

MYOB PayGlobal Single Touch Payroll

Transition to Phase 2

Version

2.1

Prepared by

MYOB PayGlobal Product Management Team

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Intended Audience

This document is intended to support existing MYOB PayGlobal customers with their transition from STP Phase 1 to STP Phase 2.



What is STP Phase 2

STP Phase 2 is an expansion on the role the Australian Tax Office (ATO) plays in collecting and administering information from employers on behalf of other government agencies such as Services Australia.

STP Phase 2 is a result of the [Treasury Laws Amendment \(2020 Measures No.2\) Bill 2020](#)

The intent is to simplify reporting obligations for employers, e.g. no more sending an Employment Separation Certificate to Centrelink.

The Australian Government expect that the government agencies now involved with using STP data will be able to respond more quickly in their services.

For Digit Service Providers (DSP's) *aka payroll software providers such as MYOB PayGlobal*, we are obligated to support the ATO's new reporting requirements.

Within this document the term STP v4 will be used, this is in reference to the ATO's new STP 2020 service which is the service that supports STP Phase 2

For more information: <https://www.ato.gov.au/Business/Single-Touch-Payroll/In-detail/Single-Touch-Payroll-Phase-2-employer-reporting-guidelines/>

STP Exemptions

There are reporting exemptions for a particular financial year or for certain types of employers, employees and payments.

For more information see: <https://www.ato.gov.au/Business/Single-Touch-Payroll/Need-more-time/Exemptions/>

Reminder – Employees that require exclusion from STP reporting must be linked to a Contract that has “Include in online tax reporting” = No.



When to report using STP v4

The mandatory start date for STP Phase 2 was supposed to be 1 January 2022.

However MYOB received a deferral date of 1 September 2022 for all its products. This deferral date along with PayGlobal's software release date will influence when you can/should start using STP Phase 2.

PayGlobal will be releasing STP Phase 2 enabled software as soon as we receive ATO approval. The timeframe is anticipated to be between March and mid June 2022.

Unless your organisation has obtained an independent deferral from the ATO; your organisation must submit its first STP Phase 2 compliant submission on/before 1 September 2022.

***Note:** If commencing part-way through a financial year, you may need to make historical data corrections to ensure the YTD amounts already submitted to your employees in the year you start using STP Phase 2 are correctly reported under STP Phase 2 reporting requirements. We recommend engaging with our Professional Services team to assist in this process.*

For more details about the ATO's deferral process, go here: <https://www.ato.gov.au/Business/Single-Touch-Payroll/Need-more-time/deferrals/>

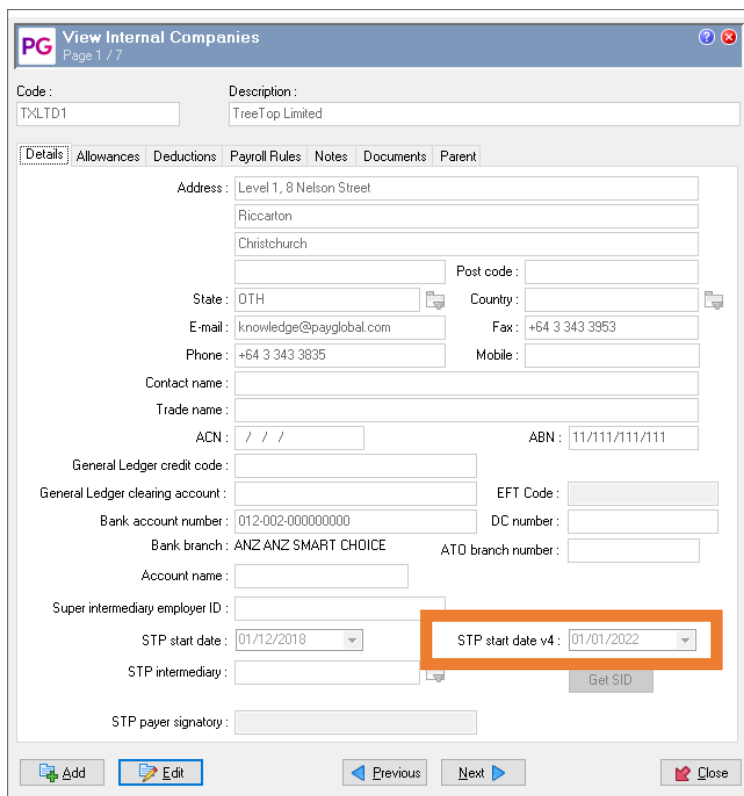
How do I turn-on STPv4?

To turn on STP v4; you must set the **STP start date v4** field on the *Internal Companies* record for each unique Payer.

You must enter a date that is **no later** than either 31 August 2022 or the date of your independent deferral from the ATO

***Note:** If you have the same ABN and Branch number on multiple Internal Company records, when you set the date on one of them, that date is automatically added to all other records with the same ABN and Branch number.*

IMPORTANT: All Payers must be identified via an Internal Companies record. If you previously had no internal company records you must create one. This change is necessary to ensure there are no unexpected performance issues with the amount of new data being retrieved.



View Internal Companies
Page 1 / 7

Code : TXLTD1 Description : TreeTop Limited

Details | Allowances | Deductions | Payroll Rules | Notes | Documents | Parent

Address : Level 1, 8 Nelson Street
Riccarton
Christchurch
Post code :
State : OTH Country :
E-mail : knowledge@payglobal.com Fax : +64 3 343 3953
Phone : +64 3 343 3835 Mobile :
Contact name :
Trade name :
ACN : / / ABN : 11/111/111/111
General Ledger credit code :
General Ledger clearing account : EFT Code :
Bank account number : 012-002-000000000 DC number :
Bank branch : ANZ ANZ SMART CHOICE ATO branch number :
Account name :
Super intermediary employer ID :
STP start date : 01/12/2018 STP start date v4 : 01/01/2022
STP intermediary :
STP payer signatory :
Get SID

Add Edit Previous Next Close

IMPORTANT: You must ensure all STP Phase 2 preparation tasks are completed **before** the date you set falls . Otherwise you may need to send the ATO additional Update Events as you discover YTD amounts incorrectly reported in MyGov .

Timing your transition

If you want to commence using STP **before** the 1st July, please be aware that all YTD values reported for 2021/22 are expected to abide STP Phase 2 reporting requirement.

IMPORTANT: STP Phase 2 preparation work involves changing your allowance/deduction record configurations. Such changes may impact Award and/or Payroll Rules and may also require Historical Data correction.

We recommend engaging with Professional Services for assistance.

If you want to commence using STP **from** the 1st July, please be aware that setting the **STP v4 start date** to 1st July 2022, may impact 2021/22 EFOY tasks. Please consider the timing of when you have completed all pays (including importing externally held values like RESC and RFBA as well as any adjustment pays) AND when you will create the Finalisation Event(s) for 2021/22.

Key point about switching to STP Phase 2

- Once you send the ATO a Pay Event or a current tax year Update Event to the STPv4 service, the ATO will no longer allow you to use the old STPv3 service.

Exception: Only submission for past tax year Update Events and Finalisations Events will be accepted on the old STPv3 service.



- All submissions sent to the STPv4 service are expected to comply with the STP Phase 2 business rules. Because we are now close to the end of the 2021/22 tax year, correcting nearly a year of historical data may not be palatable; in which case it may be preferable to commence using STP Phase 2 from the start of the 2022/23 tax year. However, opting to start exactly on 1 July 2022 poses issues with EOFY processes too, especially if you are unable to complete all EOFY processes and related submissions for 2021/22 before 1 July. It is therefore recommended to set the STPv4 start date to some time between 14th July and the deferral end date.
- Pay Events and current tax year Update Events use the Submission date in relation to the STPv4 Start date to determine which STP service is used.
 - This is because Pay Events are expected to be submitted on/before “pay day”.
 - Pay Events submitted after “pay day” are subject to late filing penalties and current tax year Update Events are used to show updated/corrected YTD figures as at the date of submission.
- Past tax year Update events and all finalisation events use the tax year in relation to the STP v4 Start Date to determine which STP service is used. These submissions represent YTD figures as at the end of the tax year being reported

Informing the ATO

The ATO recommend that if you are transitioning to STP Phase 2 part through a tax year to send an Update Event before completing a pay with a pay date on/after the STP v4 Start Date.

This is OPTIONAL. The ATO use this as means aligning your YTD data from the last pay period using the STP v3 (2018) service with the new STP v4 (2020) service format.

If you don't do this, it just takes the ATO longer to align your YTD data correctly.

Due to the amount of change the concept of Disaggregation Gross has introduced the ATO are expecting your YTD values to be accurately reported, they may involve correction of historical pay data. We recommend engaging with Professional Services for assistance.



What's changed

The change between STP phase 1 (2018 – v3) and STP phase 2 (2020 – v4) is significant in both structure and content.

However, there is no change to the business workflow, i.e.

- Due dates for Pay Events, Update Events and Finalisation events remain the same
- How to create/send a Pay Event has not changed.
- How you create an Update Event is mostly the same but has been improved to support reporting corrections for previous tax years including undoing a finalisation.
- How you create a Finalisation Event is mostly the same but has been improved to support submissions for individual or groups of employees.

The payload content is covered in detail in [Payer data changes](#) and Payee Data changes.

However, to summarise the change impact on your PayGlobal setup, the following entities will need reviewing/updating:

- Company Settings
 - New validations on the use of Allowances set in the Termination Allowances tab
- Internal Companies
 - New field to record the STP v4 Start date
- Employees
 - New fields to support “Income types” IIA and WHM
 - New validations of fields on the “Tax” tab to assist with record keeping/data quality
 - New field labels on the Medicare tab to help align record keeping to the ATO’s Medicare Declaration form.
- Allowances
 - New options in the ATO reporting category & subcategory fields to support Disaggregation of Gross reporting requirements
 - New options in the SubType field, specific to leave allowances
 - New field to support identification Salary Sacrifice allowances
 - New validations to assist with record keeping/data quality
- Deductions
 - New options in the Subclass field to support identification of Child support deductions

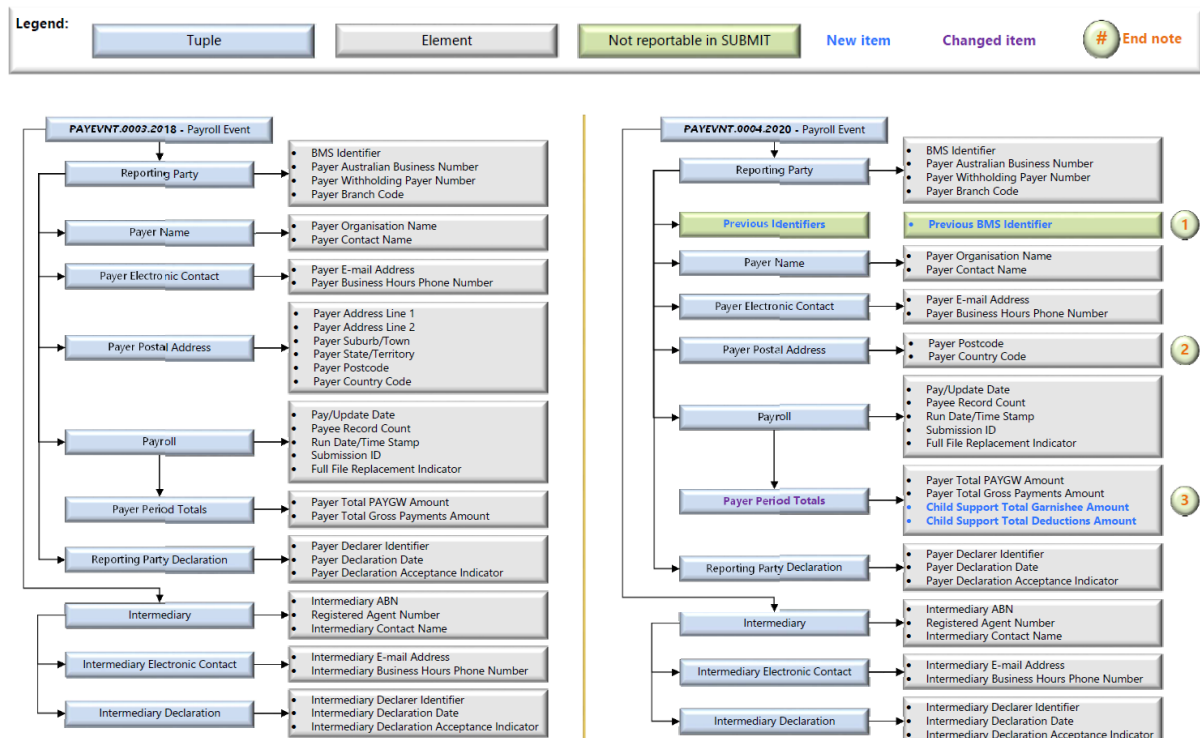
STP v4 uses all new queries to retrieve the correct data and much of the data previously retrieved direct from the Employee entity (e.g. Payer, employment start date, termination date, termination reason) is now sourced from the EmployeeHistory table which will help improve reporting corrections for previous tax years and or employees that get rehired by different payers within the same tax year . The stored procedures used with STP v3 will only be used when reporting Update Events/Finalisation events for tax year prior to your STP v4 Start Date.

To reduce the change burden created by the Disaggregation of Gross reporting requirements , PayGlobal has automated the data mapping of existing allowances to the new field values BUT only where the schema provides enough information to make these decisions on your behalf.

You **MUST** review the settings of **all** your allowances and adjust as necessary. Refer to the Recommended Allowance Setup for further guidance.

Payer data changes

The following diagram shows the Payer data structural/reporting differences between STP v3 and STP v4



Previous BMS ID (new)

Item #1 – Payer data change

The BMS ID is made up of <PRODUCT>-<ABN>-<Branch>-<GUID>.

The ATO use it like a serial number to identify relationships between employers, employees and the software product/software product instance the data has come from.

When employers change payers or the environment that the payroll data is stored in, this impacts the BMS ID

In STP Phase 1, if any of the BMS ID components change between submissions, this effected the employee's Income Statement or pre-fill into the IITR, i.e. an employee may have seen 2 Income Statements instead of one.

In STP Phase 2, where payers have transferred the YTD amounts between BMS IDs the ATO now provide the ability report this changes via an Update Event.

As a PayGlobal customer, you would report a previous BMS ID under the following scenarios:

- Your organisation started using PayGlobal part-way through a financial year AND you imported your YTD amounts from your legacy payroll system.
- Your organisation has multiple PayGlobal databases AND employee record(s) and related YTD amounts have moved between databases.
- Your organisation has multiple payers (i.e. multiple internal company records with different ABN/ATO branch numbers) where employee record(s) and related YTD amounts have moved between payers.



