ATO Definitions and Report Guidance for Payroll Label Names

This is a list of the fields within a STP report as well as business definitions and guidance.

Payroll Event

ClickSuper Label	ATO Label Name	ATO Business Definition	ATO Business Guidance	ATO Report Guidance
Reporting Party	**Rp**			
BMS Identifier	SoftwareInformationBusinessManagementSystemId	This identifies the Business Management System software used by the employer.		This is allocated to each instance of a payroll solution and allows multiple payroll reports submitted separately to be allocated to the same payee. It must be unique within an ABN /branch. The recommended value is a GUID generated using RFC4122. Once established for that payroll instance, it should not be changed without reference to the STP Business Implementation Guide.
Payer Australian Business Number	Australian Business NumberId	A unique public identifier issued to all entities registered in the Australian Business Register (ABR), to be used in their dealings with government. Companies registered under the Corporations Law and business entities carrying on an enterprise in Australia are entitled to an ABN.	The Withholder Payer Number reported must belong to the payer named in this record.	Identifies the Payer who is responsible for the PAYGW reporting obligations and enables the ATO to record the payroll event against the correct record. It must be the WPN issued by the ATO. Either the ABN or WPN of the Payer must be reported.
Payer Withholding Payer Number	WithholdingPayerNumberId	The Withholding Payer Number (WPN) is allocated to clients who have withholding obligations under Pay As You Go (PAYG) withholding but who do not have an Australian Business Number (ABN). Its primary purpose is for quotation on payment summaries issued to their employees. For example, private individuals not carrying on an enterprise employing a nanny or housekeeper, would be allocated a WPN.		Identifies the Payer who is responsible for the PAYGW reporting obligations and enables the ATO to record the payroll event against the correct record. It must be the WPN issued by the ATO. Either the ABN or WPN of the Payer must be reported.
Payer Branch Code	OrganisationDetailsOrganisationBranchC	The branch number of an organisation. Branch Numbers are issued to organisations that wish to sub-divide their activities in dealing with their tax obligations.		This is used to identify the correct branch of an organisation for the PAYGW obligation. If the Payer does not have a branch number, this must be set to 1.
Payer Name	**OrganisationName**			
Payer Organisation Name	DetailsOrganisationalNameT	The full name by which an organisation is known.		For an ABN, use the legal name of the Payer as per Australian Business Register. For a WPN, use the Payer name registered with the ATO.
Payer Contact Name	PersonUnstructuredNameFullNameT	The name of a person represented in a free format text. It may contain a complete name (first, family and other given names) or parts of it. This representation of a person's name is commonly used where the name is not used for proof of identity matching hence it is not required to be strongly validated. Examples of its use are: The name of the person who is used as a contact on behalf of an Organisation or the name of the recipient of a correspondence.		Name of the person to be contacted on behalf of a Payer. All questions regarding the payroll will be directed to this contact.
Payer Electronic Contact	Electronic Contact			
Payer E-mail Address	ElectronicMailAddressT	Denotes the address of an electronic mail service.		E-mail for the nominated contact person. This will be used for certain processing enquiries and general correspondence.
Payer Business Hours Phone Number	TelephoneMinimalN	The number that is associated to a unique provision of telephone service.		The telephone number for the nominated contact person for the Payer. Include area code. If outside Australia, include country code. 1800, 13 numbers and mobile numbers are allowed.
Payer Postal Address	**AddressDetailsPostal**			
Payer Address Line 1	Line1T	First line utilising free format, that is used to create a semi structured address.		This is the postal address of the Payer. It may be used to send correspondence for TFN declarations. Unit/apartment and street address must be provided in the 1st and 2nd address lines. It may not be necessary to use both lines. The suburb/town/city, state /territory and postcode must be supplied in the separate fields as specified and must not be included in the first or second address line fields.
Payer Address Line 2	Line2T	Second line utilising free format, that is used to create a semi structured address.		Address line 2 is used to complete the postal street address of the Payer. It may be used to send correspondence for TFN declarations.
Payer Suburb /Town	LocalityNameT	A word or combination of words, by which a geographic locality/suburb is designated or known.		This is the suburb, town or locality for the postal address of the Payer. It may be used to send correspondence for TFN declarations.

