

information.

R = Regular

C = Horticulturists and Shearers S = Seniors and Pensioners

W = Seasonal Worker Programme

H = Working Holiday Makers

F = Foreign Resident

V = Voluntary Agreement

D = ATO-Defined

A = Actors

PAYEVNTEMP211 Payee Addresss Line 1 (Fact) PAYEVNTEMP21 Payee Address Line 2 (Fact) PAYEVNTEMP22 Payee Suburb/Town (Fact) PAYEVNTEMP23 Payee State/Territory (Fact) PAYEVNTEMP24 Payee Postcode (Fact) PAYEVNTEMP25 Payee Country Code (Fact) PAYEVNTEMP27 **Electronic Contact (Tuple)** PAYEVNTEMP212 Payee e-mail Address (Fact) PAYEVNTEMP94 **Payee Phone Number (Fact)** PAYEVNTEMP95 **Employment Conditions (Tuple)** PAYEVNTEMP213 Payee Commencement Date (Fact) PAYEVNTEMP92 Payee Cessation Date (Fact) PAYEVNTEMP93 **Employment Basis Code (Fact)** PAYEVNTEMP282 **Cessation Type Code (Fact)** PAYEVNTEMP253 **Tax Treatment Code (Fact)** PAYEVNTEMP254 Tax Offset Amount (Fact) PAYEVNTEMP255 Payroll Run (Tuple) PAYEVNTEMP215 Period Start Date (Fact) PAYEVNTEMP29 Period End Date (Fact) PAYEVNTEMP30 Final Event Indicator (Fact) PAYEVNTEMP110 **Income Stream Collection (Tuple)** PAYEVNTEMP256

Income Stream Type Code (Fact) PAYEVNTEMP257 **Country Code (Fact)** PAYEVNTEMP260 **PAYGW Amount (Fact)** PAYEVNTEMP259 Foreign Tax Paid Amount (Fact) PAYEVNTEMP278 **Exempt Foreign Income Amount (Fact)** PAYEVNTEMP261 **Gross Amount (Fact)** PAYEVNTEMP258

Paid Leave (Tuple) PAYEVNTEMP268 Paid Leave Type Code (Fact) PAYEVNTEMP269 Paid Leave Payment Amount (Fact)

PAYEVNTEMP270 Allowance Items (Tuple) PAYEVNTEMP226 Allowance Type Code (Fact) PAYEVNTEMP7 Other Allowance Type Description (Fact) PAYEVNTEMP8 Payee Allowance Amount (Fact) PAYEVNTEMP62

Overtime Amount (Fact) PAYEVNTEMP263 Bonuses and Commissions Amount (Fact) PAYEVNTEMP262 **Directors' Fees Amount (Fact)** PAYEVNTEMP264

CDEP Amount (Fact) PAYEVNTEMP279 Salary Sacrifice (Tuple) PAYEVNTEMP265 Salary Sacrifice Type Code (Fact)

PAYEVNTEMP266 Salary Sacrifice Amount (Fact) PAYEVNTEMP267 **Lump Sum Payments (Tuple)** PAYEVNTEMP224 **Lump Sum Type Code (Fact)** PAYEVNTEMP271 **Lump Sum Financial Year (Fact)** PAYEVNTEMP272 **Lump Sum Payment Amount (Fact)** PAYEVNTEMP273 Termination Payments (Tuple)

PAYEVNTEMP223

ETP Code (Fact)

PAYEVNTEMP34 Payee ETP Payment Date (Fact) PAYEVNTEMP123 Payee Termination Payment Tax Free **Component (Fact)** PAYEVNTEMP50 Payee Termination Payment Taxable Component PAYEVNTEMP51 Payee Total ETP PAYGW Amount PAYEVNTEMP117 **Deduction Items (Tuple)**

PAYEVNTEMP227

Super Entitlement Year-To-Date (Tuple)
PAYEVNTEMP228

Deduction Type (Fact)