- Your organisation has changed from on-prem to on-line services or vice versa

PayGlobal supports reporting of previous BMS IDs via the **Updates tab** in the *STP Manager Tool*.

PG Single Touch Payroll Manager Tool

Pays Updates All Submissions Finalisations Payer EOFY Summary

Description	Status	ABN	Branch	Companies	YTD Code	Created At
Update_17088268884(002)_16/12/2021	Successful	17/088/268/884	002	TTLTD	TY2122	16/12/2021 1:39:48 AM
Update_11111111111(001)_16/12/2021	Successful	11/111/111/111	001	TXLTD, TXLTD1	TY2122	16/12/2021 10:12:58 AM
Update_17088268884(002)_17/12/2021	Successful	17/088/268/884	002	TTLTD	TY2122	16/12/2021 9:49:52 PM
Update_17088268884(002)_17/12/2021	Successful	17/088/268/884	002	TTLTD	TY2122	17/12/2021 1:47:04 AM

Showing submissions created since [Wednesday, 10 March 2021](#)

Update Payee(s) Refresh Close

When you click the **Update Payee(s)** button, the *New Update Submission* form displays an Update Key Identifiers button.

PG New Update Submission

Description: Update BMS ID

Payer: ABN: 11/111/111/111 (001)

YTD Code: TY2122 (Tax Year 2021/22)

Update Key Identifiers...

Employee Query: [Clear]

Code	Last Name	Given Names	Pay Period	Company	Start Date	Last Paid	Termination ...
<input type="checkbox"/> 1000	Brown	Bryan	M2	TXLTD	15/07/2021	31/07/2021	31/07/2021

Submit Cancel

When you click the Update Key Identifies button you will get the following form:

PG Update Key Identifiers

Previous BMS ID: [Text Box]

Current BMS ID: MYOB-PAYGLOBAL-11111111111-001-0CD08E8F-9E45-4A72-849

Previous Payroll IDs csv file: [Text Box]

Import File Clear

OK Cancel



Payer Postal Address

Item #2 – Payer data change

The ATO now only require Postcode and Country Code.

Address lines 1-4 will stop being reported for Payers.

Payer Period Totals

Item #3 – Payer data change

Two new pay period sub totals are included. These are:

1. **Child support total Garnishee amounts**
These are deductions made under a notice as per section 72A of the Child Support (Registration and Collection) Act 1988.
2. **Child support total deduction amounts**
These are deductions made under a notice as per section 45 of the Child Support (Registration and Collection) Act 1988.

See [Child Support \(new\)](#)

Parent Period total corrections (*ATO Pending*)

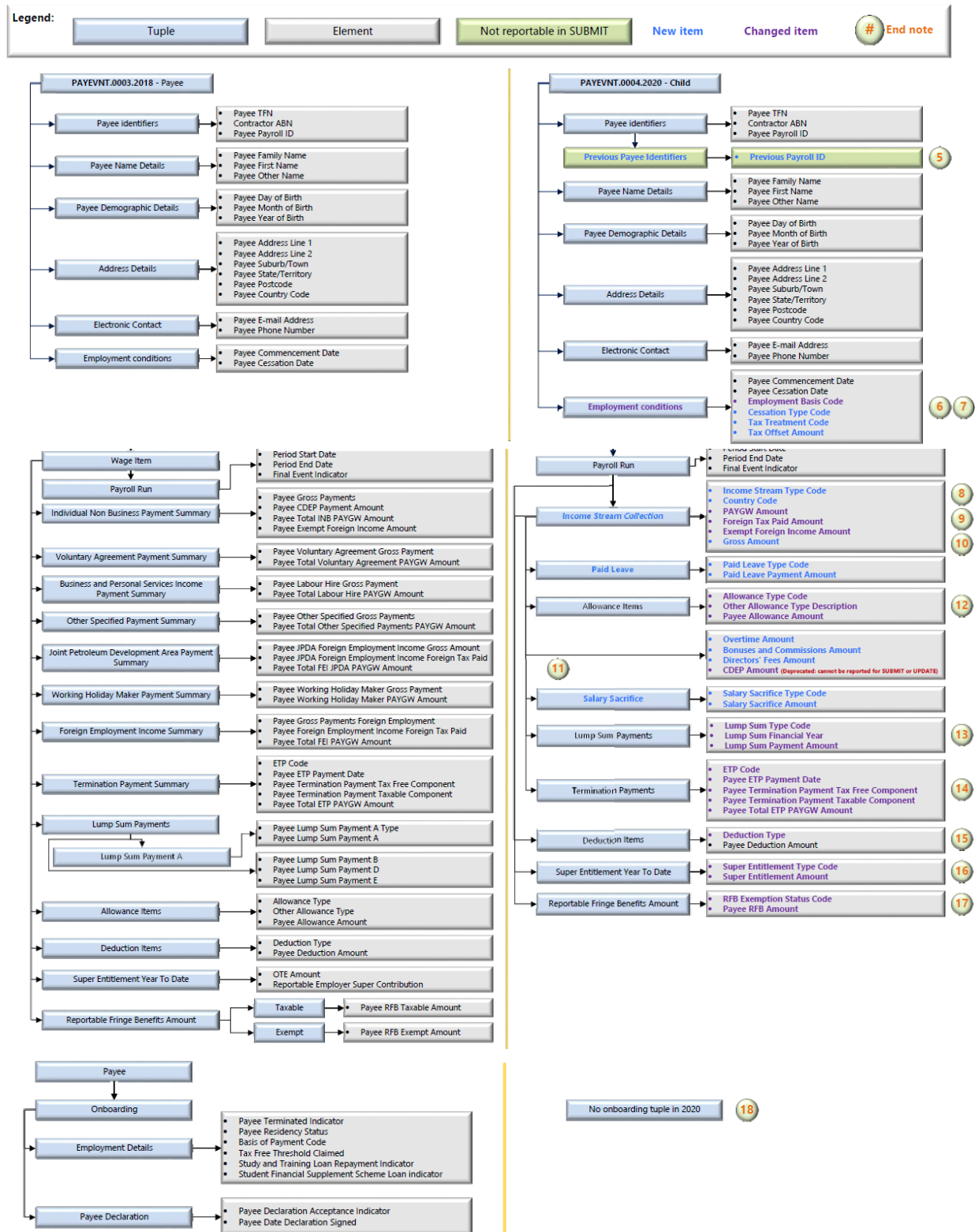
Item #4 – Payer data change (not yet labelled on the diagram)

In STP v3, there is no facility to correct your Payer Gross (W1) and Payer PAYGW (W2) values. Which meant employers could only do this by telephoning the ATO directly

The ATO are still working on a correction service to support this in STP v4. Which means that for now, if you do need to correct these values, the existing process of phoning the ATO Helpdesk still stands.

Payee Data changes

The following diagram shows the Payee data structural/reporting differences between STP v3 and STP v4





Previous Payroll ID (new)

Item #5 – Payee data change

Like the BMS ID, the ATO use the employee's employee code (Payroll ID) it like a serial number to identify relationships between employers.

In STP Phase 1, if an employee's reported payroll ID changed, this effected the employee's Income Statement or pre-fill into the ITR, i.e. an employee may have seen 2 Income Statements instead of one.

In STP Phase 2, where payers have transferred the YTD amounts between payroll IDs the ATO now provide the ability report this changes via an Update Event.

As a PayGlobal customer, you would report a previous payroll ID under the following scenarios:

1. Your organisation has migrated some/all employees from another payroll system to PayGlobal and new employee codes are used in PayGlobal.
2. You have multiple PayGlobal databases and migrated some/all employees from one DB to another but employee codes change
3. The numbering sequence of employee codes need to be changed because of growth. e.g. employees codes were 5 digits numeric but now you've exceeded 99999 employees and you want all employees to be changed to a 6 or 7 digit numeric number.
4. You need to change existing employee payroll IDs for other reasons.

Employment Conditions

Item #6 & #7 – Payee data change

Payee Commencement Date

No change – still required to report the employment start date with the reported payer

However, PayGlobal now uses the EmployeeHistory table rather the Employee table to get this date, to ensure employees that rehired employees or those transferred to another payer have the correct date picked up.

Payee Cessation Date

No change - still required to report the employment end/termination date with the reported payer.

However, PayGlobal now uses the EmployeeHistory table rather the Employee table to get this date, to ensure employees that rehired employees or those transferred to another payer have the correct date picked up.

Employment Basis Code

Item #6 – Payee data change

The ATO have shifted the location of where this data sits in the payload and replaced the previous code set used. The code set now used is:

- F (Full time)
- P (Part time)
- C (Casual)
- L (Labour Hire)



- V (Voluntary Agreement)
- D (Death Beneficiary)
- N (Non-employee) (NOT SUPPORTED in PayGlobal)

PayGlobal will automatically handle the codes to be assigned to each employee.

Reporting of this value will be based off the following settings:

- Whether the record is for an ETP death beneficiary
- Employee's income stream
- Employee's "Employment Status" at time of submission (i.e. EMPLOYEE.EMPLOYMENTSTATUS CODE | EMPLOYMENTSTATUS.STATUSTYPE)

The mapping rules are applied as follows:

- All ETP death beneficiary records are reported as *"D", Death Beneficiary*
- All employee's with 'Income Stream' = LAB, are reported as *"L" Labour hire*
- All employee's with 'Income Stream' = VOL, are reported as *"V" Voluntary Agreement*
- All other employees are reported as per their "Employment Status", i.e.
- If Status Type = Full-time, Temp Full-time, then *"F" Fulltime*
- If Status Type = Part-time, Temp Part-time or U. Temp Part-time, then *"P" Part-time*.
- If Status Type = Casual, then *"C" Casual*.

Cessation Type Codes (new)

Cessation type codes are termination reasons that will be passed onto Services Australia.

Cessation type codes were added to PayGlobal in v4.58 (Australia Tax release July 2021).

By now, you should have already aligned each of your existing Termination Reason records with an appropriate Cessation type.



PayGlobal will use the Cessation Reason linked to the Employee's Termination Reason record.

The screenshot displays two overlapping forms from the MYOB PayGlobal system. The background form is 'Edit Employees' (Page 10 / 81), showing details for an employee named Clyde Grant Allan, who is marked as 'Terminated'. The foreground form is 'Edit Termination Reasons' (Page 1 / 4), which is used to manage termination records. In the 'Edit Termination Reasons' form, the 'Code' is set to 'INVALIDITY' and the 'Description' is 'Invalidity'. The 'Termination type' is 'Invalidity (permanent disability)' and the 'Cessation reason' is 'Ill Health'. A purple box highlights the 'INVALIDITY' termination reason in the 'Edit Employees' form, and a purple arrow points from this box to the 'Ill Health' cessation reason in the 'Edit Termination Reasons' form.

Note: The employee record only holds "current" data, if an employee has been rehired or changed employers, PayGlobal will source the correct data from the EmployeeHistory table.



Tax Treatment Codes (new)

Tax Treatment codes help the ATO identify how the employee's monetary tax values have been calculated.

The codes assigned are six char where each char represents a different component:

- Char 1 – Category
- Char 2 – Options within each category
- Char 3 - Study and Training Support Loans (STSL)
- Char 4 - Medicare Levy Surcharge (MSL)
- Char 5 - Medicare Levy Exemption
- Char 6 - Medicare Levy Reduction

PayGlobal automatically derives the codes to be assigned to each employee. A complete Tax Treatment Code Map is available from Support upon request.

Category

Represents the tax table or schedule of withholding rates applied.

PayGlobal uses the employees:

- **Tax Rate** (*Employee.TaxCode*) and
- **Tax Override** (*Employee.TaxRate*)
- **Contract Type** (*Employee.ContractCode* | *Contract.ContractType*)

ATO Value	PayGlobal Mapping
R - Regular	<ul style="list-style-type: none">▪ Tax Rates is one of: 1, 2, 5, 6 and▪ Contract type <> VA
A - Actors	Tax Rate = A or B
C - Horticulturists and Shearers	Tax Rates= F or H
S - Seniors and Pensioners	Tax Rates= L1, L2 or L3
H - Working Holiday Makers	Tax Rate= W
W - Seasonal Worker Programme	Not supported
F - Foreign Resident	Tax Rate = 3
N - No TFN	Tax Rate = 4
D - ATO-Defined	<ul style="list-style-type: none">▪ Tax rate is null/blank and▪ Tax Override is not null/blank
V - Voluntary Agreement	<ul style="list-style-type: none">▪ Tax Rates is one of: 1, 2, 5, 6 and▪ Contract type = VA



Options within each category

Represents the options per Category that may be included in the categories of tax scales.

PayGlobal uses the employees:

- **Tax Rate** (*Employee.TaxCode*) and
- **Tax Override** (*Employee.TaxRate*)

ATO Value	PayGlobal Mapping
T - Tax free threshold claimed	Tax Rate =2
N - Tax free threshold not claimed	Tax Rate =1
D - Work Pattern	Not supported in PG
P - Promotional/ Seasonal Work Programme	Not supported in PG
S - Senior & Pensioner "Single"	Tax Rate = L1
M - Senior & Pensioner "Married"	Tax Rate = L3
I - Senior & Pensioner "Illness separated couple" .	Tax Rate = L2
F - Foreign Resident	Tax Rate = 3
R - WHM with Registered Employer	Tax Rate = W
U - WHM with unregistered employer	Not supported in PG, assumption is employee will have Tax rate = 3
C - Contractor on Voluntary agreement with commissioner issued tax rate.	<ul style="list-style-type: none">▪ Tax Rates is one of: 1, 2, 5, 6 and▪ Contract type = VA; and▪ Tax Override is not null/blank
O - Contractor on Voluntary agreement with no commission issued rate.	<ul style="list-style-type: none">▪ Tax Rates is one of: 1, 2, 5, 6 and▪ Contract type = VA; and▪ Tax Override is null/blank
V - ATO defined downward variation	Not supported
B - ATO defined default value for a "death beneficiary".	Applied when a Death ETP was paid in the reported tax year.
Z - ATO defined default value for "non employee"	<ul style="list-style-type: none">▪ IncomeType = VOL▪ Only non-zero monetary value to report is "Superannuation Liability", i.e. YTD amount from TransHistoricalMaster.SGAmount is the only non-zero monetary value



Study and Training Support Loans (STSL)

Indicates if the employee has STSL.

PayGlobal uses the employees:

- SLST Debt (Employee.HESCDebt)

ATO Value	PayGlobal Mapping
S – Has STSL	SLST Debt = Yes
X – Does not have STSL	SLST Debt = No

Medicare Levy Surcharge (MLS) **NOT SUPPORTED**

Indicates if/what type of MSL the employee has.