Payer State /Territory	StateOrTerritoryC	The code that is assigned to each Australian State or Territory		This is the state/territory of the residential address of the payer. This field is required if the country is not provided or Australia. AAT| ACT| NSW| NT| QLD| SA| TAS| VIC| WA
Payer Postcode	PostcodeT	The Australian descriptor for a postal delivery area, aligned with locality, suburb or place		This is the postcode of the postal address of the Payer. It may be used to send correspondence for TFN declarations. This is mandatory if the Payee's country code is either not supplied or Australia (AU).
Payer Country Code	CountryC	This represents the Country Code as prescribed by AS4590 and inherited from ISO 3166		The country code for the postal address of the Payer. It does not need to be supplied if country is AU. ad| ae| af| ag| ai| al| am| ao| aq| ar| as| at| au| aw| ax| az| ba| bb| bd| be| bf| bg| bh| bi| bj| bl| bm| bn| bo| bq| br| bs| bt| bv| bw| by| bz| ca| cc| cd| cf| cg| ch| ci| ck| cl| cm| cn| co| cr| cu| cv| cw| cx| cy| cz| de| dj| dk| dm| do| dz| ec| ee| eg| eh| er| es| et| fi| fj| fk| fm| fo| fr| ga| gb| gd| ge| gf| gg| gh| gi| gl| gm| gn| gp| gq| gr| gs| gt| gu| gw| gy| hk| hm| hn| hr| ht| hu| id| ie| il| im| in| io| iq| ir| is| it| je| jm| jo| jp| ke| kg| kh| ki| km| kn| kp| kr| kw| ky| kz| la| lb| lc| li| lk| lr| ls| lt| lu| lv| ly| ma| mc| md| me| mf| mg| mh| mk| ml| mm| mn| mo| mp| mq| mr| ms| mt| mu| mv| mw| mx| my| mz| na| nc| ne| nf| ng| ni| nl| no| np| nr| nu| nz| om| pa| pe| pf| pg| ph| pk| pl| pm| pn| pr| ps| pt| pw| py| qa| re| ro| rs| ru| rw| sa| sb| sc| sd| se| sg| sh| si| sj| sk| sl| sm| sn| so| sr| ss| st| sv| sx| sy| sz| tc| td| tf| tg| th| tj| tk| tl| tm| tn| to| tr| tt| tv| tw| tz| ua| ug| um| us| uy| uz| va| vc| ve| vg| vi| vn| vu| wf| ws| ye| yt| za| zm| zw
Payroll	**Payroll**			
Pay/Update Date	PaymentRecordTransactionD	Date on which a payment has been made by an entity.		For Submit event, this is the date on which the PAYG withholding for the Payroll Submit Event occurred. It is used to determine what PAYGW period the Payer Gross and PAYGW amounts are to be applied. For Update Event this is the As At date. It must be any date within the financial year that is being updated.
Payee Record Count	InteractionRecordCt	The number of records included in an interaction.		Defines the number of child or PAYEVNTEMP records associated with this PAYEVNT record.
Run Date/Time Stamp	MessageTimestampGenerationDt	The generation date and time (ISO 8601 - UTC) of a Business Signal.		The timestamp of when the payroll or update data was run. It is used to identify the most recent information for a payee.
Submission ID	InteractionTransactionId	This is a unique identifier to identify a transaction.		It must be unique across your ABN, Branch ID and BMS identifier. If requesting a full file replacement, use the submission ID of the initial payevent submit message being replaced.
Full File Replacement Indicator	AmendmentI	Indicator to identify whether the report contains original or amended data.	A choice of TRUE /FALSE values. true = The report contains amended data false = The report does not contain amended data	This is used to indicate when this submission is a full file replacement. TRUE indicates the data provided in this transaction replaces data previously reported under the provided submission ID. It cannot be TRUE for Update events. FALSE indicates this is the original submission or an Update event.
Payer Period Totals	**IncomeTaxAndRemuneration**			
Payer Total PAYGW Amount	PayAsYouGoWithholdingTaxWithheldA	This is the value, during the relevant period, for the amount withheld under the Pay As You Go (PAYG) arrangement.		This is reported as the Payer's PAYGW obligation for the payroll period ending in the pay date. The Payer Total PAYGW amount includes the total value for the payroll period being reported and represents the difference between the last reported YTD and the current report. Refer to STP Business Implementation Guide on what is to be included in this element. This field must not be supplied in the Update Event.
Payer Total Gross Payments	TotalGrossPaymentsWithholdingA	The total of salary, wages and other payments paid during the reporting period from which an amount must be withheld.		This is reported as the Payer's Total Gross payments for the payroll period ending in the pay date. It includes the total value for the payroll period being reported and represents the difference between the last reported YTD and the current report. Refer to STP Business Implementation Guide on what is to be included in this element. This field must not be supplied in the Update Event.
Reporting Party Declaration	**Declaration**			
Payer Declarer Identifier	SignatoryIdentifierT	Identifier defined and used by the ABR device credential holder to identify a user. The user identifier must allow the ABR credential owner or an external auditor to uniquely identify the individual that made the declaration.		The name of the individual that made the declaration for the Payer.
Payer Declaration Date	SignatureD	This is the date on which the declaration is signed by the reporting entity.		This is the date the individual signed and accepted the terms of the declaration on behalf of the Payer.
Payer Declaration Acceptance Indicator	StatementAcceptedI	Indicates that the terms stated in the Declaration Text have been accepted or declined.		This indicates the Payer's acceptance of the declaration statement.
Intermediary	**Int**			
Intermediary ABN	AustralianBusinessNumberId	A unique public identifier issued to all entities registered in the Australian Business Register (ABR), to be used in their dealings with government. Companies registered under the Corporations Law and business entities carrying on an enterprise in Australia are entitled to an ABN.		The ABN of the Registered Agent or Intermediary supplying the data.

