



# STP Phase 2 PAYE/TEMP.0004.2020 (Child) Ready Reckoner

## Payee (Tuple)

PAYEVNTMP206

- Payee Identifiers (Tuple) PAYEVNTMP207
- Payee TFN (Fact) PAYEVNTMP13
- Contractor ABN (Fact) PAYEVNTMP91
- Payee Payroll ID (Fact) PAYEVNTMP11
- Previous Payee Identifiers (Tuple) PAYEVNTMP250
- Previous Payroll ID (Fact) PAYEVNTMP251
- Payee Name Details (Tuple) PAYEVNTMP209
- Payee Family Name (Fact) PAYEVNTMP15
- Payee First Name (Fact) PAYEVNTMP16
- Payee Other Name (Fact) PAYEVNTMP17
- Payee Demographic Details (Tuple) PAYEVNTMP210
- Payee Day of Birth (Fact) PAYEVNTMP205
- Payee Month of Birth (Fact) PAYEVNTMP203
- Payee Year of Birth (Fact) PAYEVNTMP204
- Address Details (Tuple) PAYEVNTMP211
- Payee Address Line 1 (Fact) PAYEVNTMP21
- Payee Address Line 2 (Fact) PAYEVNTMP22
- Payee Suburb/Town (Fact) PAYEVNTMP23
- Payee State/Territory (Fact) PAYEVNTMP24
- Payee Postcode (Fact) PAYEVNTMP25
- Payee Country Code (Fact) PAYEVNTMP27
- Electronic Contact (Tuple) PAYEVNTMP212
- Payee e-mail Address (Fact) PAYEVNTMP94
- Payee Phone Number (Fact) PAYEVNTMP95
- Employment Conditions (Tuple) PAYEVNTMP213
- Payee Commencement Date (Fact) PAYEVNTMP92
- Payee Cessation Date (Fact) PAYEVNTMP93
- Employment Basis Code (Fact) PAYEVNTMP282
- Cessation Type Code (Fact) PAYEVNTMP253
- Tax Treatment Code (Fact) PAYEVNTMP254
- Tax Offset Amount (Fact) PAYEVNTMP255
- Payroll Run (Tuple) PAYEVNTMP215
- Period Start Date (Fact) PAYEVNTMP29
- Period End Date (Fact) PAYEVNTMP30
- Final Event Indicator (Fact) PAYEVNTMP110
- Income Stream Collection (Tuple) PAYEVNTMP256
- Income Stream Type Code (Fact) PAYEVNTMP257
- Country Code (Fact) PAYEVNTMP260
- PAYGW Amount (Fact) PAYEVNTMP259
- Foreign Tax Paid Amount (Fact) PAYEVNTMP278
- Exempt Foreign Income Amount (Fact) PAYEVNTMP261
- Gross Amount (Fact) PAYEVNTMP258
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- Paid Leave Type Code (Fact) PAYEVNTMP269
- Paid Leave Payment Amount (Fact) PAYEVNTMP270
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- Allowance Type Code (Fact) PAYEVNTMP7
- Other Allowance Type Description (Fact) PAYEVNTMP8
- Payee Allowance Amount (Fact) PAYEVNTMP62
- Overtime Amount (Fact) PAYEVNTMP263
- Bonuses and Commissions Amount (Fact) PAYEVNTMP262
- Directors' Fees Amount (Fact) PAYEVNTMP264
- CDEP Amount (Fact) PAYEVNTMP279
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- Lump Sum Payments (Tuple) PAYEVNTMP224
- Lump Sum Type Code (Fact) PAYEVNTMP271
- Lump Sum Financial Year (Fact) PAYEVNTMP272
- Lump Sum Payment Amount (Fact) PAYEVNTMP273
- Termination Payments (Tuple) PAYEVNTMP223
- ETP Code (Fact) PAYEVNTMP34
- Payee ETP Payment Date (Fact) PAYEVNTMP123
- Payee Termination Payment Tax Free Component (Fact) PAYEVNTMP50
- Payee Termination Payment Taxable Component PAYEVNTMP51
- Payee Total ETP PAYGW Amount PAYEVNTMP117
- Deduction Items (Tuple) PAYEVNTMP227
- Deduction Type (Fact) PAYEVNTMP10
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- Super Entitlement Type Code (Fact) PAYEVNTMP283
- Super Entitlement Amount (Fact) PAYEVNTMP284
- Reportable Fringe Benefits Amount (Tuple) PAYEVNTMP281
- RFB Exemption Status Code (Fact) PAYEVNTMP276
- Payee RFB Amount (Fact) PAYEVNTMP277

