

Action Required—Payday Super

ATO's payroll requirements from 1 July 2026

Single Touch Payroll (STP): Introduction of Software Service ID (SSID)

The Australian Taxation Office (ATO) has announced that from 1 July 2026, all Single Touch Payroll (STP) submissions must include a Software Service ID (SSID).

The SSID uniquely identifies both your business and your payroll software, strengthening the ATO's authentication and authorisation processes ahead of the rollout of payday super.

ATO's Access Manager

Access Manager is the ATO's online permissions system that businesses use to control who—and which software—can interact with ATO online services on their behalf. A similar requirement is already in place for other accounting software, such as Xero.

Action Required

The authorised person from every business must record the SSID for their payroll software to authorise their service provider to transmit STP data. *Without this authorisation step, the ATO will reject all STP lodgements for that ABN.*

What this means for Congregations and Presbyteries

All business entities are required to ensure that the ATO's Access Manager is up-to-date and that their payroll solution is prepared for the Payday Super changes effective 1 July 2026.

Payday Super—what is changing?

From 1 July 2026 you must pay employees their *super guarantee* on payday, at the same time as their salary and wages.

Super Guarantee (SG) changes

Qualifying Earnings

Qualifying Earnings (QE) is a new term that brings together Ordinary Time Earnings (OTE) and other payments. This means that your payroll systems will need to be updated to ensure SG is calculated on all eligible payments.

SG is calculated as 12% of QE.

Deadlines for super payments

SG must be paid to an employee's super fund on payday and received by the super fund within 7 business days (unless an extended timeframe applies, such as for new employees).

This may impact cashflow if you are accustomed to budgeting for SG payments on a quarterly basis.

For more information

Please refer to the attached [ATO fact sheet](#). It is important to check ATO requirements regularly ahead of 1 July 2026 as some requirements are still being refined.

Additional notes for entities processing their own payroll

Small Business Superannuation Clearing House (SBSCH)

From 1 July 2026, the SBSCH will no longer be available. Existing user will have access to the service until 30 June 2026. All users will need to transition to an alternative option to pay their SG obligations.

For entities utilising the Queensland Synod's Payroll Bureau Service

The Payroll Team are working with our payroll software provider to ensure our systems are ready for Payday Super.

What we need from you

We need you to:

1. Add your unique SSID to the ATO's Access Manager, and
2. Authorise MessageXchange¹ to transmit STP reports to the ATO on your behalf.

If an SSID is not authorised in your Access Manager, the ATO will reject all STP submissions. The Queensland Synod cannot do this on your behalf.

What we will do

We will:

1. Supply you with a unique SSID for your ABN, and
2. Provide instructions on how to enter the SSID in Access Manager and authorise MessageXchange's ABN.

Deadline

To ensure there is no impact to your payroll compliance for Payday Super, we require all entities to update their Access Manager by *30 April 2026*.

Queensland Synod's Payroll Bureau Service

For further questions related to SSID requirements or the Queensland Synod's payroll service, please contact the Payroll Manager Simon Hillier on 07 3377 9794 or payroll@ucaqld.com.au.

¹ MessageXchange is the service provider our payroll software uses to transmit STP data.