For more details go here: <https://www.ato.gov.au/Individuals/Medicare-and-private-health-insurance/Medicare-levy-surcharge/Income-thresholds-and-rates-for-the-Medicare-levy-surcharge/>

PayGlobal uses the employees: NOT supported

- **Do you have a spouse** (Employee.QuestionSpouse)
- **Do you have dependent children** (Employee.QuestionDependentChildren)

ATO Value	PayGlobal Mapping
1 – Tier 1 threshold/rates are applied	Not supported
2 - Tier 2 threshold/rates are applied	Not supported
3 - Tier 3 threshold/rates are applied	Not supported
X – No MSL is applied	All employees will be assigned "X".

Validation rules:

- Can only be 1, 2, or 3 for employees with tax rates: 1, 2 and L1-L3 with no ML exemption.
- All other cases must be reported as "X"

Medicare Levy Exemption (MLE)

Indicates if/what type of MLE the employee has

PayGlobal uses employee's:

- **Tax Rate** (Employee.TaxCode)

ATO Value	PayGlobal Mapping
H – Half exemption	Tax Rate = 6
F – Full exemption	Tax Rate = 5
X – No exemption	Tax Rate is not 5 or 6



Medicare Levy Reduction (MLR)

Represents a reduction in the rate of Medicare Levy based on family taxable income below a certain threshold and consideration of the number of dependants.

For more details go here: <https://www.ato.gov.au/Individuals/Medicare-and-private-health-insurance/Medicare-levy/Medicare-levy-exemption/Dependants-for-Medicare-levy-exemption/>

PayGlobal uses the employees:

- **Do you have a spouse** (*Employee.QuestionSpouse*)
- **Do you have dependent children** (*Employee.QuestionDependentChildren*)
- Number of dependent children (*Employee.DependentChild*)

ATO Value	PayGlobal Mapping
0 – Spouse only	Do you have a spouse = Yes Do you have dependent children = No
1 – One child / no spouse	Do you have a spouse = No Do you have dependent children = Yes Number of dependent children = 1
# - Total number of dependant people (spouse and children) is between 2 and 9. The values to be reported is the number total dependents	Do you have a spouse = Yes/No Count of dependants including spouse is between 2 and 9 inclusive.
A – 10 or more dependants (including spouse)	Count of dependants including spouse is 10 or more

Tax offset Amount (new)

This value will come from the employee's **Total rebates** field or the EmployeeHistory table equivalent if the reported payer is not the employee's current payer

The screenshot shows the 'View Employees' window with the 'Tax' tab selected. The 'Total rebates' field is highlighted with a red box and contains the value 123.45. The window includes a sidebar with navigation options like HR, T&A/Rostering, Payroll, Details, Payroll, Leave, Payroll Notes, and Breakdowns. The main area displays various tax-related fields and dropdown menus.

Field	Value
Last name	Anderson
Code	1207
First Names	Brent John
Tax File Number	Supplied
STSL debt	No
Tax rate	2
Inbound assignee	No
Tax override	0.00
Prior tax country	
Payment summary printed	No
Income type	Salary and Wages
TFN for Super Authorised	No
Residency status	Resident
Dependant rebate	No
Date declaration signed	02/04/2000
Zone rebate	A
ATO correspondence date	/ /
Total rebates	123.45
Claims tax-free threshold	Yes



Employee “Income type” (new)

Item #8 and #9 – Payee data change

In STP Phase 2, the terminology previously known as Payment Summary Type has been replaced with a new term and definitions called “Income Type”.

The ATO use *Income type codes* to define how the employee’s income is assessed by worker type.

This change impacts some employees previously classified as an “Individual Non-Business” (INB).

The ATO now require INB employees defined as either.

1. Salary & Waged employees (SAW)
2. [Inbound Assignees to Australia \(IAA\)](#)
3. [Closely Held Payees \(CHP\)](#)
4. [Seasonal Workers Programme \(SWP\)](#)

The following other Income types do not change how you identify them in PayGlobal.

- [Working Holiday Makers \(WHM\)](#)
- [Labour Hire \(LAB\)](#)
- [Voluntary Agreement \(VOL\)](#)
- [Other specific payments \(OSP\)](#)

For more information go to the ATO website - https://www.ato.gov.au/Business/Single-Touch-Payroll/In-detail/Single-Touch-Payroll-Phase-2-employer-reporting-guidelines/?page=4#Income_types

How does PayGlobal support “Income type”?

PayGlobal will automatically derive the **income type** based on the following settings:

- Employee’s contract Include in online tax reporting
(Employee.ContractTypeCode | Contract.IncludeOnlineTaxReporting).
Used to define whether the employee is including in STP submissions or not.
- Employee’s Contract Type
(Employee.ContractCode | Contract.ContractType)
Used to define which Payment Summary group the employee belongs to as well as identifying what type of employment contract the employee is on..
- Employee’s Tax Rate
(Employee.TaxCode)
Applies to Working Holiday Makers (W) and Seasonal Worker Programme(SWP) employees only.
NEW tax code “SWP” added in v4.64
- Employee’s Closely held payee **NEW** field added in v4.64
(Employee.CloselyHeldPayee)
- Employee’s Inbound Assignee **NEW** field added in v4.59
(Employee.InboundAssignee)

IMPORTANT: It is recommended that you review all employees who will be reported via STP Phase 2 to ensure they are correctly assigned to their respective categories.



Mapping of Payment Summary to Income Type

This table shows the expected setup/mapping of STP Phase 1 (aka v3) vs STP Phase 2 (aka v4)

STP v3 classification	PayGlobal Settings v3	STP v4 classification	PayGlobal Settings v4
Individual Non-Business” (INB)	<ul style="list-style-type: none"> ▪ Include in online tax reporting = Yes ▪ Employee’s Contract Type = Individual, Collective or blank 	<ul style="list-style-type: none"> ▪ Salary & Waged employees (SAW) ▪ Inbound Assignees to Australia (IAA) ▪ Closely Held Payees (CHP) ▪ <u>Seasonal Workers Programme (SWP)</u> 	<p>Salary & Waged employees (SAW)</p> <ul style="list-style-type: none"> ▪ Employee’s Contract record has: <ul style="list-style-type: none"> ○ Include in online tax reporting = Yes ○ Contract Type = Individual, Collective or blank ▪ Employee record has: <ul style="list-style-type: none"> ○ Closely Held Payee = No ○ Inbound Assignee = No <p>Inbound Assignees to Australia (IAA)</p> <ul style="list-style-type: none"> ▪ Employee’s Contract record has: <ul style="list-style-type: none"> ○ Include in online tax reporting = Yes ○ Contract Type = Individual, Collective or blank ▪ Employee record has: <ul style="list-style-type: none"> ○ Closely Held Payee = No ○ Inbound Assignee = Yes ○ Prior tax country = Last country they were a tax resident of before coming to AU. <p>Closely Held Payee (CHP)</p> <ul style="list-style-type: none"> ▪ Employee’s Contract record has: <ul style="list-style-type: none"> ○ Include in online tax reporting = Yes ○ Contract Type = Individual, Collective or blank ▪ Employee record has: <ul style="list-style-type: none"> ○ Closely Held Payee = Yes ○ Inbound Assignee = No



STP v3 classification	PayGlobal Settings v3	STP v4 classification	PayGlobal Settings v4
			<u>Seasonal Workers Programme (SWP)</u> <ul style="list-style-type: none"> Employee's Contract record has: <ul style="list-style-type: none"> Include in online tax reporting = Yes Contract Type = Individual, Collective or blank Employee record has: <ul style="list-style-type: none"> Tax rate = SWP Closely Held Payee = No Inbound Assignee = No Employee's Visa Subtype = Seasonal Worker
Working Holiday Maker (WHM)	<ul style="list-style-type: none"> Include in online tax reporting = Yes Tax code = W.Working Holiday Maker Employee's Visa Subtype = Working Holiday Maker 	Working Holiday Maker (WHM)	No change to v3
Business & Personal Services Income (BPS)	<ul style="list-style-type: none"> Include in online tax reporting = Yes Employee's Contract Type = Labour Hire 	Labour Hire (LAB)	No change to v3
<u>Other Specified Payments (OSP)</u>	<ul style="list-style-type: none"> Include in online tax reporting = Yes Employee's Contract Type = Labour Hire 	<u>Other Specified Payments (OSP)</u>	No change to v3
<u>Voluntary Agreements (VA)</u>	<ul style="list-style-type: none"> Include in online tax reporting = Yes Employee's Contract Type = External 	<u>Voluntary Agreement (VOL)</u>	No change to v3



STP v3 classification	PayGlobal Settings v3	STP v4 classification	PayGlobal Settings v4
<u>Joint Petroleum Development Area (JPD)</u>	NOT SUPPORTED in PayGlobal	Joint Petroleum Development Area (JPD)	NOT SUPPORTED in PayGlobal
Foreign Employment (FEI)	NOT SUPPORTED in PayGlobal	Foreign Employment (FEI)	NOT SUPPORTED in PayGlobal



Inbound assignee (new)

Relates to Income Type

The default setting is “No” when you create a new employee or upgrade existing employees to this version or newer version.

If your organisation has employees defined as an [Inbound Assignees to Australia \(IAA\)](#) you must set this field to “Yes”.

IAA employees can only be assigned the following Tax Rates: 1 - 6, A, B. Any other select tax rate will trigger a warning on saving the employee record and an error in process pay.

Prior tax country (new)

This is field is mandatory for employees with an *Income Type* of **Inbound Assignee to Australia (IAA)** or **Working Holiday Maker (WHM)**. For all other employees this field will be disabled and remain empty.

- For IAA employees you must select the country they were a tax resident of before coming to Australia
- For WHM employees you must select their “home” country

PAYGW Amount, Foreign Tax Paid Amount & Exempt Foreign Income

Item #10 – Payee data change

In STP phase 2 the only change is where in the payload the monetary values are positioned.

As a PayGlobal user, you do not need to make any changes to setups or processes to support the new positioning.



Disaggregation of Gross (new)

Item #11 – Payee data change

In STP Phase 2, the employee “Gross” amount you report to the ATO is disaggregated into different income assessment groups with each group reported as separate amounts. The social services agencies require these income assessment groups to administer their programmes.

The amount that was reported as “Gross” for Individual Non-business employees in STP Phase 1, now in STP Phase 2, excludes payments classified as the following:

- [Paid leave](#)
- [Allowances](#) (extension and rule changes to what was already reported)
- [Overtime](#)
- [Bonuses and commissions](#)
- [Directors' fees](#)
- [Lump sum W](#) (return to work payment)
- [Salary sacrifice](#)

There are [rules](#) about which separately reported amounts can be included against each income type.

PayGlobal supports these rules with the following changes made to the **Allowances table**:

1. All leave allowances will require the “Subtype” field to be populated.
2. “ATO reporting category” options
3. “ATO reporting subcategory” options
4. Validation on allowance setting combinations
5. Automated mapping of your allowance records to the new Subtype, ATO reporting category and ATO reporting subcategories on upgrade and/or saving the Allowances record.

Note: *Not every allowance can be automatically mapped to a valid **SUBTYPE, ATO REPORTING CATEGORY** and **ATO REPORTING SUBCATEGORIES**. The reason being, the PayGlobal schema does not hold enough information about your Allowance records to make business operational decisions that may be unique to your organisation. Post upgrade you are strongly advised to review the settings of all your allowances and adjust as necessary.*

IMPORTANT: *If new allowance records are needed as part of these rule changes, it is recommended to enlist in the help of our Professional Services team as the change may also impact existing Award Rule and/or Payroll rule setups.*



Paid Leave

Paid Leave is required to be separated into the following categories:

- [Other paid leave](#)
- [Paid parental leave](#)
- [Workers' compensation](#)
- [Ancillary and defence leave](#)
- [Cash out of leave in service](#)
- [Unused leave on termination \(paid leave type U\)](#)

Why is paid leave now being reported distinctly instead of remaining as part of Gross Income

- Services Australia will be using this information as part of the 'income tested payments affected by leave payments.
- ATO will be using this information to analysis minimum legal obligations for ordinary time earnings (OTE).

What is not included in "Paid leave"

- [Lump sum A](#) – this is already separately reported and does not change.
- [Lump sum B](#) – this is already separately reported and does not change.
- Lump sum E – this is already separately reported and does not change
- **Casual loading** paid to compensate the employee for the lack of paid personal or annual leave
- **Other ETP Leave payments** i.e. RDO, TOIL and Personal leave.
- **Overtime** related leave payments.
- **Return-to-work payments** made the employers Worker's Comp. Insurer.
- **Unpaid leave** i.e. any absence from work transacted as non-paying)



What changes for leave in PayGlobal

- Leave payment allowances can no longer be used for more than one purpose, e.g. the allowance used for leave “taken” **CANNOT** be the same allowance used to “pay-out unused leave on termination”.
- All allowances that represent a leave payment now require an *Allowance Subtype* to be set. Options available are:
 - Leave Taken
 - Leave Cashed-out
 - Leave on termination
 - Leave Loading Taken
 - Leave Loading Cashed-out
 - Leave Loading on termination
 - Paid parental leave – to be used for the government payment only
- Existing leave allowances that have balances tracked through PayGlobal, i.e. those with Allowance types: L. Annual leave, O. Long Service Leave, S. Sick/Special leave and V. Leave Credit paid, will be automatically mapped to the required Allowance Subtype on upgrade to v4.59 or newer.
- New leave allowances created in v4.59 or newer have extra validation to help the configuration decision making process.
- Leave payments where the balances are not tracked through PayGlobal, i.e. those with Allowance types A.Allowance or H.Hourly **will require** the Subtype and the ATO Reporting Category/Subcategory to be **manually set**. This is necessary because, it is not automatically possible to determine that it is a leave payment or what the leave payment is really for. Also, depending on what the leave is for, the ATO may require it to be reported as something other than paid leave
- Leave/leave Loading Taken allowances will be reported as “[Other paid leave](#)” or “[Overtime](#)”, the ATO reporting category will be automatically set for allowance types L, O, S and V.
- Leave/leave Loading Cashed-out allowances will be reported as “[Cash out of leave in service](#)” or “Overtime”, the ATO reporting category will be automatically set for allowance types L, O, S and V.
- “Time off in Lieu” (**TOIL**) allowances that relate to overtime, must be reported as “Overtime” not “Paid leave”. If you currently use only one allowance for this purpose you will now require two, one in relation OTE hours (this is deemed “Paid leave”) and the other relation to overtime hours.



Allowance Items

Item #12 – Payee data change

In STP Phase 1, some allowances were reported separately, and some were reported as part of gross income and some not reported at all.

In STP Phase 2 the reporting of Allowances enables the ATO to identify if the allowance is for a business or person service, deductible expense or non-deductible expense. For PayGlobal customers, this means ALL paying allowances are to be separately itemised - not just those historically reported as “expense” allowances.