## RFB EXEMPTION STATUS CODE (ENUM)

**T = Taxable (employer)** – the grossed-up taxable amount of certain fringe benefits provided to a payee where:

- the total of taxable and exempt benefits provided is in excess of \$2,000 in the year (1 April to 31 March), and
- the employer is not eligible for an exemption from FBT under section 57A of the Fringe Benefits Tax Assessment Act 1986 (FBTAA), or
- the employer is eligible for an exemption from FBT under section 57A of the FBTAA but the benefits were provided to an employee performing non-exempt duties.

**X = Exempt (employer)** – the grossed-up taxable amount of certain fringe benefits provided to a payee where:

- the total of taxable and exempt benefits provided is in excess of \$2,000 in the FBT year (1 April to 31 March), and
- the benefit was provided to an employee performing exempt duties for an employer that is eligible for an exemption from FBT under section 57A of the FBTAA.

The reporting of RFB is voluntary under STP. Payment if not reported through STP, must be reported via Payment Summaries/PSAR. Where not able to be reported through the financial year, a payer can report this amount once as a part of the finalisation process for the payee.

## SUPER ENTITLEMENT TYPE CODE (ENUM)

**L = Super Liability** – contribution payable by a payer for the benefit of a payee as mandated by super guarantee legislation.

**O = Ordinary Time Earnings** – the total of amounts paid to a payee that constitute their OTE for superannuation guarantee purposes.

**R = Reportable Employer Superannuation Contribution (RESC)** – additional, optional (not legislated or mandated by industrial, legislative or business policy instruments) employer super contributions made on behalf of the employee, that have been influenced by the employer, such as for an effective salary sacrifice arrangement for super contributions to a contributing super fund, amounts in excess of the maximum contribution base and other super co-contributions. Matching contributions under individual contracts are RESC because the employee was able to directly influence the terms of the agreement.

## DEDUCTION TYPE (ENUM)

**F = Fees** – union fees, subscriptions to trade, business or professional associations, the payment of a bargaining agent's fee to a union for negotiations in relation to a new enterprise agreement awarded with your existing employer.

**W = Workplace Giving** – workplace giving program donations to charities or organisations that are entitled to receive tax deductible donations.

**G = Child Support Garnishee** – deduction made under a notice as per section 72A of the Child Support (Registration and Collection) Act 1988. This is a percentage of a payee's taxable gross income, a lump sum or a fixed amount each pay until the debt is satisfied.

**D = Child Support Deduction** – deduction made under a notice as per section 45 of the Child Support (Registration and Collection) Act 1988. This is a fixed dollar amount each pay period. Deductions made under section 45 of the Child Support (Registration and Collection) Act 1988 are made subject to a Protected Earnings Amount (PEA).

## ETP CODE (ENUM)

**R = Life Benefit - Redundancy et al** – a life benefit payment as a consequence of employment, paid only for reasons of genuine redundancy (the employer decides the job no longer exists), invalidity (the employee sustained a permanent disability), early retirement scheme (an ATO-approved plan that offers employees incentives to retire early or resign when the employer is rationalising or reorganising their business operations) or compensation for personal injury, unfair dismissal, harassment or discrimination. This is the excluded part of the ETP.

**O = Life Benefit - Other** – a life benefit payment as a consequence of employment, paid for reasons other than for "R" above. Such as a gratuity or golden handshake, non-genuine redundancy payments, payments in lieu of notice, unused rostered days off (RDOS) or unused personal leave. This is the non-excluded part of the ETP.

**S = Life Benefit - Split ETP type R** – a multiple payment for life benefit ETP type "R" for the same termination of employment, where the later payment is paid in a subsequent financial year from the original type "R" payment. The ETP cap is reduced by the prior financial year "R" payment to prevent splitting payments to avoid the ETP cap. This is also the excluded part of the ETP.