PAYEVNTEMP10

Payee Deduction Amount (Fact) PAYEVNTEMP87

Super Entitlement Type Code (Fact)

PAYEVNTEMP283

Super Entitlement Amount (Fact)

PAYEVNTEMP284 Reportable Fringe Benefits Amount (Tuple) PAYEVNTEMP281 RFB Exemption Status Code (Fact) PAYEVNTEMP276 Payee RFB Amount (Fact) PAYEVNTEMP277 RFB EXEMPTION STATUS CODE (ENUM) T = Taxable (employer) - the grossed-up taxable amount of certain fringe benefits provided to a payee where:

the total of taxable and exempt benefits provided is in excess of

· the employer is not eligible for an exemption from FBT under section 57A of the Fringe Benefits Tax Assessment Act 1986

the employer is eligible for an exemption from FBT under

section 57A of the FBTAA but the benefits were provided to an

X = Exempt (employer) – the grossed-up taxable amount of certain

· the total of taxable and exempt benefits provided is in excess of

the benefit was provided to an employee performing exempt duties for an employer that is eligible for an exemption from FBT

\$2,000 in the FBT year (1 April to 31 March), and

The reporting of RFBA is voluntary under STP, though if not

Summaries/PSAR. Where not able to be reported throughout the

financial year, a payer can report this amount once as a part of the

reported through STP, must be reported via Payment

\$2,000 in the year (1 April to 31 March), and

employee performing non-exempt duties.

fringe benefits provided to a payee where:

under section 57A of the FBTAA.

finalisation process for the payee.

influence the terms of the agreement.

existing employer.

either

SUPER ENTITLEMENT TYPE CODE (ENUM) **L = Super Liability** – contribution payable by a payer for the benefit of a payee as mandated by super guarantee legislation. O = Ordinary Time Earnings – the total of amounts paid to a payee that constitute their OTE for superannuation guarantee purposes. R = Reportable Employer Superannuation Contribution (RESC) additional, optional (not legislated or mandated by industrial, legislative or business policy instruments) employer super contributions made on behalf of the employee, that have been influenced by the employee, such as for an effective salary sacrifice arrangement for super contributions to a complying super fund, amounts in excess of the maximum contribution base and other super co-contributions. Matching contributions under individual contracts are RESC because the employee was able to directly

DEDUCTION TYPE (ENUM)

F = Fees – union fees, subscriptions to trade, business or professional

associations, the payment of a bargaining agent's fee to a union for negotiations in relation to a new enterprise agreement award with your

W = Workplace Giving – workplace giving program donations to

charities or organisations that are entitled to receive tax deductible

G = Child Support Garnishee - deduction made under a notice as per section 72A of the Child Support (Registration and Collection) Act

1988. This is a percentage of a payee's taxable gross income, a lump

sum or a fixed amount each pay until the debt is satisfied.

D = Child Support Deduction – deduction made under a notice as per section 45 of the Child Support (Registration and Collection) Act 1988. This is a fixed dollar amount each pay period. Deductions made under section 45 of the Child Support (Registration and Collection) Act 1988 are made subject to a Protected Earnings Amount (PEA). **ETP CODE (ENUM)** R = Life Benefit - Redundancy et al – a life benefit payment as a consequence of employment, paid only for reasons of genuine redundancy (the employer decides the job no longer exists), invalidity (the employee sustained a permanent disability), early retirement scheme (an ATO-approved plan that offers employees incentives to

retire early or resign when the employer is rationalising or reorganising

their business operations) or compensation for personal injury, unfair

dismissal, harassment or discrimination. This is the excluded part of

O = Life Benefit - Other - a life benefit payment as a consequence of

payments in lieu of notice, unused rostered days off (RDOs) or unused

employment, paid for reasons other than for "R" above. Such as a gratuity or golden handshake, non-genuine redundancy payments,

