AUSTRALIA PAYROLL COMPLIANCE CHECKLIST 2026

Your practical guide to essential payroll compliance requirements and regulatory readiness.

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Category	Checklist Item	Status
Employee Classification	Verify all contractors vs. employee status determinations	☐
Employee Classification	Ensure valid TFN declarations are on file	☐
Employee Classification	Check for valid workinAg rights and visa compliance	☐
Payroll Tax	Review state wages against registration thresholds annually	☐
Payroll Tax	Confirm correct grouping of related business entities	☐
Payroll Tax	Apply nexus rules for interstate employee wages	☐
Superannuation	Validate OTE and Qualifying Earnings calculation logic	☐
Superannuation	Align payment cycles for Payday Super readiness	☐
Superannuation	Reconcile Super Guarantee contributions after every pay	☐
STP Phase 2	Map all pay codes to ATO reporting categories	☐
STP Phase 2	Verify disaggregation of gross income components	☐
STP Phase 2	Confirm successful lodgement of every pay event	☐
PAYG Withholding	Update tax tables with latest ATO rates	☐
PAYG Withholding	Reconcile withholding amounts to General Ledger monthly	☐
Governance	Segregate duties for data entry and approval	☐
Governance	Review audit logs for unauthorised system changes	☐
Governance	Conduct a quarterly payroll audit of master data	☐
Systems	Test system for Australian payroll compliance updates	☐

STAY AHEAD OF PAYROLL RISK

This Australian Payroll Compliance Checklist is your first line of defence against regulatory change and compliance gaps. As payroll legislation evolves toward 2026, proactive and regular reviews are essential to staying protected.

By consistently using this 2026 compliance framework, you can reduce risk exposure, prevent costly penalties, and ensure your payroll processes remain accurate, compliant, and future-ready. Compliance isn't a one-time task - it's an ongoing strategy. Start strengthening yours today.

Want greater confidence in your payroll compliance? Speak with our payroll specialists to identify risks, streamline processes, and stay ahead of regulatory updates.

Contact Ramco at **contact@ramco.com** to learn how we can support your 2026 compliance readiness.