Don't report:

- Reimbursements

*These are an amount that reimburses an expense which was (or will be) incurred by the employee in the course of their duties and can be verified by receipts some reimbursements may **be subject to FBT**.*

- Fringe benefits

*These are not amounts that you are paying to your employee. These amounts (if reportable) will continue to be identified using the **ATO Reporting Category “Reportable fringe benefit”***

Reportable Allowance Payments

The allowance payment types you will separately report in STP Phase 2 are:

1. [cents per km \(allowance type CD\)](#)
2. [award transport payments \(allowance type AD\)](#)
3. [laundry \(allowance type LD\)](#)
4. [overtime meal allowance \(allowance type MD\)](#)
5. [domestic or overseas travel \(allowance type RD\)](#)
6. [tool allowances \(allowance type TD\)](#) **(new)**
7. [qualification and certification allowances \(allowance type QN\)](#) **(new)**
8. [task allowances \(allowance type KN\)](#) **(new)**
9. **7x new** [other allowances \(allowance type OD\)](#)
 - a. Non-deductible (ND)
 - b. Uniform (U1)
 - c. Private Vehicle (V1)
 - d. Home Office (H1)
 - e. Transport/Fares (T1)
 - f. General (G1)
 - g. Job Keeper *(see Allowance change details)*



What do I need to do?

You must review your allowance settings to ensure they align with the ATO guidances

Please refer the hyperlinks above for more details to help you determine whether you need to remap your existing allowances and/or create new allowance record to support the new rules.

IMPORTANT: Changing your allowance configuration may impact Award and/or Payroll Rules. If you are unsure, please contact Professional Services for advice.

PayGlobal Setup > ATO Reporting

The following table shows how your PayGlobal Allowance configurations will be reported in STP

PayGlobal		ATO STP Payload	
<i>Allowance ATO Reporting Category</i>	<i>Allowance ATO Reporting Sub Category</i>	<i>Allowance Type Code</i>	<i>Other Allowance Type Description</i>
Allowance Type	Car	CD	
Allowance Type	Award Transport	AD	
Allowance Type	Laundry	LD	
Allowance Type	Meals	MD	
Allowance Type	Travel	RD	
Allowance Type	Tool	TD	
Allowance Type	Task	KN	
Allowance Type	Qualification	QN	
Allowance Type	Other – General	OD	G1 GENERAL
Allowance Type	Other – Non-deductible	OD	ND NON-DEDUCTIBLE
Allowance Type	Other – Uniform	OD	U1 UNIFORM
Allowance Type	Other – Private vehicle	OD	V1 PRIVATE VEHICLE
Allowance Type	Other – Home office	OD	H1 HOME OFFICE
Allowance Type	Other – Transport/fares	OD	T1 TRANSPORT/FARES
Allowance Type	Other - Jobkeeper	OD	PayGlobal retrieves the Allowance record's Description



Overtime

You will need to review how your organisation has been recording/transacting payments relating to overtime, i.e. work done:

- Beyond their ordinary hours of work
- Outside the agreed number of hours
- Outside the spread of ordinary hours (the times of the day ordinary hours can be worked)

This means you will need to check the *Include in Super OTE* flag is correctly set to “Yes” and the *ATO reporting category* has been set to “Overtime”.

Important: *There are a number of special cases to be reported as overtime. The impact of which may require existing allowance records be replaced. For example, your database may only have one allowance record for TOIL (time off in lieu) but that same allowance is used when taken, cashed-out or paid on termination. Only cashed out TOIL is to be reported as Overtime. Refer to the MYOB PayGlobal STP Phase 2 Customer Guide for more examples as well as the Recommended Allowance setup at the end of this document*

Bonuses and commissions

Only bonus and commission payments that relate to OTE hours are to be reported as *Payment Type – Bonuses and Commissions*.

In PayGlobal your;

- OTE Bonus allowances will need to be mapped to *ATO reporting category* “**Bonus**”.
- OTE Commissions will need to be mapped to *ATO reporting category* “**Commission**”.

Important: *If you have not previously had separated bonus or commission amounts into OTE and non-OTE payments you will now need to have these as separate allowances. This may also have an impact on related Award and/or Payroll rules.*

Directors’ fees

Directors’ fees include payments to the director of a company, or to a person who performs the duties of a director of the company.

In PayGlobal your allowances will need to be mapped to *ATO reporting category* “**Director fee**”

CDEP Amount

CDEP has been deprecated from STP Phase 2. The Payload still has a space for CDEP but the ATO require this to be null/blank. If employee still receives payments where the Allowance ATO Reporting Category = CDEP, this amount will be included in “Gross”.

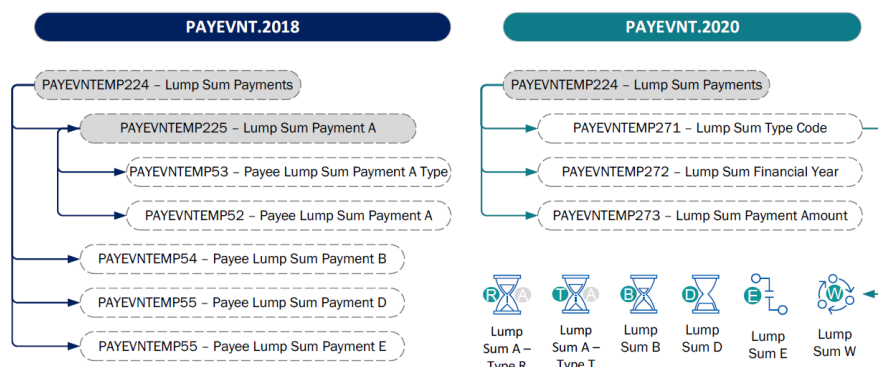
Lump Sum Payments

Item #13 – Payee data change

Changes are summarised as follows:

- Lump Sums A, B and D payment amounts are unchanged.
- Lump Sum E, the payment amounts are now grouped by the financial year the payment relates to.
- A **new** Lump Sum called Lump Sum “W” (Return to work payments) has been added.

- The way in which Lump Sums are reported in the payload has changed.



Limitation: PayGlobal does not currently provided the ability to record which financial years a back payment relates to. It will report all Lump sum E amounts as the financial year before that which the rest of the submission relates to.

Lump sum E

Now requires the associated financial year(s) to be reported too. The expectation is that this removes the need for employers to provide employees with a Lump Sum E letter as part of EOFY processes.

Limitation: PayGlobal does not currently provided the ability to record which financial years a back payment relates to. It will report all Lump sum E amounts as the financial year before that which the rest of the submission relates to.

Lump sum W (return to work payment)

A return to work payment is paid to induce a person to resume work, for example, to end industrial action or to leave another employer. It does not matter how the payments are described or paid, or by whom they are paid.

These types of payments, to induce workers to return to the workplace, **cannot** be classified as *Payment Type – Bonuses or Commissions* or *Lump Sum Type-E* but must be taxed as Return to work payments (as per Schedule 4/NAT3347 Return to Work Payments) and reported as Lump Sum Type-W YTD amounts.

In STP phase 1, these amounts were included in the employee's Gross.

In STP Phase 2 these amounts will now be reported as "Lump Sum W".

To support this change, you will need to ensure your allowances have the *ATO Reporting Category* set to **"Return to work"**

Also, in previous versions the taxation of these allowances needed to be handled manually. In v4.59, the taxation can be handled automatically.

It is assumed that if you already have "return to work" allowances in your database, they will already be distinctly identified as follows:

For non-WHM employees	For WHM employees
<ul style="list-style-type: none"> ▪ Type = A.Allowance ▪ Paying = Yes ▪ Taxable = Yes ▪ Tax Override = Yes ▪ Tax Override type = blank Post update please set to: Return to work ▪ Tax rate field = 34.50 Post update this will be disabled to ensure users abide the NAT3347. ▪ ATO Reporting category = blank Post upgrade please set: Return to work ▪ Reporting Subcategory = blank/empty 	<ul style="list-style-type: none"> ▪ Type = A.Allowance ▪ Paying = Yes ▪ Taxable = Yes ▪ Tax Override = No ▪ Tax Override type = blank ▪ Tax rate field = blank/null. ▪ ATO Reporting category = blank Post upgrade please set: Return to work ▪ Reporting Subcategory = blank/empty

Note: This tax override type “Return to work” must not be used for Working Holiday Makers (WHM) as their payments for return to work are taxed as regular income

Backpays

Some ATO documentation has the following statements:

- *If there are several different payment types to be paid in arrears, they cannot be bundled into one single “back pay” code and processed through payroll.*
- *....STP Phase 2 require the components of the back payment to be separately itemised*

This could be interpreted as all back payments needing to be reported against respective ATO Reporting categories; e.g. backpay on leave taken due to a pay rise.

The ATO have clarified to PayGlobal that amounts for back payment of remuneration that accrued, or was payable,

- **less than 12 months** before the date of payment **are to be reported separately**
- **more than 12 months** before the date of payment continue to be reported only as Lump sum E

For more details go to **Recommend Allowance Setup** (page 45)

Salary sacrifice

In STP Phase 1, there was no requirement to report Salary Sacrificed amounts. As a result employee's that sacrificed 100% of their salary were not included because their "Gross" was \$0.00.

In STP Phase 2, the value of **all salary sacrifice amounts**, except those relating to *Reportable Fringe Benefits* or *Exempt Foreign Employment Income* are required to be reported as follows:

- **Superannuation (S)** - an effective salary sacrifice arrangement, entered into before the work is performed, where contributions are paid to a complying fund, where the sacrificed salary or wages are permanently foregone
- **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 or wages are permanently foregone.

For organisations that use a '**Bottom-up**' remuneration package methodology, salary sacrifice in PayGlobal is handled as a **pre-tax deduction**. Therefore in PayGlobal, all 'pre-tax' deductions (i.e. Taxable = yes) are deemed to be a Salary Sacrifice. The *Taxable* field and the *Superannuation Deduction* field (*Deduction.SuperTransaction* – located on the *Details (iii)* tab) will be used to determine how the deductions are reported in STP.

For organisations that use a '**Top-down**' remuneration package methodology, salary sacrifice in PayGlobal is handled as a **non-paying allowance**. However, non-paying allowances in PayGlobal are used for many purposes other than salary sacrifice. Therefore, a new field was added to the Allowances table called "Salary Sacrifice".

The screenshot shows the 'View Allowances' form in PayGlobal. The form is titled 'View Allowances' and 'Page 1 / 13'. It has a search bar with 'Code:' and 'Description:' fields. The 'Code' field contains '351' and the 'Description' field contains 'Salary Sacrifice \$'. Below the search bar are tabs for 'Details (i)', 'Details (ii)', 'Details (iii)', 'Details (iv)', 'Breaks', 'Groups', 'T&A/RS (i)', 'T&A/RS (ii)', 'Action Clauses', 'Nett To Gross', and 'Notes'. The 'Details (i)' tab is selected. The form contains various fields for configuring the allowance, including 'Type', 'Sub-type', 'Rate', 'Unit rate', 'Max quantity', 'Calculation method', 'Cost Centre', 'Allowance Group Code', '% of Allowance Group', 'Back pay allowance', 'Paying', 'Penalty', 'Taxable', 'Salary sacrifice', 'Tax override', 'Tax override rate', 'Tax override type', 'Factor', 'Rank', and 'Show on history Analysis leave calendar'. The 'Salary sacrifice' field is highlighted with a red box and is set to 'Yes'. The 'Back pay allowance' field is set to '210' and has a 'Bonus' label below it. At the bottom of the form are buttons for 'Add', 'Edit', 'Previous', 'Next', and 'Close'.

PayGlobal will use this "Salary Sacrifice" field **and** the *Superannuation allowance* field (*Allowance.SuperTransaction* – located on the *Details (iv)* tab) will be used to determine how the allowances are reported in STP.

Salary Sacrifice to Super

The following configurations will be reported as Salary Sacrifice “Superannuation”

- Deductions
 - Taxable = Yes
 - Superannuation Deduction = Yes
- Allowances
 - Salary Sacrifice = Yes
 - Superannuation Allowance = Yes

Superannuation Fund configuration for Salary Sacrifice

The circled **Salary Sacrifice...** field now also only allow Allowance and Deduction records as per above to be selected. .

PG Add Superannuation Fund
Page 5 / 9

Code: * Description:

Details Postal Contact Bank Details Allowances Deductions Notes Documents Parent

Allowance Codes

SG / Award

Employer (%):

Employer (%):

Salary Sacrifice (%):

Salary Sacrifice (%):

Additional Employer

Employer RESC (%):

Employer RESC (%):

Salary Sacrifice RESC

Salary Sacrifice RESC (%):

Salary Sacrifice RESC (%):

Save Cancel Save + Close

These fields **must no longer be used.**

See IMPORTANT note below

It is the PayGlobal Product & Professional Services team's understanding that Salary Sacrifice for super arrangements only involve Deduction records. However, if your setup fields populated and the employee has received payments for those allowance then this will continue to be reported as RESC but also as Salary Sacrifice (Super)

PG Add Superannuation Fund
Page 6 / 9

Code : * Description :

Details Postal Contact Bank Details Allowances Deductions Notes Documents Parent

Deduction Codes

Employee

Employee (%) :

Employee (\$) :

Other Member

Other Member (%) :

Other Member (\$) :

Values (%)

Employee (%) :

SG / Award

Salary Sacrifice (%) :

Salary Sacrifice (\$) :

Salary Sacrifice RESC

Salary Sacrifice RESC (%) :

Salary Sacrifice RESC (\$) :

These fields **must no longer be used**.

See IMPORTANT note below.

Salary sacrifice RESC contributions will be reported under both "Salary Sacrifice – Superannuation" AND "RESC".

IMPORTANT: On the 1st January 2020, the Treasury Laws Amendment (2019 Tax Integrity and Other Measures No. 1) Bill 2019 changed the law to ensure that an individual's superannuation salary sacrifice contributions cannot be used to reduce OTE or count towards a payer's minimum superannuation guarantee contributions, if the pre-sacrifice payment was salary or wages for superannuation guarantee purposes

Salary Sacrifice of 'Other Employee Benefits'

The following configurations will be reported as Salary Sacrifice "Other Employee Benefits"

- Deductions
 - Taxable = Yes
 - Superannuation Deduction = No
- Allowances
 - Salary Sacrifice = Yes
 - Superannuation Allowance = No



Employee Termination payments (ETPs)

Item #14 – Payee data change

No change to how you use the PayGlobal ETP features. Just a change to how the data is presented in the Payload due to Income Type changes.

Deductions

Item #15 – Payee data change

In addition to “Fees” and “Workplace Giving”, the ATO now require Child Support payments to be reported too.

