



# End-of-year Procedures

Each country, where SmoothPay is supplied and supported, has its own “end of year” procedure, and each is briefly described below.

There is no need to do anything special in SmoothPay itself - there’s no need to close old database files and create new ones and no special processes other than those listed - SmoothPay knows to which tax reporting year that entries belong, and all tax rules etc. are implemented automatically as required.



SmoothPay regards the “pay day” as the tax period that any payment falls into - this applies to all monthly tax and superannuation reporting as well as annual reporting and is the norm for accounting processes.

SmoothPay keeps all data, for all years, in the same database so it’s instantly available whenever you need it.

## Australia

Australian payroll year ends on 30 June, and the only required end-of-year process is:

### STP (Single Touch Payroll) users

You’ve already reported your YTD data in your normal STP reporting process after each payrun. (*STP is mandatory from 1 July 2019*).

You don’t need to produce payment summaries or file an EMPDUPE - that’s all taken care of by STP.

All you need to do now is finalise processing for the year by using:

- *Reports..Tax..STP..Finalise*
- **You must complete this by 14 July.**

**If you fail to finalise by the due date** (*there is a deferral date available in the first 2 years of STP implementation*) then you need to ignore the above and complete the old process as summarised below.

### Failed to finalise by the due date

If you missed the “finalise STP” due date and do not have a deferral, then you are required to produce:

- Payment Summaries for staff, and
- file the Payment Summary EMPDUPE with ATO
- **you must complete this by 14 July.**

If you print payment summaries for your staff from SmoothPay, then you MUST file your EMPDUPE file electronically (*our guide has full details*). You can also produce these per individual for any tax year from *History..Print tool..Payment Summary*

- Choose **Reports..Tax..Payment Summaries**

### Other suggested procedures:

- re-value your Long Service Leave liability (use *Reports..Staff..Leave Valuation* report)
- you can run reconciliation reports any time you like (*along with most other reports*)

## New Zealand

New Zealand payroll year ends 31 March (*regardless of your accounting cycle*).

There is no mandatory end-of-year process required.

- you may wish to provide your staff with **Earnings Certificates**, though there is no obligation to do so (use *Reports..Tax..Earnings Certificates*), or per individual from *History..Print tool..Earnings Certificate - make sure you select the correct year*.
- your accountant may request a 63-day tax adjustment report for accrued annual leave consumed in the 63 days following the end of the tax year. From April 2021 this is available from *Reports..Staff..63-day tax adjustment report*.
- If you cannot produce the 63-day report (*insufficient data, fresh migration etc.*) then try the following reports instead.
  - **Leave liability report** as at 31 March. These are produced automatically every time a payrun is processed and you'll find them in the Files page.
  - to obtain **leave paid out** since 31 March to the end of May, for annual leave or cash-ups, select the transaction report from Codes page for the relevant type of code (e.g. *Codes..Leave..Annual leave..print tool*).
- you can run **tax year reconciliation** reports for any tax year at any time you like (*along with most other reports*) - select *Reports..Tax..PAYE Reconciliation*

## Papua New Guinea

The payroll year ends on 31 December, and employers are required to produce earnings certificates for all staff.

### S1 and S1-L Statement of Earnings (SOE) certificates:

SmoothPay produces pre-filled S1 (or S1-L for large employers) Statement of Earnings certificates directly to PDF which you may then print and sign (requires a laser printer for economy and speed). **These must be produced and given to staff and IRC by 14 February.**

- Choose *Reports..Tax..Statement of Earnings (SOE's for individual staff for any year can be produced from Staff..History..Print tool)*

## S6 Group Employer Reconciliation Statement:

SmoothPay produces a pre-filled S6 form directly to PDF which you may then print and sign, as well as a summary of pays processed and totalled per tax month.

- Choose *Reports..Tax..S6 Group Employer Reconciliation Statement*

## Samoa

The payroll year ends on 31 December, and you need to produce the following schedules by 15 February from **Reports..Tax**:

- P6 reconciliation
- ACC reconciliation
- you may also wish to provide your staff with Tax Deduction Certificates (*Reports..Tax* menu)

*NOTE: certificates for individual staff for any year can be produced at any time from Staff..History..Print tool*

## Solomon Islands

The payroll year ends on 31 December, and employers are required to issue IR2 earnings certificates for all staff and IRD.

### IR2 Tax Deduction certificates:

SmoothPay produces plain-paper certificates, accepted by IRD and avoids you having to manually complete the current IR2 forms.

- Choose *Reports..Tax..Earnings Certificates (certificates for individual staff for any year can be produced from Staff..History..Print tool)*

### IR11 Employer Annual Summary:

SmoothPay produces a pre-filled IR11 form directly to PDF which you may then print and sign, as well as a summary of pays processed and totalled per tax month.

- Choose *Reports..Tax..IR11 Employer Annual Summary*

## Cook Islands

The payroll year ends on 31 December, and employers are required to issue RM101 tax deduction certificates for all staff and copies to RMD.

You also need to file the RMDWageUpload.xlsx by 15 February.

In addition to the usual monthly returns (*RM205 PAYE return and CINSF schedule*) you will also need to produce:

## RM101 Tax Deduction certificates:

SmoothPay produces plain-paper certificates, accepted by RMD (*saves you having to manually complete the RM101 forms*).

- Choose *Reports..Tax..RM101 Tax Deduction Certificates*

*NOTE: certificates for individual staff for any year can be produced at any time from Staff..History..Print tool*

## RM106 PAYE reconciliation statement:

SmoothPay produces a pre-filled RM106 form as well as an RMDWageUpload.xlsx file summary of staff payments.

- Choose *Reports..Tax..RM106 PAYE reconciliation statement*

*The RMDWageUpload.xlsx file will appear in **Files** (available mid-Jan 2020, required to be filed by 15 February)*

## Fiji

The payroll year ends on 31 December and you need to produce:

- your usual monthly FNPF and PAYE EMS schedules
- IRS452 Earnings Certificates (*by the end of January*)

## Other countries

SmoothPay contains rules for various other countries too and are added to the application as required (*it's often difficult to obtain correct procedures and forms*).

## Feedback

*We're always keen to do better!*

*Any and all feedback is appreciated and if you feel we could include better examples, provide more explanation, provide references to additional information, make a process easier to use, or you spot something that isn't working the way it's supposed to - please let us know.*