**P = Life Benefit - Split ETP type O** – a multiple payment for life benefit ETP type "O" for the same termination of employment, where the later payment is paid in a subsequent financial year from the original type "R" payment. The ETP cap is reduced by the prior financial year "P" payment to prevent splitting payments to avoid the ETP cap. This is also the non-excluded part of the ETP.

**D = Death Benefit - Dependant** – a death benefit payment directly to a dependant of the deceased employee. A dependant may include a spouse of the deceased, a minor child, a person who had an interdependency relationship with the deceased or a person who was a dependant of the deceased just before the latter died.

**N = Death Benefit - Non-Dependant** – a death benefit payment directly to a non-dependant of the deceased employee. A non-dependant is a person who is not a dependant of the deceased and not a trustee of the deceased estate.

**B = Death Benefit - Split ETP type N** – a multiple payment for a death benefit ETP type "N" for the same deceased person, where the later payment is paid in a subsequent financial year from the original type "N" payment. The ETP cap is reduced by the prior financial year payment to prevent splitting payments to avoid the ETP cap.

**T = Death Benefit - Trustee of the Deceased Estate** – a death benefit payment directly to a trustee of the deceased estate. This person may be an executor or administrator who has been granted probate or letters of administration by a court.

## EMPLOYMENT BASIS CODE (ENUM)

**F = Full Time** – A person who is engaged for the full ordinary hours of work as agreed between the payer and the payee and/or set by an award, registered agreement or other engagement arrangement. A full-time payee has an expectation of continuity of the employment or engagement on either an ongoing or fixed term basis.

**P = Part Time** – A person who is engaged for less than the full ordinary hours of work, as agreed between the payer and the payee and/or set by an award, registered agreement or other engagement arrangement. A part time payee has an expectation of continuity of the employment or engagement on either an ongoing or fixed term basis.

**C = Casual** – A person who does not have a firm commitment in advance from a payer about how long they will be employed or engaged, or for the days or hours they will work. A casual payee also does not commit to all work a payer may offer. A casual payee has no expectation of continuity of the employment or engagement.

**L = Labour Hire** – A contractor who has been engaged by a payer to work for their client. The hours of work and duration of engagement are not factors for consideration.

**V = Voluntary Agreement** – A contractor with their own ABN and is an individual person. The hours of work and duration of engagement are not factors for consideration.

**D = Death Beneficiary** – The recipient of an ETP death beneficiary payment who is either a dependant, non-dependant or trustee of the estate of the deceased payee.

**N = Non-Employee** – A payee who is not in scope of STP for payments but may be included in STP for voluntary reporting of superannuation liabilities only.

## CESSATION TYPE CODE (ENUM)

**V = Voluntary Cessation** – An employee resignation, retirement, domestic or pressing necessity or abandonment of employment.

**I = Ill Health** – An employee resignation, due to medical condition that prevents the continuation of employment, such as for illness, ill-health, medical unfitness or total permanent disability.

**D = Deceased** – The death of an employee.

**R = Redundancy** – An employer-initiated termination of employment due to a genuine bona-fide redundancy or approved early retirement scheme.

**F = Dismissal** – An employer-initiated termination of employment due to dismissal, inability to perform the required work, misconduct or inefficiency.

**C = Contract Cessation** – The natural conclusion of a limited employment relationship due to contract/engagement duration or task completion, seasonal work completion, or to cease casuals that are no longer required.

**T = Transfer** – The administrative arrangements performed to transfer employees across payroll systems, move them temporarily to another employer (machinery of government for public servants), move them to outsourcing arrangements or other such technical activities.

## TAX TREATMENT CODE (XXXXXX)

The Tax Treatment Code is a six (6) character value that determines the rate of withholding. Only Char 1 is shown below, please refer to the BIG for further information.

**R = Regular**

**A = Actors**

**C = Horticulturalists and Shearers**

**S = Seniors and Pensioners**

**H = Working Holiday Makers**

**W = Seasonal Worker Programme**

**F = Foreign Resident**

**N = No TFN**

**D = ATO-Defined**

**V = Voluntary Agreement**

## INCOME STREAM TYPE CODE (ENUM)

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

**CHP = Closely Held Payees - New!** – a payee who is directly related to the entity, from which they receive payments, such as family members of a family business, directors or shareholders of a company; beneficiaries of a trust. The concept of closely held payees flows on from existing Payment Summary Annual Report (PSAR) concessions. All other payees of an entity (known as arm's length payees) must be reported by the statutory due date. Payers with this class of payee are eligible for the following concessions:

- Deferred Lodgment** – reporting payments to closely held payees subject to withholding "on or before payday", the report may be deferred to quarterly reporting for payers with 19 or fewer payees
- Deferred Finalisation** – concessional due dates for finalising STP reporting for closely held payees are available. See [sto.gov.au/stp](http://sto.gov.au/stp) for finalisation due dates.

