

| Payment type  | STP Phase 2  |
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| Allowance – accommodation – domestic, amount does not exceed ATO reasonable amount          | Not reported   |
| Allowance – accommodation – domestic, amount exceeds ATO reasonable amount                  | Travel allowances (allowance type RD)  |
| Allowance – accommodation – overseas, for business purposes                                 | Other allowances (allowance type OD) with the description G1 (general)         |
| Allowance – accommodation – overseas, for private purposes                                  | Other allowances (allowance type OD) with the description ND (non-deductible)  |
| Allowance – car – flat rate   | Other allowances (allowance type OD) with the description V1 (Private vehicle) |
| Allowance – cents per km - for a car in excess of the ATO rate for business related travel. | Cents per km allowance (allowance type CD)                                     |
| Allowance – cents per km – for a car up to the ATO rate for business related travel         | Cents per km allowance (allowance type CD)                                     |
| Allowance – cents per km – for private travel such as travel between home and work.         | Other allowances (allowance type OD) with the description ND (non-deductible)  |
| Allowance – cents per km – for vehicles other than a car such as a motorbike or van.        | Other allowances (allowance type OD) with the description V1 (Private vehicle) |
| Allowance – confined spaces   | Task allowances (allowance type KN)  |
| Allowance – danger  | Task allowances (allowance type KN)  |

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| Allowance – dirt   | Task allowances (allowance type KN)  |
| Allowance – district   | Task allowances (allowance type KN)  |
| Allowance – driving licence  | Qualification and certification allowances (allowance type QN)             |
| Allowance – equipment – where equipment is supplied by employee for business purposes        | Tool allowances (Allowance type TD)  |
| Allowance – first aid  | Task allowances (allowance type KN)  |
| Allowance – freezer  | Task allowances (allowance type KN)  |
| Allowance – height   | Task allowances (allowance type KN)  |
| Allowance – higher duties  | Task allowances (allowance type KN)  |
| Allowance – home office equipment  | Other allowances (allowance type OD) with the description H1 (Home office) |
| Allowance – industry   | Task allowances (allowance type KN)  |
| Allowance – Internet   | Other allowances (allowance type OD) with the description H1 (Home office) |
| Allowance – laundry – for cleaning of approved uniforms in excess of the ATO approved limit. | Laundry allowance (allowance type LD)                                      |
| Allowance – Laundry – for cleaning of approved uniforms up to the ATO approved limit         | Laundry allowance (allowance type LD)                                      |

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| Allowance – laundry – for the cost of laundering deductible conventional clothing           | Other allowances (allowance type OD) with the description G1 (general)        |
| Allowance – laundry – for the cost of laundering uniforms for private purposes              | Other allowances (allowance type OD) with the description ND (non-deductible) |
| Allowance – leading hand  | Task allowances (allowance type KN)   |
| Allowance – liquor licence  | Qualification and certification allowances (allowance type QN)                |
| Allowance – living away from home (FBT)   | Not reported – but may form part of RFBA                                      |
| Allowance – locality  | Task allowances (allowance type KN)   |
| Allowance – loss of licence   | Qualification and certification allowances (allowance type QN)                |
| Allowance – meals and incidentals – domestic, amount does not exceed ATO reasonable amount. | Not reported  |
| Allowance – meals and incidentals – domestic, amount exceeds ATO reasonable amount          | Travel allowances (allowance type RD)   |
| Allowance – meals and incidentals – overseas, amount exceeds ATO reasonable amount          | Travel allowances (allowance type RD)   |
| Allowance – on call – ordinary hours  | Task allowances (allowance type KN)   |
| Allowance – on call – outside ordinary hours  | Overtime  |
| Allowance – overtime meals – amount does not exceed the ATO reasonable amount               | Not reported  |

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| Allowance – overtime meals – amount exceeds the ATO reasonable amount  | Overtime meal allowance   |
| Allowance – recognition of skill level   | Task allowances (allowance type KN)   |
| Allowance – secondment   | Task allowances (allowance type KN)   |
| Allowance – site   | Task allowances (allowance type KN)   |
| Allowance – supervisor   | Task allowances (allowance type KN)   |
| Allowance – tools of trade   | Tool allowances (allowance type TD)   |
| Allowance – transport – for private purposes   | Other allowances (allowance type OD) with the description ND (non-deductible) |
| Allowance – transport – payments for the cost of transport for business related travel traceable to a historical award in force on 29 October 1986     | Award transport payments (allowance type AD)                                  |
| Allowance – transport – payments for the cost of transport for business related travel not traceable to a historical award in force on 29 October 1986 | Other allowances (allowance type OD) with the description T1 (fares)          |
| Allowance – travel – for private purposes  | Other allowances (allowance type OD) with the description ND (non-deductible) |
| Allowance – travel – part day  | Other allowances (allowance type OD) with the description ND (non-deductible) |
| Allowance – travel time – ordinary hours   | Gross   |

