



## e-News

Tuesday, 16th July 2024

Newsletter No 150

# Changes to rosters and overtime in the Retail Award

## General Retail Industry Award [MA000004]

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Hello again! I hope the start of the new financial year has gone well for you. My office is super busy with all things BAS, payroll and year-end reporting - busy, busy busy!

This newsletter is about yet another payroll change! If your employees are covered by the Retail Award, then you need to read this!

There have been changes to the wording of the Retail Award concerning rosters and overtime.

These changes took effect from the **first full pay period starting on or after 5 July 2024.**

What's changed?

## Rosters

If an employee works 6 days in one week of a 2-week roster cycle, then the employee can only work ordinary hours on a maximum of 4 days in the other week of that cycle.

This means that an employee can work up to 4 days in the first week and 6 days in the second week. Previously, the week of up to 4 days had to follow the week of 6 days.

There is no change to the total number of days an employee can work in a fortnight.

## Overtime for part-time employees

Part-time employees now get overtime rates if they work outside the spread of ordinary hours in the award.

The spread of ordinary hours under the award hasn't changed.

Find out more on the Fair Work [website here](#).

# In Other Bookkeeping\_BAS News...

**Tax Tables Changing:** The tax tables are changing on 1 July 2024 - make sure your software is up to date!

**Super to increase 1 July 2024:** The super rate will increase to 11.5% on 1 July 2024. This will apply to the first pay run dated after 1 July 2024.

**STP Finalisation:** Employers - reminder that you must finalise your FY24 payroll by 14th July 2024.

**[Can I Claim the GST on That](#) page updated:** Some new items have been added to this list including whether GST applies when you pay for goods using digital currency and GST on compression socks.

**Changes to Retail Award from 14 May 2024:** Find out how an employee's pay is calculated when they're not given at least 12 hours break between shifts under the [Retail Award](#).

**Next BAS due date:** The next quarterly BAS for **April to June 2024**, is due by **28th July 2024** if electing to receive and lodge by paper and not an active STP reporter. If, however, you have elected to receive and lodge electronically, this BAS is due by **26th August 2024**.

**Next IAS due date:** The June 2024 Instalment Activity Statement is due by **22nd July 2024**.

**Next Super due date:** The Q4 2023-24 SG is due **by 28th July 2024**.

**Taxable Payments Annual Report:** The FY24 TPAR is due **by 28th August 2024**.

**Luxury Car Tax Rates & Thresholds FY25 Announced:** The FY25 rates & thresholds have been announced - see [here](#).

**Car Limit & GST FY25 Announced:** The FY25 car limit rate has been announced - see [here](#).

**Closing loopholes reforms - the Fair Work Act has changed:** Find out what has changed and when in this [downloadable guide](#).

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## Latest Articles



### **Wage Theft Legislation Is Coming! Review Your Payroll Now!**

Wage Theft Legislation will make it a criminal offence to underpay wages deliberately. Review your payroll setup now to ensure it is compliant.



### **Client Agent Linking – Useful Links, Videos & Phone Numbers**

In this blog, I will share useful links, videos and phone numbers to help those struggling with Client Agent Linking.



### **Client Agent Linking Not Working For You? Check Your ABN Details On The ABR Now!**

Having trouble linking to a new agent? The problem may be outdated ABN details. Find out how to check if your details need updating in this blog.



### **Free Courses For Small Business From The ATO**

The ATO has set up a website to help small business owners learn about running their businesses. It's called [Essentials to Strengthen your Small Business](#).

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