Child Support (new)

The ATO are now collecting Child Support payment data on behalf of Services Australian. This must be reported as either:

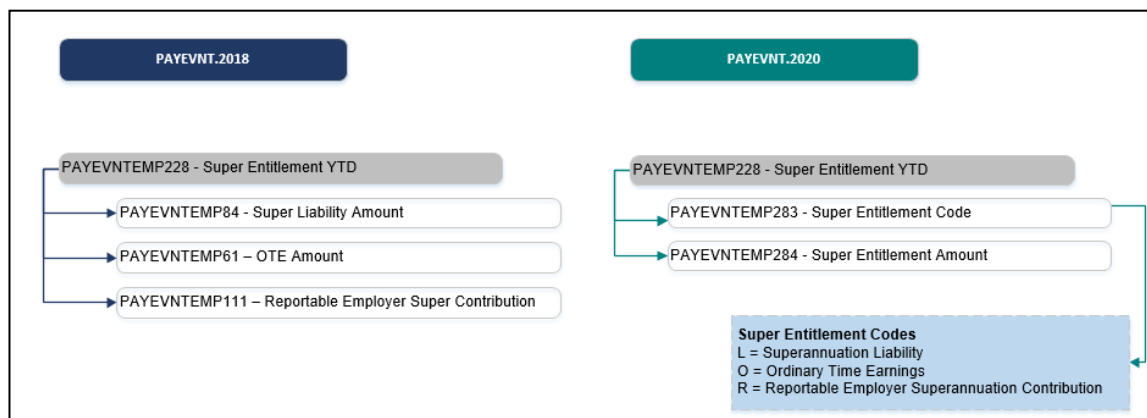
6. **Child support** – This reflects deductions made under a notice as per section 45 of the Child Support (Registration and Collection) Act 1988.
These are your *standard child support* repayments
7. **Child support garnishee** - This reflects deduction made under a garnishee notice as per section 72A of the Child Support (Registration and Collection) Act 1988.

PayGlobal supports this via new options within the **Deduction Class** field on the Deductions table. This change was included in v4.58, therefore your deduction records should already be correctly setup. If not, it is recommended that you engage with Professional Services, to assist with cleansing historical pay data for the 2021/22 tax year.

Superannuation

Item #16 – Payee data change

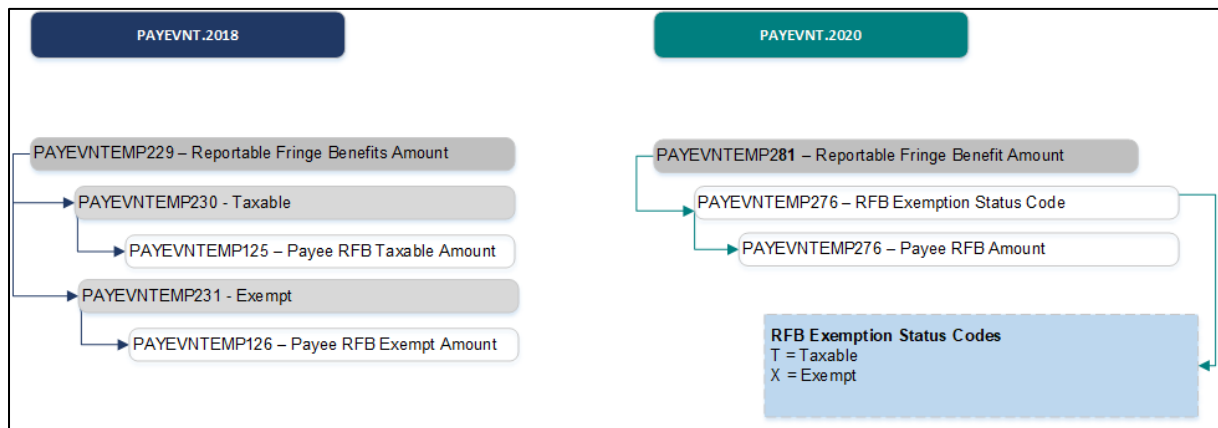
No change to how you use the PayGlobal Superannuation features outside of what’s covered under [Salary Sacrifice to Super](#). Only a change to how the data is presented in the payload.



Reportable Fringe Benefits (RFBA)

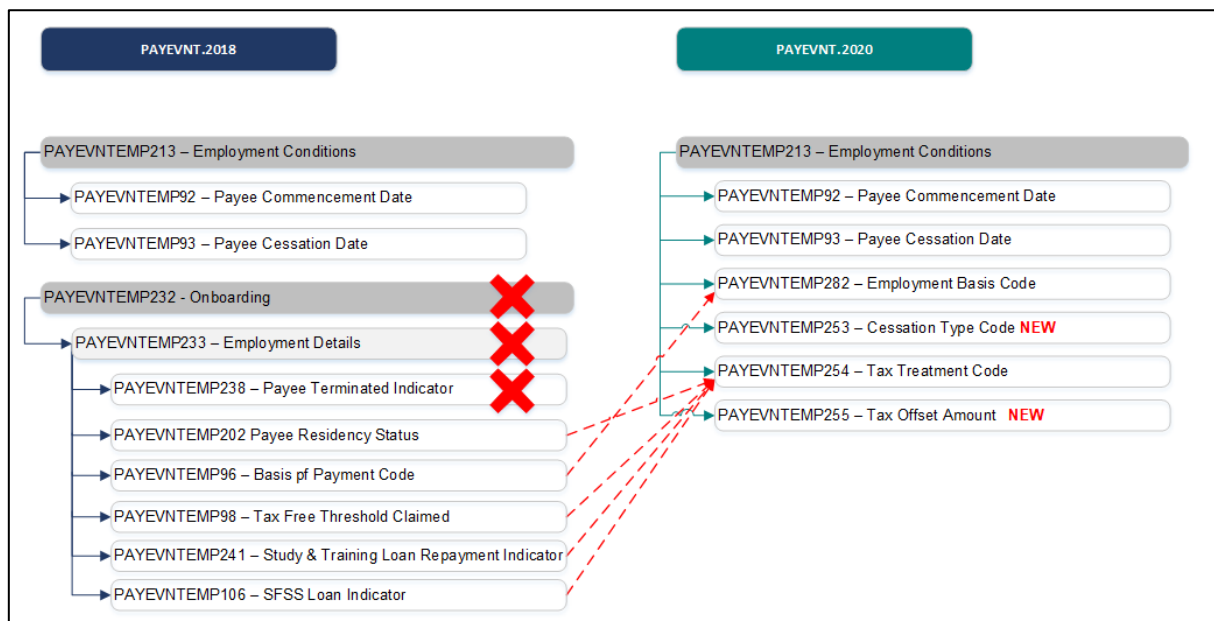
Item #17 – Payee data change

No change to how you have been using the Allowance ATO Reporting Category or ATO Reporting subcategory fields. Only a change to how the data is presented in the payload



Onboarding (aka TFN Declaration)

The Onboarding section of the Payload has been removed in STP Phase 2. Fields within this section are now included in the new Employment Conditions section.



Also see:

- Cessation Type Codes (new)
- Tax Treatment Codes (new)
- Tax offset Amount (new)



Reporting Corrections

Current financial year corrections

Processes within PayGlobal remain the same, i.e:

- If the employee is still employed and will be in the next pay run for the same payer. Do nothing, the change will be picked up in the next Pay Event submission.
- If the employee is still employed but will not be in the next pay run for the same payer. Then you must submit a new Update event as soon as practicable.
- If the employee is no longer employed and the changes are for the employee's: Name, DOB, Address, Email or Phone details only. Then you must submit a new Update event for the effected Payer(s) as soon as practicable.
- If the employee is no longer employed and the changes are for any money YTD values. Then the corrections must be made in a manual pay and the Pay Event for that pay must be submitted.

Previous financial year corrections

Prior to v4.61, if a correction needed to be made to any data for a given tax year/payer/payee combination, then you were required to:

1. Modify certain fields on the employee record to take them back to specific state; e.g. employee start/termination dates and period codes to reference the employment with a previous payer..
2. Create a backdated manual pay (if it was monetary corrections)
3. Create new Finalisation record for that tax year/payer

This process impacted ALL employees for that tax year/payer.

In v4.61 and beyond, the process is still largely the same, but with step 3 you can now send a new finalisation for subsets of employees. On the Finalisations tab of the STP Manager Tool there is now a new button called "Finalise (payees)" clicking this button opens a form that now allows you to input an Employee Query and/or tick specific employees that are listed after you select your Tax year and Payer.

The Finalisation tab has two new field:

- Finalise Payer(s)
- Finalise Payee(s)

Description	Status	ABN	Branch	Companies	YTD C...	Finalisation Date
TY2122-17088268884-002	Successful	17/088/268/884	002	TTLTD	TY2122	16/12/2021 10:41:28 AM
TY2122-17088268884-002	Successful	17/088/268/884	002	TTLTD	TY2122	16/12/2021 9:45:35 PM
TY2122-17088268884-002	Successful	17/088/268/884	002	TTLTD	TY2122	17/12/2021 1:48:47 AM
TY1920-17088268884-002	Successful	17/088/268/884	002	TTLTD	TY1920	16/12/2021 1:32:58 AM
TY1920-17088268884-002	Successful	17/088/268/884	002	TTLTD	TY1920	16/12/2021 10:50:13 AM

Showing submissions created since [Sunday, 11 April 2021](#)

[Finalise Payer\(s\)](#) [Finalise Payee\(s\)](#) [Refresh](#) [Close](#)

For more details go to: [Finalisations](#)

Finalisations

The use of the STP Manager Tool has been improved in v4.61

Finalising all employees for a payer(s)

As part of your EOFY processes you can still choose to create a Finalisation Submission via either the Finalisations tab or the Payer EOFY Summary tab. Although bulk finalisation of payers is now easier to do via the Finalisations tab.

The Payer EOFY Summary tab, is now best used for viewing the Finalisation status of each tax year/payer and completing any outstanding Finalisation actions.

Finalisations tab

To create a Finalisation for all employees

1. Click the new “Finalise (payers)” button.
The *New finalisations* form will open.

Payers	Code	Closed Pays	Open Pays	Unopened Pays
ABN : 50577312446 (branch 001) 1/2 employees have been finalised. <input type="checkbox"/> Test One	TEST1	1	0	25
ABN : 17088268884 (branch 002) All employees have been finalised. <input type="checkbox"/> TreeTop Limited	TTLTD	2	0	10
ABN : 11111111111 (branch 001) There is already a full finalisation for this year. <input type="checkbox"/> TreeTop Limited	TXLTD	1	0	11

2. In the *YTD Code* field, select the Tax Year you wish to finalise,
3. Click the check box next to the payer(s) you wish finalise or click the *Select All* to finalisation all payers at the same time.
4. Click the *Submit* button.
You will be presented with *Declaration* form.
5. Complete the Declaration form and click OK.

The New Finalisation form now also provides the ability to see a Payer’s finalisation state for a given tax year. This is to support the finalisations for subsets of payees – See **Finalise Payee(s)**.

Note: The finalise state check is designed to be a STP v4 feature and records the final submission for every employee. These numbers will become more accurate as every employee is included in a STP v4 submission. Errored submissions are ignored.

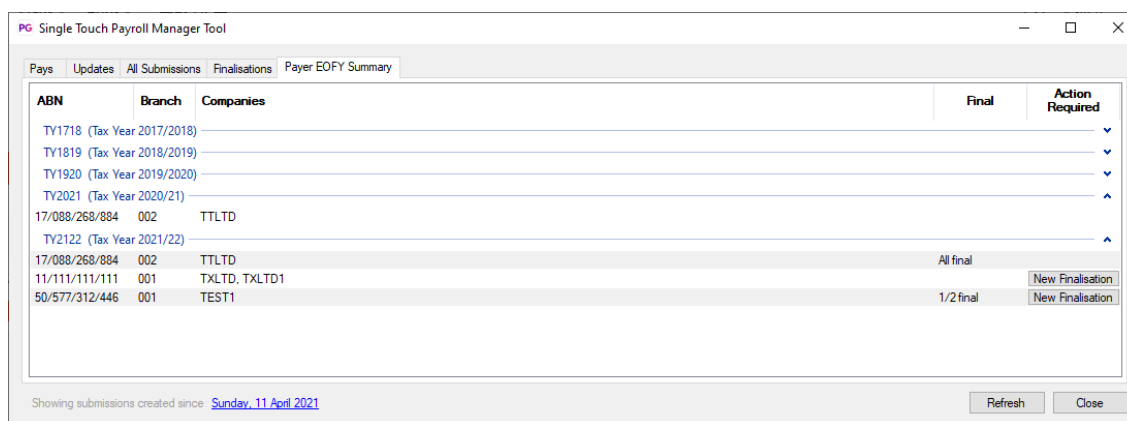
Messaging about a Payer's finalisation state is as follows:

- **STP v3 submission :**
 - If no existing finalisations found: No warning or message
 - Any finalisation submission found PayGlobal shows a warning: *[Warning] There is already a full finalisation for this year*
- **STP v4 submission:**
 - If no existing finalisations found, or there are open pays - No warning or message is displayed
 - If there are no open pays, and the last submission is a finalisation for **all employees** PayGlobal shows a warning:
[Warning] All employees have been finalised.
 - If there are no open pays, but a finalisation submission is not the last submission for all employee PayGlobal shows an information message:
[Warning] x / y employees have been finalised.

Note: If you get X / Y message it may be more convenient to use the Finalise Payee(s) feature to finalise the outstanding employees. Because a re-finalising the 'x' employees may lead to those employees having the tax status in MyGov reverted to 'Not Tax ready'

Payer EOFY Summary tab

The Payer EOFY Summary tab has a new column called "Final".



ABN	Branch	Companies	Final	Action Required
TY1718 (Tax Year 2017/2018)				▼
TY1819 (Tax Year 2018/2019)				▼
TY1920 (Tax Year 2019/2020)				▼
TY2021 (Tax Year 2020/21)				▲
17/088/268/884 002	TTLTD			▲
TY2122 (Tax Year 2021/22)				▲
17/088/268/884 002	TTLTD		All final	
11/111/111/111 001	TXLTD, TXLTD1			New Finalisation
50/577/312/446 001	TEST1		1/2 final	New Finalisation

Showing submissions created since [Sunday, 11 April 2021](#)

Refresh Close

Note: The "Final" column is designed to be a STP v4 feature. The column will be blank for Finalisations made using the STPv3 service.

For Finalisations that have or will be created used the STP v4 service, the "Final" column display the follow:

- <blank> – for payers yet to send any finalisations for a give tax year.
- "All final" – for payers where the **last** submission for each employee of the given tax year was a finalisation.



- “X / Y” – for Payers that used the new Error! Reference source not found. feature. X representing the number of employees that have been finalised and Y representing the total number of employees paid by the payer in the given tax year
-

Finalising a subset of employees

It is now possible to send an Update submission for ANY tax year/payer/payee combination and set the Finalisation flag to true.

Note: “ANY” tax year being no older than 2018/19 as this was pre-STP time.