S = Life Benefit - Split ETP type R – a multiple payment for life

original type "R" payment. The ETP cap is reduced by the prior

benefit ETP type "R" for the same termination of employment, where the later payment is paid in a subsequent financial year from the

personal leave. This is the non-excluded part of the ETP.

financial year payment to prevent splitting payments to avoid the ETP cap. This is also the excluded part of the ETP. P = Life Benefit - Split ETP type O – a multiple payment for life benefit ETP type "O" for the same termination of employment, where the later payment is paid in a subsequent financial year from the original type "R" payment. The ETP cap is reduced by the prior financial year payment to prevent splitting payments to avoid the ETP cap. This is also the non-excluded part of the ETP. **D = Death Benefit - Dependant** – a *death benefit* payment directly to a dependant of the deceased employee. A dependant may include a spouse of the deceased, a minor child, a person who had an interdependency relationship with the deceased or a person who was a dependant of the deceased just before the latter died. N = Death Benefit - Non-Dependant - a death benefit payment

directly to a non-dependant of the deceased employee. A

IAA = Inbound Assignees to Australia - New! - some multinational payers exchange, or transfer, payees between affiliated entities in different tax jurisdictions. This is done for business and commercial purposes. This payer of this class of payee is eligible, but may not require, a concession for: • Deferred Lodgment – reporting payments subject to withholding "on or before payday", the report may be deferred until the last day of the month after the relevant payment was made. A "reasonable estimate" may be provided if

may be deferred by one month: until 14 August of that same year.

SWP = Seasonal Worker Programme - New! - regional programmes for

does not have to withhold amounts for payments they make to contractors. However, the payer and a contract worker (payee) can enter into a voluntary

agreement to withhold an amount of tax from each payment they make to the

LAB = Labour-Hire – payments by a business that arranges for persons to

perform work or services, or performances, directly for clients of the entity.

OSP = Other Specified Payments – Specified payments by regulation 27 of the Taxation Administration Regulations 2017. Income from tutorial services provided

PAID LEAVE TYPE CODE (ENUM)

but on the date of payment rather than over the duration of the absence.

U = Unused leave on termination – Some types of leave balances are

paid out upon the termination of employment, in accordance with the

industrial instruments that define the entitlement to leave. Of the leave balances paid out upon termination, some are considered part of the:

Services Australia categorise this type of payment as Lump Sum.

for the Aboriginal Tutorial Assistance Scheme of the Department of Education, Skills and Employment; from translation and interpretation services for the

Income for contractors only, does not include employees.

Employment, Skills, Small and Family Business. This does not include workers under the Pacific Labour Scheme. This includes income for a SWP engaged by a

Labour-Hire business as an employee but does not include contractors engaged

government-approved employers, administered by the Department of

TAX TREATMENT CODE (XXXXXX)

The Tax Treatment Code is a six (6) character value that determines the rate of

INCOME STREAM TYPE CODE (ENUM)

SAW = Salary and Wages – Assessable income paid to payees for work performed in Australia, other than that included as other Income Types. This

CHP = Closely Held Payees - New! - a payee who is directly related to the entity, from which they receive payments, such as family members of a family

business; directors or shareholders of a company; beneficiaries of a trust. The

concept of closely held payees flows on from existing Payment Summary Annual Report (PSAR) concessions. All other payees of an entity (known as arm's length payees) must be reported by the statutory due date. Payers with this class of

• Deferred Lodgment - reporting payments to closely held payees subject to witholding "on or before payday", the report may be deferred to quartely

Deferred Finalisation - concessional due dates for finalising STP reporting for closely held payees are avaiable. See sto.gove.au/stp for finalisation due

Where a payer is utilising either of these concessions, the income must be reported under this income type. This income type only applies to SAW income. Where a payer is utilising the deferred lodgment concession, they may report

closely held payee under this income type, even if they do not access the concession. This reporting concession does not relieve the payer of their PAYGW

more regularly if they choose to do so. A payer may report YTD amounts for any

actual amounts are not known but must be corrected on or before finalisation Deferred Finalisation – finalising the payee income by 14 July, the finalisation

includes income paid to Pacific Labour Scheme workers.