Registered Agent Number	TaxAgent NumberId	An external identifier issued by the ATO on behalf of the Tax Agent's Board. It is used to uniquely identify an individual who has been registered by the Board as a Tax Agent.		The Registered Agent Number issued by TPB that is associated with Intermediary ABN. This is not mandatory.
Intermediary Contact Name	PersonUn structured NameFull NameT	The name of a person represented in a free format text. It may contain a complete name (first, family and other given names) or parts of it. This representation of a person's name is commonly used where the name is not used for proof of identity matching hence it is not required to be strongly validated. Examples of its use are: The name of the person who is used as a contact on behalf of an Organisation or the name of the recipient of a correspondence.		This is the authorised nominated contact person for the intermediary.
Intermediary Electronic Contact	**Electroni cContact**			
Intermediary E-mail Address	Electronic MailAddre ssT	Denotes the address of an electronic mail service.		The email address of the nominated contact person for the intermediary.
Intermediary Business Hours Phone Number	Telephon eMinimalN	The number that is associated to a unique provision of telephone service.		The telephone number for the nominated contact person for the Intermediary. Include area code. If outside Australia, include country code. 1800, 13 numbers and mobile numbers are allowed.
Intermediary Declaration	**Declarati on**			
Intermediary Declarer Identifier	**Signator yIdentifie rT**	Identifier defined and used by the ABR device credential holder to identify a user. The user identifier must allow the ABR credential owner or an external auditor to uniquely identify the individual that made the declaration.	The identifier used can be specified by the ABR credential owner providing it allows identification as above. Examples of suitable identifiers include a user login, a full name or an E-mail address.	The name of the individual that made the declaration on behalf of the intermediary.
Intermediary Declaration Date	SignatureD	This is the date on which the declaration is signed by the reporting entity.	The actual date on which the declaration is signed by the reporting entity, not the date on which the relationship commenced or any 'default' or 'dummy' date.	This is the date the individual signed and accepted the terms of the Declaration on behalf of the intermediary.
Intermediary Declaration Acceptance Indicator	Statement AcceptedI	Indicates that the terms stated in the Declaration Text have been accepted or declined.	A choice of TRUE /FALSE values. true = Indicates that the terms stated in the Declaration Text have been accepted. false = Indicates that the terms stated in the Declaration Text have been declined.	This indicates the Payers acceptance of the declaration statement on behalf of the intermediary.