This will benefit, those employers with terminated employees that are leaving Australia who want to complete their tax year obligations before the end of the financial year whilst they are still in Australia

To do this

1. Go to the Finalisation tab in the STP Manager Tool
2. Click the new “Finalise (payees)” button.
The New finalisations form will open.

<input type="checkbox"/>	Code	Last Name	Given Names	Final	Pay Period	Company	Start Date	Last Paid	Termination ...
<input type="checkbox"/>	1227	Contractor	Super		F	TEST1	1/10/2013	14/07/2021	
<input checked="" type="checkbox"/>	1228	Phil	The Great		F	TEST1	21/08/2014	14/07/2021	24/06/2019

In the Description field, enter text that will help you to identify this Finalisation submission.
If you do not set a Description, PayGlobal will assign a default Description of:

Update_(final)_{Payer's ABN (ATO Branch Number)}_{YTDCode}_{SubmissionDate}

3. In the Payer field, select the payer to whom the employee(s) belonged to.
4. In the YTD Code field, select the Tax Year you wish to finalise.
5. In the Employee Query field, it is recommended to select an Employee Query that contains just the employees you need as this will improve performance and make it easier to view the list of employees.
6. Click the check box next to each applicable employee or click the checkbox on the grid's Header row to select all employees.
7. Click the Submit button.
You will be presented with Declaration form.
8. Complete the Declaration form and click OK.



Undoing a Finalisation

Prior to v4.61 PayGlobal did not support the ability undo Finalisation submissions for previous tax years. Meaning, it was not possible to use PayGlobal to advise the ATO that a finalisation had been sent too early/by mistake if the tax year had only just rolled over.

In v4.61 and beyond, sending an Update submission for ANY tax year/payer/payee combination changes the Finalisation flag to false.

Note: "ANY" tax year being no older than 2018/19 as this was pre-STP time.



Recommend Allowance Setup

This section is a guide only. Seeking advice from registered tax/financial advisors is recommended where necessary

OTE – Hours worked

These allowances are automatically reported as “Gross”.

Allowance Purpose	Type	SubType	Paying	Taxable	Tax override	Tax Override Type	Include in OTE	Include in Super Salary and Wages	ATO Reporting Category	ATO Reporting sub category	Reported as
Ordinary/Normal Hours worked	H. Hourly		Y	Y	N		Y	Y			Payee Gross Amount
Ordinary/Normal Hours worked – Backpay (current tax year)	H. Hourly		Y	Y	Y	Bonus	Y	Y			Payee Gross Amount
Ordinary/Normal Hours worked – Backpay (current tax year)	H. Hourly		Y	Y	Y	Lump sum in arrears	Y	Y			Lump Sum E

Note: H type allowances are always treated as ‘taxable’ regardless of what the Allowance record shows.



Paid Leave

ATO reference: <https://www.ato.gov.au/Business/Single-Touch-Payroll/In-detail/Single-Touch-Payroll-Phase-2-employer-reporting-guidelines/#PaidLeave>

Key points

- Taken, Cashed out and paid on termination are each allocated to different STP categories.
- Backpays for leave must be separately itemised
 - Back pay **less** than 12 months, require ATO Reporting Category and ATO Reporting subcategories to fulfil the separately itemised report reporting requirements - therefore you can no longer have a generic back pay allowance record. These are also expected to have Tax override type "Bonus"
 - Back pay **more** than 12 months, are reported as Lump Sum E and must not have the ATO Reporting Category and ATO Reporting subcategories populated otherwise this will cause Payer and Payee Gross Amounts to be reported incorrectly. These are also expected to have Tax override type "Lump sum in arrears"
- Taxation and ATO Reporting Category/Subcategory for leave on termination is handled automatically within PayGlobal.
- The following allowances are optional, i.e. only need to be setup if your organisation requires them:
 - Cash-up of unused sick leave
 - Pay-out of unused sick leave on termination
 - Accrued days off (ADO)
 - Rostered days off (RDO)
 - Time in lieu (TIL)
 - TIL that is cashed-out is reported to the ATO as Overtime, all other cashed-out leave is reported to the ATO as "Cashed out of leave in service"

Allowance Purpose	Type	SubType	Paying	Taxable	Tax override	Tax Override Type	Include in OTE	Include in Super Salary and Wages	ATO Reporting Category	ATO Reporting sub category	Reported as
AL - Taken	L. Annual Leave	Leave Taken	Y	Y	N		Y	Y	Paid Leave	Other Paid Leave	Other Paid Leave
AL - Cashed out	L. Annual Leave	Leave Cashed-out	Y	Y	Y	Bonus	Y	Y	Paid Leave	Cash out of leave in service	Cash out of leave in service
AL - Paid on termination	L. Annual Leave	Leave on termination	Y	Y	N		N	Y	n/a	n/a	Depends on the Year its attributed to and if its ETP related. See Paid Leave Map
AL - Backpay (current tax year)	A. Allowance	Leave Taken	Y	Y	Y	Bonus	Y	Y	Paid Leave	Other Paid Leave	Other Paid Leave
AL - Backpay (past tax year)	A. Allowance	Leave Taken	Y	Y	Y	Lump sum in arrears	Y	Y	Paid Leave	Other Paid Leave	Lump Sum E
AL Loading (OTE) - Taken	A. Allowance	Leave Loading Taken	Y	Y	N		Y	Y	Paid Leave	Other Paid Leave	Other Paid Leave
AL Loading (OTE) - Cashed out	A. Allowance	Leave Loading Cashed-out	Y	Y	Y	Bonus	Y	Y	Paid Leave	Cash out of leave in service	Cash out of leave in service



Allowance Purpose	Type	SubType	Paying	Taxable	Tax override	Tax Override Type	Include in OTE	Include in Super Salary and Wages	ATO Reporting Category	ATO Reporting sub category	Reported as
AL Loading (OTE) - Paid on termination	A. Allowance	Leave Loading on termination	Y	Y			Y	Y			Depends on the Year its attributed to and if its ETP related. See Paid Leave Map
AL Loading (OTE) - Backpay (current tax year)	A. Allowance	Leave Loading Taken	Y	Y		Bonus	Y	Y	Paid Leave	Other Paid Leave	Other Paid Leave
AL Loading (OTE) - Backpay (past tax year)	A. Allowance	Leave Taken	Y	Y	Y	Lump sum in arrears	Y	Y	Paid Leave	Other Paid Leave	Lump Sum E
AL Loading (non OTE) - Taken	A. Allowance	Leave Loading Taken	Y	Y			N	N	Overtime	n/a	Overtime
AL Loading (non OTE) - Cashed out	A. Allowance	Leave Loading Cashed-out	Y	Y	Y	Bonus	N	N	Overtime	n/a	Overtime
AL Loading (non OTE) - Paid on termination	A. Allowance	Leave Loading on termination	Y	Y			N	N	Overtime	n/a	Overtime
AL Loading (non OTE) – Backpay (current tax year)	A. Allowance	Leave Loading Taken	Y	Y	Y	Bonus	N	N	Overtime	n/a	Overtime
AL Loading (non OTE) - Backpay (past tax year)	A. Allowance	Leave Taken	Y	Y	Y	Lump sum in arrears	N	N	Overtime	n/a	Overtime



Long Service Leave (LSL)

Allowance Purpose	Type	SubType	Paying	Taxable	Tax override	Tax Override Type	Include in OTE?	Include in Super Salary and Wages?	ATO Reporting Category	ATO Reporting subcategory	Reported as
LSL - Taken	O. Long Service Leave	Leave Taken	Y	Y	N		Y	Y	Paid Leave	Other Paid Leave	Other Paid Leave
LSL - Cashed out	O. Long Service Leave	Leave Cashed-out	Y	Y	Y	Bonus	Y	Y	Paid Leave	Cash out of leave in service	Cash out of leave in service
LSL - Paid on termination	O. Long Service Leave	Leave on termination	Y	Y	N		N	Y			Depends on the Year its attributed to and if its ETP related. See Paid Leave Map
LSL - Backpay (Current Tax Year)	O. Long Service Leave	Leave Taken	Y	Y	Y	Bonus	Y	Y	Paid Leave	Other Paid Leave	Other Paid Leave
LSL - Backpay (Past Tax Year)	O. Long Service Leave	Leave Taken	Y	Y	Y	Lump sum in arrears	Y	Y	Paid Leave	Other Paid Leave	Lump Sum E



Sick Leave (SL)

Allowance Purpose	Type	SubType	Paying	Taxable	Tax override	Tax Override Type	Include in OTE?	Include in Super Salary and Wages?	ATO Reporting Category	ATO Reporting subcategory	Reported as
SL - Taken	S. Sick/Special Leave	Leave Taken	Y	Y	N		Y	Y	Paid Leave	Other Paid Leave	Other Paid Leave
SL - Cashed out <i>If your organisation does not allow cash-out of unused sick leave you do not need this allowance</i>	S. Sick/Special Leave	Leave Cashed-out	Y	Y	Y	Bonus	Y	Y	Paid Leave	Cash out of leave in service	Cash out of leave in service
SL - Paid on termination <i>If your organisation does not allow cash-out of unused sick leave you do not need this allowance</i>	S. Sick/Special Leave	Leave on termination	Y	Y	N		N	Y			Life ETP - ETP taxable Death ETP – ETP Tax Free
SL - Backpay (Current Tax Year)	S. Sick/Special Leave	Leave Taken	Y	Y	Y	Bonus	Y	Y	Paid Leave	Other Paid Leave	Other Paid Leave
SL - Backpay (Past Tax Year)	S. Sick/Special Leave	Leave Taken	Y	Y	Y	Lump sum in arrears	Y	Y	Paid Leave	Other Paid Leave	Lump Sum E



Accrued/Rostered Days off (ADO & RDOs)

Allowance Purpose	Type	SubType	Paying	Taxable	Tax override	Tax Override Type	Include in OTE?	Include in Super Salary and Wages?	ATO Reporting Category	ATO Reporting subcategory	Reported as
ADO - Taken	V. Leave Credit Paid	Leave Taken	Y	Y	N		Y	Y	Paid Leave	Other Paid Leave	Other Paid Leave
ADO - Cashed out	V. Leave Credit Paid	Leave Cashed-out	Y	Y	Y	Bonus	Y	Y	Paid Leave	Cash out of leave in service	Cash out of leave in service
ADO - Paid on termination	V. Leave Credit Paid	Leave on termination	Y	Y	N		Y	Y			Life ETP - ETP taxable Death ETP – ETP Tax Free
ADO - Backpay (Current Tax Year)	V. Leave Credit Paid	Leave Taken	Y	Y	Y	Bonus	Y	Y	Paid Leave	Other Paid Leave	Other Paid Leave
ADO - Backpay (Past Tax Year)	V. Leave Credit Paid	Leave Taken	Y	Y	Y	Lump sum in arrears	Y	Y	Paid Leave	Other Paid Leave	Lump Sum E
RDO - Taken	V. Leave Credit Paid	Leave Taken	Y	Y	N		Y	Y	Paid Leave	Other Paid Leave	Other Paid Leave
RDO - Cashed out	V. Leave Credit Paid	Leave Cashed-out	Y	Y	Y	Bonus	Y	Y	Paid Leave	Cash out of leave in service	Cash out of leave in service
RDO - Paid on termination	V. Leave Credit Paid	Leave on termination	Y	Y	N		Y	Y			Life ETP - ETP taxable Death ETP – ETP Tax Free
RDO - Backpay (Current Tax Year)	V. Leave Credit Paid	Leave Taken	Y	Y	Y	Bonus	Y	Y	Paid Leave	Other Paid Leave	Other Paid Leave



Allowance Purpose	Type	SubType	Paying	Taxable	Tax override	Tax Override Type	Include in OTE?	Include in Super Salary and Wages?	ATO Reporting Category	ATO Reporting subcategory	Reported as
RDO - Backpay (Past Tax Year)	V. Leave Credit Paid	Leave Taken	Y	Y	Y	Lump sum in arrears	Y	Y	Paid Leave	Other Paid Leave	Lump Sum E

Time Off In Lieu (TIL)

Allowance Purpose	Type	SubType	Paying	Taxable	Tax override	Tax Override Type	Include in OTE?	Include in Super Salary and Wages?	ATO Reporting Category	ATO Reporting subcategory	Reported as
TIL - Taken	V. Leave Credit Paid	Leave Taken	Y	Y	N		Y	Y	Paid Leave	Other Paid Leave	Other Paid Leave
TIL - Cashed out	V. Leave Credit Paid	Leave Cashed-out	Y	Y	Y	Bonus	Y	Y	Overtime		Overtime
TIL - Paid on termination	V. Leave Credit Paid	Leave on termination	Y	Y	N		Y	Y			Life ETP - ETP taxable Death ETP – ETP Tax Free
TIL - Backpay (Current Tax Year)	V. Leave Credit Paid	Leave Taken	Y	Y	Y	Bonus	Y	Y	Paid Leave	Other Paid Leave	Other Paid Leave
TIL - Backpay (Past Tax Year)	V. Leave Credit Paid	Leave Taken	Y	Y	Y	Lump sum in arrears	Y	Y	Paid Leave	Other Paid Leave	Lump Sum E



Parental Leave (PL)

Allowance Purpose	Type	SubType	Paying	Taxable	Tax override	Tax Override Type	Include in OTE?	Include in Super Salary and Wages?	ATO Reporting Category	ATO Reporting subcategory	Reported as
PL – Government payment	A Allowance	Paid Parental leave	Y	Y	N		N	N	Paid Leave	Paid Parental Leave	Paid Parental Leave
PL – Company PPL scheme i.e. payment whilst on PPL.	V. Leave Credit Paid	Leave Taken	Y	Y	N		N	N	Paid Leave	Paid Parental Leave	Paid Parental Leave
PL – Return to work incentive/bonus	A Allowance		Y	Y	Y	Bonus	N	N	Bonus		Bonus & Commissions

Other paid leave

Allowance Purpose	Type	SubType	Paying	Taxable	Tax Override	Tax Override Type	Include in OTE?	Include in Super Salary and Wages?	ATO Reporting Category	ATO Reporting subcategory	Reported as
Workers Compensation - Taken	V. Leave Credit Paid	Leave Taken	Y	Y	N		N	N	Paid Leave	Workers' Compensation	Workers' Compensation
Workers Compensation - Backpay (current tax year)	V. Leave Credit Paid	Leave Taken	Y	Y	Y	Bonus	N	N	Paid Leave	Workers' Compensation	Workers' Compensation
Workers Compensation - Backpay (past tax year)	V. Leave Credit Paid	Leave Taken	Y	Y	Y	Lump sum in arrears	N	N	Paid Leave	Workers' Compensation	Workers' Compensation