payee are eligible for the following concessions:

reporting for payers with 19 or fewer payees

payment obligations, including the due date of payment.

witholding. Only Char 1 is shown below, please refer to the BIG for further

Where a payer is utilising either of these concessions, the income must be reported under this income type. This income type only applies to SAW income. Where a payer is utilising the deferred lodgment concession, they may report on or before the actual foreign payment date if they choose to do so. A payer may report YTD amounts for any inbound assignee under this income type, even if they do not access the concession. This reporting concession does not relieve the payer of their PAYGW payment obligations, including the due date of WHM = Working Holiday Makers – income only for limited visa subclasses for foreign residents. This includes income for a WHM engaged by a Labour-Hire business as an employee but does not include contractors engaged by a Labour-Hire business.

by a Labour-Hire business. FEI = Foreign Employment – Assessable income paid to payees, who are Australian tax residents, that is subject to tax in another country, for work performed in that country, if the qualification period is met. JPD = Joint Petroleum Development Area – Deprecated – for payments to individuals for work or services performed in the JPDA where the payment is covered by Subdivision 12-B of schedule 1 to the TAA. Can only be reported for financial year 2019/2020 and earlier. VOL = Voluntary Agreement – a written agreement between a payer and a contractor payee to bring work payments into the PAYGW system. The payer

contractor.

Translating and Interpreting Service of the Department of Home Affairs; as a performing artist in a promotional activity. C = Cash out of leave in service – represents the YTD amount of ordinary time earnings leave entitlements that have been paid out in lieu of the payee taking the absence from work. This option represents Fair Work entitlements as defined in an award, enterprise agreement or contract of employment (for award and agreement free employees). When leave is cashed out, it reduces the balance of the entitlement, as occurs if the absence was t

• Lump Sums – reported as payment type Lump Sum Payment Amount (PAYEVNTEMP273) • Employment Termination Payment (ETP) – reported as payment type in the Termination Payments tuple (PAYEVNTEMP223) Unused leave on termination is comprised of the post-17 August 1993 component of annual leave, leave loading and long service leave for termination reasons other than genuine redundancy, invalidity or early retirement scheme. Services Australia categorise this payment as Termination Payment. P = Paid Parental Leave – After at least 12 months of service, employees can get parental leave, paid or unpaid, when an employee gives birth, an employee's spouse or de facto partner gives birth or an employee adopts a

child under 16 years of age. Some employers offer paid parental leave and the Government Paid Parental Leave (GPPL) Scheme offers eligible employees, who are the primary carer of a newborn or adopted child, up to 18 weeks' leave, paid at the national minimum wage. Generally, GPPL is paid by Services Australia to the employer to pay the employee, but both types of paid parental leave may be paid at the same time. Services Australia categorise this type of payment as Employment Income or Lump Sum, depending on the payment frequency. Additionally, this type of payment has significant government policy impact. These amounts are not OTE according to SGR 2009/2. W = Workers' Compensation - Any workers' compensation payments received by an injured employee for the hours not worked (or not attending work as required) or if the employment has been terminated. Services Australia categorise this payment as Compensation. These are amounts that are not OTE according to SGR 2009/2 A = Ancillary and Defence Leave – Paid leave for absences such as for Australian Defence Force, Emergency Leave, eligible Community Service and Jury Service. Services Australia categorise this type of payment as

