



Checklist of Critical Dates

CRITICAL ACTIONS - BEFORE 30 JUNE

SUPER CONTRIBUTIONS – FOR EMPLOYEES AND DIRECTORS

Must be received by the fund before 30 June to be deductible in 2018.

TRUST DISTRIBUTION MINUTES (DISCRETIONARY TRUSTS ONLY)

Decide who to distribute income to and complete the distribution minute emailed to you.

LOANS TO DIRECTORS OR SHAREHOLDERS (COMPANIES ONLY)

Owing your company money at 30 June 2018 can have tax consequences – repay any loans or contact us.

PRE-PAYING EXPENSES

Consider Pre-paying expenses. Small business can generally pre-pay business expenses up to one year in advance.

2018 PAYROLL COMPLIANCE CALENDAR

BEFORE FIRST PAY IN JULY 2018

Review any wage increases and update tax tables in your software.

14 July 2018

Issue PAYG Payment Summaries to Employees.

23 July 2018

Payroll Tax Reconciliation Due.

28 July 2018

June 2018 Quarter Super Guarantee Payments due – if not paid pre 30 June.

31 July 2018

Workcover Reconciliation Due (ReturntoworkSA).

14 August 2018

Lodge Annual Payment Summary Statement with ATO or 30th September 2018 if lodged through JSA Accounting.

28 August 2018

Taxable Payments Annual Report Due (Building and Construction Contractors)

BAS reporting Calendar 2018/2019

BAS Period	Self Lodge (lodge & pay by)	JSA Lodging (lodge & pay by)	Super Guarantee Due some funds/awards may require monthly payments
Apr – June 2018	30 July 2018	27-Aug 2018	28 July 2018
July – Sept 2018	29 Oct 2018	26-Nov 2018	28 October 2018
Oct – Dec 2018	28 Feb 2019	28-Feb 2019	28 January 2019
Jan – Mar 2019	29 Apr 2019	27-May 2019	28 April 2019
Apr – June 2019	29 July 2019	26 Aug 2019	28 July 2019
Monthly IAS	21st of the following month	21st of the following month	21st of the following month

ACCOUNTING

We offer a free no obligation chat to discuss your accounting needs

TAXATION

Our qualified team provide tailored advice giving you maximum benefit

FINANCIAL PLANNING

We develop effective strategies to grow your financial wealth

SUPERANNUATION

By reviewing your super & investments we can help you achieve your retirement goals

BUSINESS MANAGEMENT

With 25+ years experience, let us share our wealth of knowledge & expertise