Allowance Purpose	Type	SubType	Paying	Taxable	Tax Override	Tax Override Type	Include in OTE?	Include in Super Salary and Wages?	ATO Reporting Category	ATO Reporting subcategory	Reported as
Workers Compensation - Top Up <i>i.e. Top amount paid by employer above insurer paid rate</i>	A. Allowance		Y	Y	N		N	N	Paid Leave	Workers' Compensation	Workers' Compensation
Workers Compensation - Return to work <i>Note: This payment is reported as 'Gross' income not paid leave</i>	H. Hourly		Y	Y	N		Y	Y			Payee Gross Amount
Defence Leave - Taken	V. Leave Credit Paid	Leave Taken	Y	Y	N		N	N	Paid Leave	Ancillary and Defence Leave	Ancillary and Defence Leave
Defence Leave - Backpay (current tax year)	V. Leave Credit Paid	Leave Taken	Y	Y	Y	Bonus	N	N	Paid Leave	Ancillary and Defence Leave	Ancillary and Defence Leave
Defence Leave - Backpay (past tax year)	V. Leave Credit Paid	Leave Taken	Y	Y	Y	Lump sum in arrears	N	N	Paid Leave	Ancillary and Defence Leave	Ancillary and Defence Leave
Jury Service - Taken	V. Leave Credit Paid	Leave Taken	Y	Y	N		N	N	Paid Leave	Ancillary and Defence Leave	Ancillary and Defence Leave
Jury Service - Backpay (current tax year)	V. Leave Credit Paid	Leave Taken	Y	Y	Y	Bonus	N	N	Paid Leave	Ancillary and Defence Leave	Ancillary and Defence Leave
Jury Service - Backpay (past tax year)	V. Leave Credit Paid	Leave Taken	Y	Y	Y	Lump sum in arrears	N	N	Paid Leave	Ancillary and Defence Leave	Lump Sum E
Community Service (Paid)	V. Leave Credit Paid	Leave Taken	Y	Y	N		N	N	Paid Leave	Ancillary and Defence Leave	Ancillary and Defence Leave
Community Service (Paid) - Backpay (current tax year)	V. Leave Credit Paid	Leave Taken	Y	Y	Y	Bonus	N	N	Paid Leave	Ancillary and Defence Leave	Ancillary and Defence Leave



Allowance Purpose	Type	SubType	Paying	Taxable	Tax Override	Tax Override Type	Include in OTE?	Include in Super Salary and Wages?	ATO Reporting Category	ATO Reporting subcategory	Reported as
Community Service (Paid) - Backpay (past tax year)	V. Leave Credit Paid	Leave Taken	Y	Y	Y	Lump sum in arrears	N	N	Paid Leave	Ancillary and Defence Leave	Lump Sum E
Bereavement - Taken	V. Leave Credit Paid	Leave Taken	Y	Y	N		Y	Y	Paid Leave	Other Paid Leave	Other Paid Leave
Bereavement - Backpay (current tax year)	V. Leave Credit Paid	Leave Taken	Y	Y	Y	Bonus	Y	Y	Paid Leave	Other Paid Leave	Other Paid Leave
Bereavement - Backpay (past tax year)	V. Leave Credit Paid	Leave Taken	Y	Y	Y	Lump sum in arrears	Y	Y	Paid Leave	Other Paid Leave	Lump Sum E
Compassionate - Taken	V. Leave Credit Paid	Leave Taken	Y	Y	N		Y	Y	Paid Leave	Other Paid Leave	Other Paid Leave
Compassionate - Backpay (current tax year)	V. Leave Credit Paid	Leave Taken	Y	Y	Y	Bonus	Y	Y	Paid Leave	Other Paid Leave	Other Paid Leave
Compassionate - Backpay (past tax year)	V. Leave Credit Paid	Leave Taken	Y	Y	Y	Lump sum in arrears	Y	Y	Paid Leave	Other Paid Leave	Lump Sum E
Study Leave - Taken	V. Leave Credit Paid	Leave Taken	Y	Y	N		Y	Y	Paid Leave	Other Paid Leave	Other Paid Leave
Study Leave - Backpay (current tax year)	V. Leave Credit Paid	Leave Taken	Y	Y	Y	Bonus	Y	Y	Paid Leave	Other Paid Leave	Other Paid Leave
Study Leave - Backpay (past tax year)	V. Leave Credit Paid	Leave Taken	Y	Y	Y	Lump sum in arrears	Y	Y	Paid Leave	Other Paid Leave	Lump Sum E



Overtime

ATO Link - <https://www.ato.gov.au/Business/Single-Touch-Payroll/In-detail/Single-Touch-Payroll-Phase-2-employer-reporting-guidelines/#Overtime1>

Allowance Purpose	Type	SubType	Paying	Taxable	Tax Override	Tax Override Type	Include in OTE?	Include in Super Salary and Wages?	ATO Reporting Category	ATO Reporting subcategory	Reported as
Overtime i.e. rates paid at: T1.5, T2.0, T2.5 or higher	H. Hourly		Y	Y	N		N	N	Overtime		Overtime
Overtime - Backpay (current tax year)	A. Allowance		Y	Y	Y	Bonus	N	N	Overtime		Overtime
Overtime - Backpay (past tax year)	A. Allowance		Y	Y	Y	Lump sum in arrears	N	N	Overtime		Lump Sum E
Callback i.e. Rates paid at: T1.5, T2.0, T2.5 or higher	H. Hourly		Y	Y	N		N	N	Overtime		Overtime
Callbacks - Backpay (current tax year)	A. Allowance		Y	Y	Y	Bonus	N	N	Overtime		Overtime
Callbacks - Backpay (current tax year)	A. Allowance		Y	Y	Y	Lump sum in arrears	N	N	Overtime		Lump Sum E
Travel Time (outside hours / non OTE) i.e. rates paid at: T1.5, T2.0, T2.5 or higher	H. Hourly		Y	Y	N		N	N	Overtime		Overtime
Travel Time (outside hours / non OTE)	H. Hourly		Y	Y	N		N	N	Overtime		Overtime
Travel Time (outside hours / non OTE) - Backpay (current tax year)	A. Allowance		Y	Y	Y	Bonus	N	N	Overtime		Overtime



Allowance Purpose	Type	SubType	Paying	Taxable	Tax Override	Tax Override Type	Include in OTE?	Include in Super Salary and Wages?	ATO Reporting Category	ATO Reporting subcategory	Reported as
Travel Time (outside hours / non OTE) - Backpay (past tax year)	A. Allowance		Y	Y	Y	Lump sum in arrears	N	N	Overtime		Lump Sum E
Additional Part Times hours (non OTE) For industrial instruments that stipulate those additional hours are paid at a penalty or overtime rate that do not accrue leave entitlements	H. Hourly		Y	Y	N		N	N	Overtime		Overtime
Oncall (non superable) For being available during hours they aren't otherwise working	A. Allowance		Y	Y	N		N	N	Overtime		Overtime
Standby For being available during hours they aren't otherwise working	A. Allowance		Y	Y	N		N	N	Overtime		Overtime
Oncall / Standby (non superable) - Backpay (current tax year)	A. Allowance		Y	Y	Y	Bonus	N	N	Overtime		Overtime
Oncall / Standby (non superable) - Backpay (past tax year)	A. Allowance		Y	Y	Y	Lump sum in arrears	N	N	Overtime		Lump Sum E



Bonuses and Commissions

ATO Link - https://www.ato.gov.au/Business/Single-Touch-Payroll/In-detail/Single-Touch-Payroll-Phase-2-employer-reporting-guidelines/?page=1#Bonuses_and_commissions

Note: ATO defines almost all bonuses are OTE unless can be explicitly proven otherwise. See below:

ATO SGR 2009 / 2 Section 28 - definition of OTE for Bonuses -

https://www.ato.gov.au/law/view/document?src=hs&pit=**TFN%20removed**35958&arc=false&start=11&pageSize=10&total=93&num=0&docid=SGR/SGR20092/NAT/ATO/00001&dc=false&tm=and-basic-sgr%202009/2

General info - see second paragraph in "When does an employer have to pay super on a bonus"

<https://www.ratecity.com.au/superannuation/articles/superannuation-paid-bonuses>

Type	Type	SubType	Paying	Taxable	Tax Override	Tax Override Type	Include in OTE?	Include in Super Salary and Wages?	ATO Reporting Category	ATO Reporting subcategory	Reported as
Bonus - Performance, LTIP / MIP / PIP (superable)	A. Allowance		Y	Y	Y	Bonus	Y	Y	Bonus		Bonus' & Commissions
Bonus - Retention (superable)	A. Allowance		Y	Y	Y	Bonus	Y	Y	Bonus		Bonus' & Commissions
Bonus - Referral (superable)	A. Allowance		Y	Y	Y	Bonus	Y	Y	Bonus		Bonus' & Commissions
Bonus - Sign On (superable)	A. Allowance		Y	Y	Y	Bonus	Y	Y	Bonus		Bonus' & Commissions
Bonus - Return to Work (superable)	A. Allowance		Y	Y	Y	Bonus	Y	Y	Bonus		Bonus' & Commissions
Bonus - Christmas (superable)	A. Allowance		Y	Y	Y	Bonus	Y	Y	Bonus		Bonus' & Commissions



Type	Type	SubType	Paying	Taxable	Tax Override	Tax Override Type	Include in OTE?	Include in Super Salary and Wages?	ATO Reporting Category	ATO Reporting subcategory	Reported as
Commissions (superable)	A. Allowance		Y	Y	Y	Bonus	Y	Y	Commission		Bonus' & Commissions
Parental Leave - Return to work bonus Used for lumps sum bonuses paid on return - this is treated as a bonus. Check Allowance tax method	A. Allowance		Y	Y	Y	Bonus	Y	Y	Bonus		Bonus' & Commissions
Bonus - non OTE (non superable) Relate entirely to work performed outside normal hours	A. Allowance		Y	Y	Y	Bonus	N	N	Overtime		Bonus' & Commissions
Commissions - non OTE (non-superable) relate entirely to work performed outside normal hours	A. Allowance		Y	Y	Y	Bonus	N	N	Overtime		Bonus' & Commissions
Bonus / Commissions (non OTE) - Backpay (current tax year)	A. Allowance		Y	Y	Y	Bonus	N	N	Overtime		Bonus' & Commissions
Bonus / Commissions (non OTE) - Backpay (past tax year)	A. Allowance		Y	Y	Y	Lump sum in arrears	N	N	Overtime		Lump Sum E



Return to Work (Lump Sum W)

ATO Link - <https://www.ato.gov.au/Business/Single-Touch-Payroll/In-detail/Single-Touch-Payroll-Phase-2-employer-reporting-guidelines/?page=1#LumpsumWreturntoworkpayment>

Type	Type	SubType	Paying	Taxable	Tax override	Tax override type	Include in OTE?	Include in Super Salary and Wages?	ATO Reporting Category	ATO Reporting subcategory	Reported as
Return to Work Incentive (non WHM employee)	A. Allowance		Y	Y	Y	Return to Work	Y	Y	Return to Work		Lump Sum W
Return to Work Incentive (WHM employee)	A. Allowance		Y	Y	N		Y	Y	Return to Work		Lump Sum W

Directors Fees

ATO Link - https://www.ato.gov.au/Business/Single-Touch-Payroll/In-detail/Single-Touch-Payroll-Phase-2-employer-reporting-guidelines/?page=1#Directors_fees

Type	Type	SubType	Paying	Taxable	Tax override	Tax override type	Include in OTE?	Include in Super Salary and Wages?	ATO Reporting Category	ATO Reporting subcategory	Reported as
Directors Fees	A. Allowance		Y	Y			Y	Y	Director Fee		Director Fee



Allowance Items

ATO Link – STP: <https://www.ato.gov.au/Business/Single-Touch-Payroll/In-detail/Single-Touch-Payroll-Phase-2-employer-reporting-guidelines/#Allowances>

ATO Link – Tax/OTE: <https://www.ato.gov.au/business/payg-withholding/payments-you-need-to-withhold-from/payments-to-employees/allowances-and-reimbursements/withholding-for-allowances/>

To see how the setup of these allowances are reported in STP v4 refer to **PayGlobal Setup > ATO Reporting** page 31

Cents per KM (formerly “Car”)

Key points:

- Cents per KM needs to be split out for private use and other vehicle (ie motor bike) if customers re-imburse these
- Other Vehicle (ie motor bike), Private Purpose (ie using car for non work purposes) and Car Allowance may not be used by customer - see ATO definitions in link
- **ATO Link** - <https://www.ato.gov.au/Business/Single-Touch-Payroll/In-detail/Single-Touch-Payroll-Phase-2-employer-reporting-guidelines/?page=1#CentsperkmallowanceAllowancetypeCD>
- Cents per KM rate for 2020 – 2022 is 72 cents

Allowance Purpose	Type	SubType	Paying	Taxable	Tax override	Tax Override Type	Include in OTE?	Include in Super Salary and Wages?	ATO Reporting Category	ATO Reporting subcategory
Car/Milage - Cents Per KM Car < ATO limits	A. Allowance		Y	N			N	N	Allowance Type	Car
Car Milage - Cents Per KM Car > ATO limits	A. Allowance		Y	Y			N	N	Allowance Type	Car
Cents Per KM Car - Private Purpose	A. Allowance		Y	Y			N	N	Allowance Type	Other - Non Deductible
Cents Per KM - Other Vehicle	A. Allowance		Y	Y			N	N	Allowance Type	Other - Private Vehicle



Allowance Purpose	Type	SubType	Paying	Taxable	Tax override	Tax Override Type	Include in OTE?	Include in Super Salary and Wages?	ATO Reporting Category	ATO Reporting subcategory
Car Allowance	A. Allowance		Y	Y			N	N	Allowance Type	Other - Private Vehicle
Car Allowance - back paid (current financial year)	A. Allowance		Y	Y		Bonus	N	N	Allowance Type	Other - Private Vehicle
Car Allowance - back paid (past financial year)	A. Allowance		Y	Y		Lump sum in arrears	N	N	Allowance Type	Other - Private Vehicle

Award Transport

Key Points

- Allowance payments for the cost of transport for business related travel traceable to a historical award in force on 29 October 1986 (excluding travel or cents per KM)
- This is a specific allowance listed in an award that is payable for travel but is not a cents per KM, travel allowance or expense reimbursement which are covered separately
- ATO descriptions of this classification is vague, but by its exclusions very few transactions would meet the criteria. May not be required by customer - see ATO definitions in link
- **ATO Link** - <https://www.ato.gov.au/Business/Single-Touch-Payroll/In-detail/Single-Touch-Payroll-Phase-2-employer-reporting-guidelines/?page=1#AwardtransportpaymentsAllowancetypeAD>

Allowance Purpose	Type	SubType	Paying	Taxable	Tax Override	Include in OTE?	Include in Super Salary and Wages?	ATO Reporting Category	ATO Reporting subcategory
Travel & Fares Allowance X - Y KM (Historical Award)	A. Allowance		Y	N		N	N	Allowance Type	Award Transport