Employment Income or Lump Sum, depending on the payment frequency. Additionally, this type of payment has significant government policy impact. These amounts are not OTE according to SGR 2009/2. O = Other Paid Leave - All other paid absences, regardless of rate of pay (full, half, reduced rate) must be reported as this payment type. It includes, but is not limited to annual leave, leave loading, long service leave, personal leave, RDOs. Services Australia categorise this type of payment as Employment Income or Lump Sum , depending on the payment frequency. These types of paid leave are OTE. ALLOWANCE TYPE CODE (ENUM) CD = Cents per KM – deductible expense allowances that define a set rate for each kilometre travelled for business purposes that represents the vehicle running costs, including registration, fuel, servicing, insurance and depreciation into account. This should not include any cents per kilometre allowances that are paid for travel between the payee's home and place of work unless it is a home-based business and the trip was for business purposes. Mileage

paid for private purposes is a non-deductible expense for PAYGW and

Allowances) > Other Allowance Type Description: ND Non-deductible

super guarantee purposes and are to be reported as OD (Other

Mileage paid for other vehicles is a deductible expense that is to be treated as "no measures defined by the ATO" for PAYGW and super guarantee purposes and is to be reported as OD (Other Allowances) > Other Allowance Type Description V1 Private Vehicle Services Australia categorise this as Expense Allowance. AD = Award Transport Payments – deductible expense allowances for the total rate specified in an industrial instrument to cover the cost of transport (excluding travel or cents per kilometre reported as other separately itemised allowances) for business purposes, as defined in section 900-220 of the Income Tax Assessment Act 1997. The current award transport payment must be traceable to an award in force on 29 October 1986 (this is the ATO measure for the rate and/or limit for PAYGW purposes) If the award transport payment cannot be traced back to the historical award, it is to be treated as "no measures defined by the ATO" for PAYGW and super guarantee purposes and is to be reported as OD (Other Allowances) > Other Allowance Type Description V1 Private Award transport payments for private purposes is a non-deductible

expense for PAYGW and super guarantee purposes and are to be reported as OD (Other Allowances) > Other Allowance Type Description: ND Non-deductible Services Australia categorise this as Expense Allowance. LD = Laundry - deductible expense allowances for washing, drying and/or ironing uniforms required for business purposes. These allowances are typically paid as a regular rate for each week of work or services performed and cannot include dry cleaning expenses or reimbursements. Uniforms refers to the approved categories of clothing defined by the ATO. There may be limited circumstances for deductibility of conventional clothing if there is sufficient connection between the clothing and income earning activities. If so, it is to be treated as "no measures defined by the ATO" for PAYGW and super guarantee purposes and is to be reported as OD (Other Allowances) > Other Allowance Type Description G1 General

Laundering of other clothing items is a non-deductible expense for PAYGW and super guarantee purposes and is to be reported as OD (Other Allowances) > Other Allowance Type Description: ND Services Australia categorise this as Expense Allowance. MD = Overtime Meal Allowances – deductible expense allowances defined in an industrial instrument that are in excess of the ATO reasonable amount, paid to compensate the payee for meals consumed during meal breaks connected with overtime worked. Services Australia categorise this as Expense Allowance **RD = Domestic or Overseas Travel Allowances and Overseas** Accommodation Allowances – deductible expense allowances that are in excess of the ATO reasonable allowances amount (for domestic or overseas travel), undertaken for business purposes, which are intended to compensate employees who are required to sleep away from home. It is not a reimbursement of actual expenses, but a reasonable estimate to cover costs including meals, accommodation and incidental expenses. All overseas accommodation allowances are to be treated as "no

Description G1 General

Non-deductible

measures defined by the ATO" for PAYGW and super guarantee purposes

and is to be reported as OD (Other Allowances) > Other Allowance Type

Travel allowance for private purposes is a non-deductible expense for

(Other Allowances) > Other Allowance Type Description: ND

TD = Tool Allowances - New! - deductible expense allowances to

knives, divers' tanks, trade tools, phone allowances. This allowance was

KN = Task Allowances - New! - service allowances that are paid to a

Expense allowances cannot be reported as this allowance type.