Payroll Event Payee

ClickSuper Label	ATO Label Name	ATO Business Definition	ATO Business Guidance	ATO Report Guidance
Payee	**Payee**			
Payee Identifiers	**Identifiers**			

Payee TFN	TaxFileNumberId	A unique number issued by the Tax Office to individuals and organisations to identify their tax records. It increases the efficiency in administering tax and other Australian Government systems such as income support payments. It is also used as the identifier for clients' income tax roles. A Tax File Number (TFN) can be used externally only for communication with the Tax Office, either directly by the client, or by an external organisation that is required to collect and quote the client's TFN to the Tax Office.		This is to identify an individual within the ATO. If a TFN exemption is being sought, valid TFNs to use are: 000000000 – Where the payee has not completed a TFN declaration, the payee has completed a TFN declaration and chooses not to quote a TFN, the payee has indicated that they applied or enquired about a TFN with the ATO and failed to provide a TFN within 28 days. 111111111 - Where the payee has not provided a TFN but they indicate on the TFN declaration that they have applied or enquired about a TFN with the ATO. 333333333 - Where the payee is under the age of eighteen and earns $350 or less weekly, earns $700 or less fortnightly or earns $1517 or less monthly. 444444444 - Where the payee is a recipient of a social security or service pension or benefit (other than Newstart, sickness allowance, special benefits or partner allowance) an exemption from quoting a TFN may be claimed. 987654321 - Where a payee has quoted a TFN with alpha characters the code 987654321 must be used in place of the quoted TFN. This code must also be used where the TFN quoted cannot be contained in the TFN field. For employment termination payments, in the event the payment is due to the death of an employee, show either the TFN of the trustee for the deceased estate or the TFN of the dependant or non dependant of the deceased employee, whichever is applicable.
Contractor ABN	Australian BusinessNumberId	A unique public identifier issued to all entities registered in the Australian Business Register (ABR), to be used in their dealings with government. Companies registered under the Corporations Law and business entities carrying on an enterprise in Australia are entitled to an ABN.		This is used to allow a Payer to report a voluntary agreement, labour hire or other specific payments. This must be supplied if voluntary agreement income is to be included during the financial year.
Payee Payroll ID	EmploymentPayrollNumberId	Number allocated by the payer payroll system to identify a payee. This identifier will be quoted on any correspondence regarding the payee's declaration to assist correct identification of the payee.		This is used to help identify the payee if they have more than one instance in a payroll system, e.g. payee paid on two separate awards. Used in combination with ABN, Branch, BMS ID and Payee TFN/ABN to identify a unique pay record. A Payevnt message can only contain a single child record per employee per Payee Payroll ID.
Payee Name Details	**PersonNameDetails**			
Payee Family Name	FamilyNameT	The person's last name or surname. The name by which a family group is identified.		This is the payee's family name. Where the payee has a legal single name only, this field must be completed. If a beneficiary receives payment upon a person's death, use either the name of the trustee for the deceased estate or the beneficiary of the deceased person, whichever is applicable.
Payee First Name	GivenNameT	The name given to a person which is that person's identifying name within the family group or the name by which the person is uniquely socially identified; the name borne by an individual, often assigned by his or her parents shortly after birth, as opposed to the inherited surname.		This should be provided unless the payee has a legal single name. For non-individual trustees, split the legal name over name fields.
Payee Other Name	OtherGivenNameT	The middle name given to a person which complements that person's identifying name within the family group or the name by which the person is uniquely socially identified.		
Payee Demographic Details	**PersonDemographicDetails**			
Payee Day of Birth	BirthDm	The date of the day in the month in which an individual was born		If year of birth is not known, do not provide.
Payee Month of Birth	BirthM	The month in which an individual was born		If year of birth is not known, do not provide.
Payee Year of Birth	BirthY	The year in which an individual was born		If unknown, do not provide.
Address Details	**AddressDetails**			
Payee Address Line 1	Line1T	First line utilising free format, that is used to create a semi structured address.		This is the residential address of the Payee. Unit/apartment and street address must be provided in the 1st and 2nd address lines. It may not be necessary to use both lines. The suburb/town/city, state /territory and postcode must be supplied in the separate fields as specified and must not be included in the first or second address line fields.
Payee Address Line 2	Line2T	Second line utilising free format, that is used to create a semi structured address.		Address line 2 is used to complete the residential street address of the payee. This is an optional field and does not need to be populated.
Payee Suburb /Town	LocalityNameT	A word or combination of words, by which a geographic locality/suburb is designated or known.		This is the suburb, town or locality for the residential address of the payee.
Payee State /Territory	StateOrTerritoryC	The code that is assigned to each Australian State or Territory.		This is the state/territory of the residential address of the payee. This field is required if the country is not provided or Australia. AAT| ACT| NSW| NT| QLD| SA| TAS| VIC| WA
Payee Postcode	PostcodeT	The Australian descriptor for a postal delivery area, aligned with locality, suburb or place.		This is the postcode of the contact address of the payee. This is mandatory if the Payee's country code is either not supplied or Australia (AU).