Allowance Purpose	Type	SubType	Paying	Taxable	Tax Override	Include in OTE?	Include in Super Salary and Wages?	ATO Reporting Category	ATO Reporting subcategory
Travel & Fares Allowance X - Y KM (Non-historical award)	A. Allowance		Y	Y		N	N	Allowance Type	Other - Transport/Fares
Travel & Fares Allowance X - Y KM (private use)	A. Allowance		Y	Y		N	N	Allowance Type	Other - Non-deductible

Laundry

Key points

- Allowance paid to employees for washing, drying and ironing uniforms required for business purposes.
- Deductible Non Uniform and Private Purpose are unlikely to be used by customer - see ATO definitions in link
- **ATO definition of Laundry :**
<https://www.ato.gov.au/individuals/income-and-deductions/deductions-you-can-claim/clothing,-laundry-and-dry-cleaning-expenses/>
- **ATO Link for STP:**
<https://www.ato.gov.au/Business/Single-Touch-Payroll/In-detail/Single-Touch-Payroll-Phase-2-employer-reporting-guidelines/#LaundryAllowancetypeLD>

Allowance Purpose	Type	SubType	Paying	Taxable	Tax Override	Include in OTE?	Include in Super Salary and Wages?	ATO Reporting Category	ATO Reporting subcategory
Laundry - Approved Uniform < ATO limit	A. Allowance		Y	N	N	N	N	Allowance Type	Laundry
Laundry - Approved Uniform > ATO limit	A. Allowance		Y	Y	N	N	N	Allowance Type	Laundry
Laundry - Deductible Conventional (non uniform) Clothing	A. Allowance		Y	N	N	N	N	Allowance Type	Other - General
Laundry - Private Purpose	A. Allowance		Y	Y	N	N	N	Allowance Type	Other - Non Deductible



Overtime Meals

Key Points

- Applies to meal allowances paid on overtime this is in excess of the ATO reasonable limits (\$32.50 for 2021-22)
- ATO link for STP:
<https://www.ato.gov.au/Business/Single-Touch-Payroll/In-detail/Single-Touch-Payroll-Phase-2-employer-reporting-guidelines/#OvertimemealallowanceAllowancetypeMD>

Allowance Purpose	Type	SubType	Paying	Taxable	Tax Override	Tax Override Type	Include in OTE?	Include in Super Salary and Wages?	ATO Reporting Category	ATO Reporting subcategory
Overtime Meal payment < ATO reasonable limit NOT reportable via STP	A. Allowance		Y	N	N		N	N		
Overtime Meal payment > ATO reasonable limit	A. Allowance		Y	Y	N		N	N	Allowance Type	Meal
Overtime Meal payment > ATO reasonable limit - Backpay (current tax year)	A. Allowance		Y	Y	Y	Bonus	N	N	Allowance Type	Meal
Overtime Meal payment > ATO reasonable limit - Backpay (past tax year)	A. Allowance		Y	Y	Y	Lump sum in arrears	N	N	Allowance Type	Meal



Travel

Key Points

- Allowances that are paid for domestic or overseas meals and incidentals and domestic accommodation, undertaken for business purposes, which is intended to compensate employees who are required to sleep away from home.
- LAHFA payments are not Travel Allowances and should not be included as travel allowances are paid to employees who are travelling on business but not living away from home - <https://www.hrblock.com.au/tax-academy/living-away-from-home-allowances>
- Travel allowances are "per diem" not reimbursal of expenses
- Note the split of Domestic rates greater than ATO rates which are based on destination: <https://www.ato.gov.au/law/view/document?DocID=TXD/TD20216/NAT/ATO/00001>
- International Accommodation needs to be split out. Domestic covers both Accommodation and meals (domestic and international) up to ATO limit
- Part day travel is managed differently to full day travel
- ATO link for STP - <https://www.ato.gov.au/Business/Single-Touch-Payroll/In-detail/Single-Touch-Payroll-Phase-2-employer-reporting-guidelines/#Domesticoroverseastravelallowancesandove>

Allowance Purpose	Type	SubType	Paying	Taxable	Tax override	Tax override type	Include in OTE?	Include in Super Salary and Wages?	ATO Reporting Category	ATO Reporting subcategory
Travel Payment - Domestic < ATO rates	A. Allowance		Y	Y	N		N	N		
Travel Payment - Domestic > ATO rates	A. Allowance		Y	Y	N		N	N	Allowance Type	Travel
Travel Payment - Domestic > ATO -Backpay (current tax year)	A. Allowance		Y	Y	Y	Bonus	N	N	Allowance Type	Travel
Travel Payment - Domestic > ATO -Backpay (past tax year)	A. Allowance		Y	Y	Y	Lump Sum in arrears	N	N	Allowance Type	Travel
Travel payments - Part day travel	A. Allowance		Y	Y	N		N	N	Allowance Type	Other - Non Deductible
Travel payment - Part day travel - Backpay (current tax year)	A. Allowance		Y	Y	Y	Bonus	N	N	Allowance Type	Other - Non Deductible



Allowance Purpose	Type	SubType	Paying	Taxable	Tax override	Tax override type	Include in OTE?	Include in Super Salary and Wages?	ATO Reporting Category	ATO Reporting subcategory
Travel payment - Part day travel - Backpay (past tax year)	A. Allowance		Y	Y	Y	Lump Sum in arrears	N	N	Allowance Type	Other - Non Deductible
Travel payments - International accomodation only	A. Allowance		Y	Y	N		N	N	Allowance Type	Other - General
Travel payments - International accomodation only - Backpay (current tax year)	A. Allowance		Y	Y	Y	Bonus	N	N	Allowance Type	Other - General
Travel payments - International accomodation only - Backpay (current tax year)	A. Allowance		Y	Y	Y	Lump Sum in arrears	N	N	Allowance Type	Other - General



Tools

Key Points

- Allowances to compensate an employee who is required to provide their own tools or equipment for business purposes
- Home Office / Internet would be for customers compensating employees for working from home expenses
- Home Office and Private Purpose are unlikely to be used by customer
- ATO link for STP - <https://www.ato.gov.au/Business/Single-Touch-Payroll/In-detail/Single-Touch-Payroll-Phase-2-employer-reporting-guidelines/#ToolallowanceAllowancetypeTD>

Allowance Purpose	Type	SubType	Paying	Taxable	Tax override	Tax override type	Include in OTE?	Include in Super Salary and Wages?	ATO Reporting Category	ATO Reporting subcategory
Tool Allowance	A. Allowance		Y	Y	N		N	N	Allowance Type	Tool
Tool Allowance - Backpay (current tax year)	A. Allowance		Y	Y	Y	Bonus	N	N	Allowance Type	Tool
Tool Allowance - Backpay (past tax year)	A. Allowance		Y	Y	Y	Lump sum in arrears	N	N	Allowance Type	Tool
Home Office / Internet	A. Allowance		Y	Y	N		N	N	Allowance Type	Other - Home Office
Private Purpose	A. Allowance		Y	Y	N		N	N	Allowance Type	Other - Non Deductible



Tasks

Key points

- READ THE ATO EXPLANATION CLEARLY FOR THIS AS IT IS NOT WHAT IT WOULD SEEM
- Allowance that is paid to compensate an employee for specific tasks or activities performed that involve additional responsibilities, inconvenience or circumstances above the base rate of pay
- It doesn't include allowances paid for obtaining or maintaining a qualification even if the qualification is a pre-requisite for performing the task
- It doesn't include shift allowances or penalties
- ATO Link for STP - <https://www.ato.gov.au/Business/Single-Touch-Payroll/In-detail/Single-Touch-Payroll-Phase-2-employer-reporting-guidelines/#TaskallowancesAllowancetypeKN>

Allowance Purpose	Type	SubType	Paying	Taxable	Tax override	Tax override type	Include in OTE?	Include in Super Salary and Wages?	ATO Reporting Category	ATO Reporting subcategory
Task Allowance - Additional Responsibilities e.g. Higher Duties, Supervisor, Leading Hand, Skill	A. Allowance		Y	Y	N		Y	Y	Allowance Type	Task
Task Allowance - Qualification e.g. applying first aid	A. Allowance		Y	Y	N		Y	Y	Allowance Type	Task
Task Allowance - Equipment e.g. Equipment Operation, i.e. Crane operator	A. Allowance		Y	Y	N		Y	Y	Allowance Type	Task
Task Allowance - Conditions e.g. Height, Dirt, Danger, Hot, Cold, Wet, Confined spaces	A. Allowance		Y	Y	N		Y	Y	Allowance Type	Task
Task Allowance - Other e.g. All purpose, Site duties, Sleep over, On-call during OTE hours	A. Allowance		Y	Y	N		Y	Y	Allowance Type	Task
Task Allowance - Back paid (current tax year)	A. Allowance		Y	Y	Y	Bonus	Y	Y	Allowance Type	Task



Allowance Purpose	Type	SubType	Paying	Taxable	Tax override	Tax override type	Include in OTE?	Include in Super Salary and Wages?	ATO Reporting Category	ATO Reporting subcategory
Task Allowance - Back paid (past tax year)	A. Allowance		Y	Y	Y	Lump sum in arrears	Y	Y	Allowance Type	Task

Qualifications

Key Points

- READ THE ATO EXPLANATION CLEARLY FOR THIS AS IT IS NOT WHAT IT WOULD SEEM
- Allowances that are paid for obtaining or maintaining a qualification, which is evidenced by a certificate, licence or similar, and is required to perform the work or services
- It doesn't include allowances paid for performing additional duties just because those duties require a qualification or certificate
- ATO link for STP - <https://www.ato.gov.au/Business/Single-Touch-Payroll/In-detail/Single-Touch-Payroll-Phase-2-employer-reporting-guidelines/#QualificationandcertificationallowancesA>

Allowance Purpose	Type	SubType	Paying	Taxable	Tax override	Tax override type	Include in OTE?	Include in Super Salary and Wages?	ATO Reporting Category	ATO Reporting subcategory
Qualification e.g. HT Drivers licence, Ambulance driver license, Liquor license	A. Allowance		Y	Y	N		N	N	Allowance Type	Qualification
Qualification Backpay (current tax year)	A. Allowance		Y	Y	Y	Bonus	N	N	Allowance Type	Qualification
Qualification Backpay (past tax year)	A. Allowance		Y	Y	Y	Lump sum in arrears	N	N	Allowance Type	Qualification



Other

Key Points:

- These are allowances that are not otherwise separately itemised. These can either be deductible or non-deductible expenses.
- Anything you report as an “Other” allowance needs to have a description for the category of expense. These categories will help the ATO with each of your employees to complete their individual income tax returns.
- ATO link for STP - https://www.ato.gov.au/Business/Single-Touch-Payroll/In-detail/Single-Touch-Payroll-Phase-2-employer-reporting-guidelines/?page=1#Other_allowances_allowance_type_OD

Allowance Purpose	Type	SubType	Paying	Taxable	Tax override	Tax override type	Include in OTE?	Include in Super Salary and Wages?	ATO Reporting Category	ATO Reporting subcategory
Other - General	A. Allowance		Y	Y	N		N	N	Allowance Type	Other - General
Other – Home office	A. Allowance		Y	Y	N		N	N	Allowance Type	Other – Home office
Other – Non-deductible	A. Allowance		Y	Y	N		N	N	Allowance Type	Other – Non-deductible
Other – Transport/Fares	A. Allowance		Y	Y	N		N	N	Allowance Type	Other – Transport/Fares
Other – Uniform	A. Allowance		Y	Y	N		N	N	Allowance Type	Other – Uniform
Other – Private vehicle	A. Allowance		Y	Y	N		N	N	Allowance Type	Other – Private vehicle
Other – Job Keeper DO NOT change your existing Job Keep Allowance codes or Allowance Descriptions	A. Allowance		Y	Y	N		N	N	Allowance Type	Other – Job Keeper

Note: Backpay of any of the above will also need to be mapped to corresponding ATO Reporting Category/Subcategory from which the backpay was derived.



Termination Allowances (ETPs)

Allowances paid via an ETP are defined within Company Settings.

For Annual Leave, Long Service Leave and Sick Leave, refer to [Paid Leave](#), page 46

For all other termination allowances the recommended setup is as per the following table.

Edit Company Settings
Page 28 / 36

Company name :
TreeTop Limited (AUS)

General
Rostering/T&A
Payroll

Tax Details Termination Allowances

Annual leave : 101A
Long service leave : 109

Employment Termination Payment Allowances

Redundancy : 601
Approved early retirement : 602
Gratuity or golden handshake : 603
Invalidity : 604
Other : 605
Other : 607

Lieu of notice : 103
Sick Pay : 102

Save Cancel Save + Close



Allowance Purpose	Type	SubType	Paying	Taxable	Tax override	Tax override type	Include in OTE?	Include in Super Salary and Wages?	ATO Reporting Category	ATO Reporting subcategory
Redundancy	A. Allowance		Y	Y	blank	blank	?	?	Blank	Blank
Approved-early retirement										
Gratuity or golden handshake										
Invalidity										
Other										
Other										
Lieu of notice										
Sick pay										

Terminology

Acronyms

Acronym	Expanded Term
ABN	Australian Business Number
ATO	Australian Taxation Office
BAS	Business Activity Statement
BMS	Business Management System
CDEP	Community Development Employment Projects [deprecated]
DASP	Departing Australia Superannuation Payment
DSP	Digital Service Provider
EOFY	End of Financial Year
ETP	Employment Termination Payment
FBT	Fringe Benefits Tax
FEI	Foreign Employment Income
FY	Financial Year
GUID	Globally Unique Identifier
IAA	Inbound Assignees to Australia
ID	Identifier
INB	Individual Non-business
IITR	Individual Income Tax Return
JPDA	Joint Petroleum Development Area
LAB	Labour Hire
MD	Overtime Meal Allowance
MST	Message Structure Table
OSP	Other Specified Payments
OTE	Ordinary Time Earnings

PAYG	Pay-as-you-Go
PAYGW	Pay-as-you-Go Withholding
PEA	Protected Earnings Amount
PSAR	Payment Summary Annual Report
RD	Domestic or Overseas Travel Allowances
RDO	Rostered Day Off
RESC	Reportable Employer Superannuation Contributions
RFBA	Reportable Fringe Benefits Amount
SBR	Standard Business Reporting
SG	Superannuation Guarantee
SGR	Superannuation Guarantee Ruling
STP	Single Touch Payroll
STSL	Study Training Support Loan
SWP	Seasonal Workers Programme
TOIL	Time Off In Lieu
VOL	Voluntary Agreement
W1	Total salary, wages and other payments reported in the BAS
W2	Amount withheld from payments at W1 reported in the BAS
WPN	Withholding Payer Number
YTD	Year-to-Date

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