Where a payer is utilising either of these concessions, the income must be reported under this income type. This income type only applies to SAW income. Where a payer is utilising the deferred lodgment concession, they may report more regularly if they choose to do so. A payer may report YTD amounts for any closely held payee under this income type, even if they do not access the concession. This reporting concession does not relieve the payer of their PAYGW payment obligations, including the due date of payment.

**IAA = Inbound Assignees to Australia - New!** – some multinational payers exchange, or transfer, payees between affiliated entities in different tax jurisdictions. This is done for business and commercial purposes. This payer of this class of payee is eligible, but may not require, a concession for:

- Deferred Lodgment** – reporting payments subject to withholding "on or before payday", the report may be deferred until the last day of the month after the relevant payment was made. A "reasonable estimate" may be provided if actual amounts are not known but must be corrected on or before finalisation
- Deferred Finalisation** – finalising the payee income by 14 July, the finalisation may be deferred by one month: until 14 August of that same year.

Where a payer is utilising either of these concessions, the income must be reported under this income type. This income type only applies to SAW income. Where a payer is utilising the deferred lodgment concession, they may report on or before the actual foreign payment date if they choose to do so. A payer may report YTD amounts for any inbound assignee under this income type, even if they do not access the concession. This reporting concession does not relieve the payer of their PAYGW payment obligations, including the due date of payment.

**WHM = Working Holiday Makers** – income only for limited visa subclasses for foreign residents. This includes income for a WHM engaged by a Labour-Hire business as an employee but does not include contractors engaged by a Labour-Hire business.

**SWP = Seasonal Worker Programme - New!** – regional programmes for government-approved employers, administered by the Department of Employment, Skills, Small and Family Business. This does not include workers under the Pacific Labour Scheme. This includes income for a SWP engaged by a Labour-Hire business as an employee but does not include contractors engaged by a Labour-Hire business.

**FEL = Foreign Employment** – Assessable income paid to payees, who are Australian tax residents, that is subject to tax in another country, for work performed in that country, if the qualification period is met.

**JPD = Joint Petroleum Development Area - Deprecated** – for payments to individuals for work or services performed in the JPD area where the payment is covered by Subdivision 12-B of schedule 1 to the TAA. Can only be reported for financial year 2019/2020 and earlier.

**VOL = Voluntary Agreement** – a written agreement between a payer and a contractor payee to bring work payments into the PAYGW system. The payer does not have to withhold amounts for payments they make to contractors. However, the payer and a contractor (payee) can enter into a voluntary agreement to withhold an amount of tax from each payment they make to the contractor.

**LAB = Labour-Hire** – payments by a business that arranges for persons to perform work or services, or performances, directly for clients of the entity. Income for contractors only, does not include employees.

**OSP = Other Specified Payments** – Specified payments by regulation 27 of the Taxation Administration Regulations 2017. Income from tutorial services provided for the Aboriginal Tutorial Assistance Scheme of the Department of Education, Skills and Employment; from translation and interpretation services for the Translating and Interpreting Service of the Department of Home Affairs; as a performing artist in a promotional activity.

## PAID LEAVE TYPE CODE (ENUM)

**C = Cash out of leave in service** – represents the YTD amount of ordinary time earnings leave entitlements that have been paid out in lieu of the payee taking the absence from work. This option represents Fair Work entitlements as defined in an award, enterprise agreement or contract of employment (for award and agreement free employees). When leave is cashed out, it reduces the balance of the entitlement, as occurs if the absence was taken, but on the date of payment rather than over the duration of the absence. Services Australia categorise this type of payment as Lump Sum.