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| Allowance – travel time – outside ordinary hours                                  | Overtime   |
| Allowance – wet weather   | Task allowances (allowance type KN)  |
| Allowance – working with children check   | Qualification and certification allowances (allowance type QN)   |
| Back pay – total is below Lump sum E threshold                                    | The payment type that matches the payment.<br>For example, back pay of ordinary pay = gross, back pay of higher duties allowance = task allowance (allowance type KN). |
| Back pay – accrued less than 12 months before date of payment                     | The payment type that matches the payment.<br>For example, back pay of ordinary pay = gross, back pay of higher duties allowance = task allowance (allowance type KN). |
| Back pay – accrued more than 12 months before date of payment                     | Lump sum E   |
| Bonus – Christmas   | Bonus and commission   |
| Bonus – ex-gratia, in respect of ordinary hours of work                           | Bonus and commission   |
| Bonus – paid to employee that has resigned to encourage withdrawal of resignation | Return to work payment (Lump sum W)  |
| Bonus – paid to end industrial action   | Return to work payment (Lump sum W)  |
| Bonus – paid to ex-employee to return   | Return to work payment (Lump sum W)  |
| Bonus – performance   | Bonus and commission   |

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| Bonus – referral  | Bonus and commission                             |
| Bonus – relating entirely to time worked outside ordinary hours | Overtime   |
| Bonus – retention   | Bonus and commission                             |
| Bonus – sign-on   | Bonus and commission                             |
| Breach of rest break payment                                    | Gross  |
| Call back payment   | Overtime   |
| Commission  | Bonus and commission                             |
| Directors' fees – working or non-working director               | Directors' fees                                  |
| Flexi time – hours worked and taken                             | Gross  |
| Identifiable overtime component of annualised salary            | Overtime   |
| Leave – annual – cashed out in service                          | Cash out of leave in service (paid leave type C) |
| Leave – annual – taken  | Other paid leave (paid leave type O)             |
| Leave – bereavement   | Other paid leave (paid leave type O)             |
| Leave – carer's   | Other paid leave (paid leave type O)             |
| Leave – community service                                       | Ancillary and defence leave (paid leave type A)  |
| Leave – compassionate   | Other paid leave (paid leave type O)             |

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| Leave – defence                              | Ancillary and defence leave (paid leave type A)   |
| Leave – family and domestic violence         | Report to align with how the amount is shown on the employee's payslip.<br>For example, if the amount is shown as ordinary pay on the payslip, report as Gross. |
| Leave – firefighting service                 | Ancillary and defence leave (paid leave type A)   |
| Leave – gardening                            | Other paid leave (paid leave type O)  |
| Leave – jury duty                            | Ancillary and defence leave (paid leave type A)   |
| Leave – long service – cashed out in service | Cash out of leave in service (paid leave type C)  |
| Leave – long service – taken                 | Other paid leave (paid leave type O)  |
| Leave – parental – employer paid             | Paid parental leave (paid leave type P)   |
| Leave – parental – government paid (GPPL)    | Paid parental leave (paid leave type P)   |
| Leave – personal – cashed out in service     | Cash out of leave in service (paid leave type C)  |
| Leave – personal – taken                     | Other paid leave (paid leave type O)  |
| Leave – RSPCA                                | Ancillary and defence leave (paid leave type A)   |

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| Leave – sick  | Other paid leave (paid leave type O)            |
| Leave – State Emergency Service (SES)   | Ancillary and defence leave (paid leave type A) |
| Leave – study   | Other paid leave (paid leave type O)            |
| Leave – paid on termination – annual leave or leave loading accrued after 17 August 1993 paid on a normal termination   | Unused leave on termination (paid leave type U) |
| Leave – paid on termination – long service leave accrued after 17 August 1993 paid on a normal termination  | Unused leave on termination (paid leave type U) |
| Leave – paid on termination – annual leave or leave loading accrued after 17 August 1993, termination for genuine redundancy, invalidity or early retirement scheme reasons | Lump sum A, type code R                         |
| Leave – paid on termination – unused annual leave or leave loading paid on termination that accrued before 17 August 1993   | Lump sum A, type code T                         |
| Leave – paid on termination – long service leave that accrued between 16 August 1978 and 17 August 1993.  | Lump sum A, type code T                         |
| Leave – paid on termination – long service leave that accrued before 16 August 1978   | Lump sum B                                      |
| Loadings – annual leave loading (demonstrably referable to a loss of overtime)  | Overtime  |
| Loadings – annual leave loading (standard)  | Leave type O                                    |
| Loadings – casual loading   | Gross   |
| Ordinary hours  | Gross   |



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| Overtime   | Overtime  |
| Penalties – public holiday   | Gross   |
| Penalties – shift  | Gross   |
| Public holiday - day not worked                                    | Report as if the employee had worked (Gross and any other relevant payment types) |
| Rostered day off (RDO) – hours cashed out in service               | Leave type C  |
| Rostered day off (RDO) – hours taken                               | Leave type O  |
| Salary continuance – payments under a commercially obtained policy | Leave type O  |
| Time off in lieu (TOIL) – hours taken                              | Other paid leave (leave type O)   |
| Time off in lieu (TOIL) – hours cashed out in service              | Overtime  |
| Travel time – Excess, for travel outside ordinary hours            | Overtime  |
| Workers' compensation – no work is performed                       | Leave type W  |
| Workers' compensation – paid after termination                     | Leave type W  |
| Workers' compensation – top-up, no work is performed               | Leave type W  |
| Workers' compensation – top-up, work is performed                  | Gross   |
| Workers' compensation – work is performed                          | Gross   |