QN = Qualifications/Certificates Allowances - New! - deductible

expense allowances that are paid for maintaining a qualification that is

evidenced by a certificate, licence or similar. For example, allowances to cover registration fees, insurance, licence fees etcetera that are expected

Services Australia categorises this as Employment Income.

to be expended to maintain a requirement of the job.

Services Australia categorise this as Expense Allowance.

payee to compensate for specific tasks or activities performed that involve additional responsibilities, inconvenience or efforts above the base rate of pay. For example, higher duties allowance, confined spaces allowance, dirty work, height money, first aid etcetera. These allowances were formerly included in Taxable Gross but are now required to be reported

compensate a payee who is required to provide their own tools or equipment to perform work or services for the payer. For example: chef's

Services Australia categorise this as Expense Allowance.

PAYGW and super guarantee purposes and are to be reported as OD

formerly required to be reported under "Other Allowances" with a description of the allowance type. This is now required to be reported separately. Services Australia categorise this as Expense Allowance. **OD = Other Allowances** – any expense allowances that are not otherwise separately itemised: • Deductible expenses - for those expenses not specifically addressed in the above allowance types. For example: car allowances (other than cents per kilometre), uniform allowances etcetera. Services Australia categorise this as Expense Allowance. • Non-deductible expenses – for those expenses that are for private use. For example: cents per kilometre for travel between home and the regular place of work, laundry allowances for conventional clothing. Services Australia categorises this as Employment Income. Rather than providing the description of the pay code for Other Allowance Description, the ATO-preferred method is to report the category of other allowances, using pre-determined category descriptions. This will allow the ATO to assist the payee when

completing their IITR.

separately.

loading that accrued before 17/08/1993, and long service leave

redundancy, invalidity or early retirement scheme reason). Services Australia categorise these payments as Lump Sum.

SALARY SACRIFICE TYPE CODE (ENUM) **S = Superannuation** – an effective salary sacrifice arrangement, entered into before the work is performed, where contributions are paid to a complying fund, where the sacrificed salary is permanently O = Other Employee Benefits – an effective salary sacrifice arrangement, entered into before the work is performed, for benefits other than for superannuation, where the sacrificed salary is permanently foregone. **LUMP SUM TYPE CODE (ENUM)** R = Lump Sum A type R - all unused annual leave or annual leave loading, and that component of long service leave that accrued from 16/08/1978, that is paid out on termination only for genuine redundancy, invalidity or early retirement scheme reasons. Services Australia categorise these payments as Lump Sum. T = Lump Sum A type T – Unused annual leave or annual leave

Services Australia categorise these payments as Lump Sum. **B = Lump Sum B** – long service leave that accrued prior to 16/08/1978 that is paid out on termination, no matter the cessation reason. Only 5% of this reported amount is subject to withholding. Services Australia categorise these payments as Lump Sum. **D = Lump Sum D** – represents the tax-free amount of only a genuine redundancy payment or early retirement scheme payment, up to the limit, based on the payee's years of service. **E = Lump Sum E** – represents the amount for back payment of remuneration that accrued, or was payable, more than 12 months before the date of payment and is greater than the lump sum E threshold amount (\$1,200).

W = Return to work payment - New! - A return to work amount is

action or to leave another employer. It does not matter how the payments are described or paid, or by whom they are paid.

paid to induce a person to resume work, for example, to end industrial

accrued between 16/08/1978 and 17/08/1993, that is paid out on termination for normal termination (other than for a genuine

non-dependant is a person who is not a dependant of the deceased and not a trustee of the deceased estate. B = Death Benefit - Split ETP type N - a multiple payment for a death benefit ETP type "N" for the same deceased person, where the later payment is paid in a subsequent financial year from the original type "N" payment. The ETP cap is reduced by the prior financial year payment prevent splitting payments to avoid the ETP cap. T = Death Benefit - Trustee of the Deceased Estate - a death benefit payment directly to a trustee of the deceased estate. This

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person may be an executor or administrator who has been granted probate or letters of administration by a court.