**U = Unused leave on termination** – Some types of leave balances are paid out upon the termination of employment, in accordance with the industrial instruments that define the entitlement to leave. Of the leave balances paid out upon termination, some are considered part of the:

- Lump Sums – reported as payment type Lump Sum Payment Amount (PAYEVNTMP273)
- Employment Termination Payment (ETP) – reported as payment type in the Termination Payments tuple (PAYEVNTMP223)

Unused leave on termination is comprised of the post-17 August 1993 termination of annual leave, leave loading and long service leave for permanent reasons other than genuine redundancy, invalidity or early retirement scheme.

Services Australia categorise this payment as Termination Payment.

**P = Paid Parental Leave** – After at least 12 months of service, employees can get parental leave, paid or unpaid, when an employee gives birth, an employee's spouse or de facto partner gives birth or an employee adopts a child under 16 years of age. Some employers offer paid parental leave and the Government Paid Parental Leave (GPLL) Scheme offers eligible employees, who are the primary carer of a newborn or adopted child, up to 18 weeks' leave, paid at the national minimum wage. Generally, GPLL is paid by Services Australia to the employer to pay the employee, but both types of paid parental leave may be paid at the same time. Services Australia categorise this type of payment as Employment Income or Lump Sum, depending on the payment frequency. Additionally, this type of payment has significant government policy impact. These amounts are not OTE according to SGR 2009/2.

**W = Workers' Compensation** – Any workers' compensation payments received by an injured employee for the hours not worked (or not attending work as required) or if the employment has been terminated. Services Australia categorise this payment as Compensation. These are amounts that are not OTE according to SGR 2009/2.

**A = Ancillary and Defence Emergency** – Paid leave for absences such as for Australian Defence Force, Emergency Leave, eligible Community Service and Jury Service. Services Australia categorise this type of payment as Employment Income or Lump Sum, depending on the payment frequency. Additionally, this type of payment has significant government policy impact. These amounts are not OTE according to SGR 2009/2.

**O = Other Paid Leave** – All other paid absences, regardless of rate of pay (full, half, reduced rate) must be reported as this payment type. It includes, but is not limited to, annual leave, leave loading, long service leave, personal leave, RDOS. Services Australia categorise this type of payment as Employment Income or Lump Sum, depending on the payment frequency. These types of paid leave are OTE.

## ALLOWANCE TYPE CODE (ENUM)

**CD = Cents per KM** – deductible expense allowances that define a set rate for each kilometre travelled for business purposes that represents the vehicle running costs, including registration, fuel, servicing, insurance and depreciation into account.

This should not include any cents per kilometre allowances that are paid for travel between the payee's home and place of work unless it is a home-based business and the trip was for business purposes. Mileage paid for private purposes is a non-deductible expense for PAYGW and super guarantee purposes and are to be reported as OD (Other Allowances) > Other Allowance Type Description: ND Non-deductible

- Mileage paid for other vehicles is a deductible expense that is to be treated as "no measures defined by the ATO" for PAYGW and super guarantee purposes and is to be reported as OD (Other Allowances) > Other Allowance Type Description V1 Private Vehicle

Services Australia categorise this as Expense Allowance.

**AD = Award Transport Payments** – deductible expense allowances for the total rate specified in an industrial instrument to cover the cost of transport (excluding travel or cents per kilometre reported as other separately itemised allowances) for business purposes, as defined in section 900-220 of the Income Tax Assessment Act 1997.

The current award transport payment must be traceable to an award in force on 29 October 1986 (this is the ATO measure for the rate and/or limit for PAYGW purposes)

- If the award transport payment cannot be traced back to the historical award, it is to be treated as "no measures defined by the ATO" for PAYGW and super guarantee purposes and is to be reported as OD (Other Allowances) > Other Allowance Type Description V1 Private Vehicle
- Award transport payments for private purposes is a non-deductible expense for PAYGW and super guarantee purposes and is to be reported as OD (Other Allowances) > Other Allowance Type Description: ND Non-deductible

Services Australia categorise this as Expense Allowance.

**LD = Laundry** – deductible expense allowances for washing, drying and/or ironing uniforms required for business purposes. These allowances are typically paid as a regular rate for each week of work or services performed and cannot include dry cleaning expenses or reimbursements.

Uniforms refers to the approved categories of clothing defined by the ATO.

