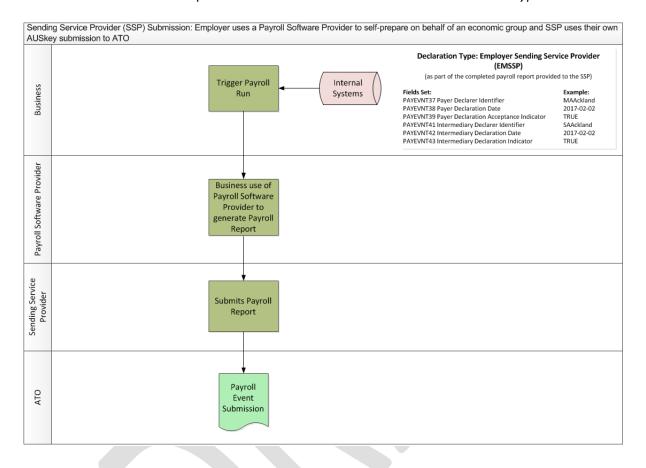
Where the payroll report is being prepared by the employer or an authorised employee on behalf of an economic group for the purposes of its provision to a Sending Service Provider, a declaration should be made by the authorised employee after the payroll report has been created. The wording of the declaration should be in accordance with the requirements set out within the section *1.7 Declaration Types* above.





13b. Employer self prepares on behalf of an economic group using a Payroll Software Provider and SSP uses their own AUSkey for submission to ATO

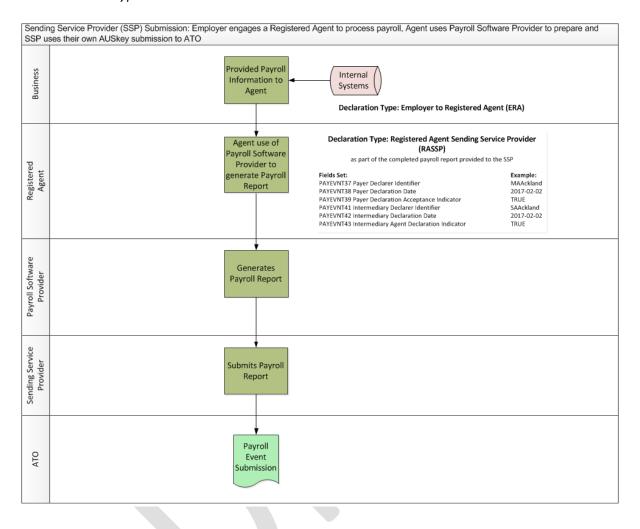
Where the payroll report is created by the employer or an authorised employee on behalf of an economic group through the use of a Payroll Software Provider and then provided to a SSP for submission, a declaration should be made by the authorised employee after the payroll report has been created. The wording of the declaration should be in accordance with the requirements set out within the section *1.7 Declaration Types* above.





14. Employer engages a Registered Agent to process payroll, Registered Agent uses Payroll Software Provider to prepare and SSP uses their own AUSkey for submission to ATO

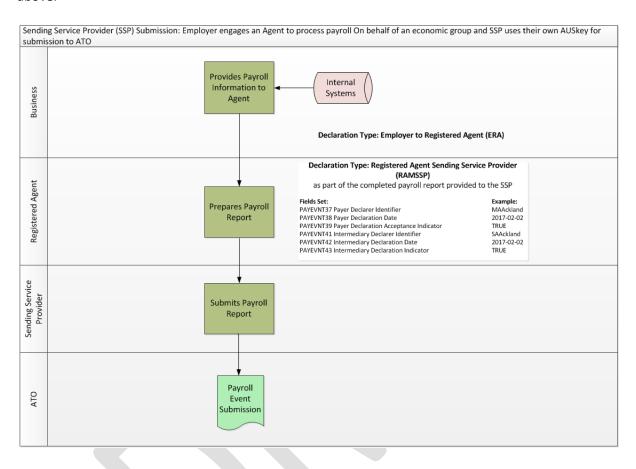
Where the payroll report is created by a Registered Agent through the use of a Payroll Software Provider and then provided to a SSP for submission, a declaration should be made by the agent after the payroll report has been created. The wording of the declaration should be in accordance with the requirements set out within the section 1.7 Declaration Types above.





15a. Registered Agent lodging on behalf of an economic group and SSP uses their own AUSkey for submission to ATO

Where the payroll report is created by a registered agent on behalf of an economic group and then provided to a SSP for submission, a declaration should be made by the agent after the payroll report has been created. The wording of the declaration should be in accordance with the requirements set out within the section 1.7 Declaration Types above.





15b. Registered Agent lodging on behalf of an economic group using a Payroll Software Provider and SSP uses their own AUSkey for submission to ATO

Where the payroll report is created by a Registered Agent on behalf of an economic group through the use of a Payroll Software Provider and then provided to a SSP for submission, a declaration should be made by the agent after the payroll report has been created. The wording of the declaration should be in accordance with the requirements set out within the section 1.7 Declaration Types above.