There may be limited circumstances for deductibility of conventional clothing if there is sufficient connection between the clothing and income earning activities. If so, it is to be treated as "no measures defined by the ATO" for PAYGW and super guarantee purposes and is to be reported as OD (Other Allowances) > Other Allowance Type Description G1 General

- Laundrying of other clothing items is a non-deductible expense for PAYGW and super guarantee purposes and is to be reported as OD (Other Allowances) > Other Allowance Type Description: ND Non-deductible

Services Australia categorise this as Expense Allowance.

**MD = Overtime Meal Allowances** – deductible expense allowances defined in an industrial instrument that are in excess of the ATO reasonable amount, paid to compensate the payee for meals consumed during meal breaks connected with overtime worked.

Services Australia categorise this as Expense Allowance

**RD = Domestic or Overseas Travel Allowances and Overseas Accommodation Allowances** – deductible expense allowances that are in excess of the ATO reasonable allowance amount (for domestic or overseas travel), undertaken for business purposes, which are intended to compensate employees who are required to sleep away from home. It is not a reimbursement of actual expenses, but a reasonable estimate to cover costs including meals, accommodation and incidental expenses.

All overseas accommodation allowances are to be treated as "no measures defined by the ATO" for PAYGW and super guarantee purposes and is to be reported as OD (Other Allowances) > Other Allowance Type Description G1 General

- Travel allowance for private purposes is a non-deductible expense for PAYGW and super guarantee purposes and are to be reported as OD (Other Allowances) > Other Allowance Type Description: ND Non-deductible

Services Australia categorise this as Expense Allowance.

**TD = Tool Allowances - New!** – deductible expense allowances to compensate a payee who is required to provide their own tools or equipment to perform work or services for the payer. For example: chef's knives, divers' tanks, trade tools, phone allowances. This allowance was formerly required to be reported under "Other Allowances" with a description of the allowance type. This is now required to be reported separately.

Services Australia categorise this as Expense Allowance.

**OD = Other Allowances** – any expense allowances that are not otherwise separately itemised:

- Deductible expenses – for those expenses not specifically addressed in the above allowance types. For example: car allowances (other than cents per kilometre), uniform allowances etcetera. Services Australia categorise this as Expense Allowance.
- Non-deductible expenses – for those expenses that are for private use. For example: cents per kilometre for travel between home and the regular place of work, laundry allowances for conventional clothing. Services Australia categorise this as Employment Income.
- Rather than providing the description of the pay code for Other Allowance Description, the ATO-preferred method is to report the category of other allowances, using pre-defined category descriptions. This will allow the ATO to assist the payee when completing their ITR.

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

Expense allowances cannot be reported as this allowance type.

Services Australia categorise this as Employment Income.

**QN = Qualifications/Certificates Allowances - New!** – deductible expense allowances that are paid for maintaining a qualification that is evidenced by a certificate, licence or similar. For example, allowances to cover registration fees, insurance, licence fees etcetera that are expected to be used to maintain a licence of the job.

Services Australia categorise this as Expense Allowance.

## SALARY SACRIFICE TYPE CODE (ENUM)

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

## LUMP SUM TYPE CODE (ENUM)

**R = Lump Sum A type R** – all unused annual leave or annual leave loading, and that component of long service leave that accrued from 16/08/1978, that is paid out on termination only for genuine redundancy, invalidity or early retirement scheme reasons.

Services Australia categorise these payments as Lump Sum.

**T = Lump Sum A type T** – 17/08/1993 annual or annual leave loading that accrued before 17/08/1993, and long service leave accrued between 16/08/1978 and 17/08/1993, that is paid out on termination for normal termination (other than for a genuine redundancy, invalidity or early retirement scheme reason).

Services Australia categorise these payments as Lump Sum.

**B = Lump Sum B** – long service leave that accrued prior to 16/08/1978 that is paid out on termination, no matter the cessation reason. Only 5% of this reported amount is subject to withholding.

Services Australia categorise these payments as Lump Sum.

**D = Lump Sum D** – represents the tax-free amount of only a genuine redundancy payment or early retirement scheme payment, up to the limit, based on the payee's years of service.

**E = Lump Sum E** – represents the amount for back payment of remuneration that accrued, or was payable, more than 12 months before the date of payment and is greater than the lump sum E threshold amount (\$1,200).

Services Australia categorise these payments as Lump Sum.

**W = Return to work payment - New!** – a return to work amount 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.