Payee Country Code	CountryC	This represents the Country Code as prescribed by AS4590 and inherited from ISO 3166.		The country code for the residential address of the Payee. It does not need to be supplied if country is AU. ad| ae| af| ag| ai| al| am| ao| aq| ar| as| at| au| aw| ax| az| ba| bb| bd| be| bf| bg| bh| bi| bj| bl| bm| bn| bo| bq| br| bs| bt| bv| bw| by| bz| ca| cc| cd| cf| cg| ch| ci| ck| cl| cm| cn| co| cr| cu| cv| cw| cx| cy| cz| de| dj| dk| dm| do| dz| ec| ee| eg| eh| er| es| et| fi| fj| fk| fm| fo| fr| ga| gb| gd| ge| gf| gg| gh| gi| gl| gm| gn| gp| gq| gr| gs| gt| gu| gw| gy| hk| hm| hn| hr| ht| hu| id| ie| il| im| in| io| iq| ir| is| it| je| jm| jo| jp| ke| kg| kh| ki| km| kn| kp| kr| kw| ky| kz| la| lb| lc| li| lk| lr| ls| lt| lu| lv| ly| ma| mc| md| me| mf| mg| mh| mk| ml| mm| mn| mo| mp| mq| mr| ms| mt| mu| mv| mw| mx| my| mz| na| nc| ne| nf| ng| ni| nl| no| np| nr| nu| nz| om| pa| pe| pf| pg| ph| pk| pl| pm| pn| pr| ps| pt| pw| py| qa| re| ro| rs| ru| rw| sa| sb| sc| sd| se| sg| sh| si| sj| sk| sl| sm| sn| so| sr| ss| st| sv| sx| sy| sz| tc| td| tf| tg| th| tj| tk| tl| tm| tn| to| tr| tt| tv| tw| tz| ua| ug| um| us| uy| uz| va| vc| ve| vg| vi| vn| vu| wf| ws| ye| yt| za| zm| zw
Electronic Contact	**Electronic Contact**			
Payee E-mail Address	Electronic MailAddressT	Denotes the address of an electronic mail service.		The email address the payee wants TFN Declaration notifications sent to.
Payee Phone Number	Telephone MinimalN	The number that is associated to a unique provision of telephone service.		This is the contact phone number of the payee. Include country code and area code. Mobile numbers are acceptable.
Employment Conditions	EmployerConditions			
Payee Commencement Date	EmploymentStartD	The date when a person commenced paid employment.		Refer to the STP Business Implementation Guide for guidance on when to populate this field.
Payee Cessation Date	EmploymentEndD	The date when a person ceases paid employment.		Refer to the STP Business Implementation Guide for guidance on when to populate this field.
Wage Item	**RemunerationIncomeTaxPayAsYouGoWithholding**			
Payroll Run	**PayrollPeriod**			
Period Start Date	StartD	The Period Start Date is the initial date of the period.		For Submit, this is the start date of the pay period. The start and end dates can be the same. For Update, if the message is for the current financial year, then this date must be the same as the pay/update date from the payevnt record. If it is to update a previous financial year, this date must be set to the last date of the relevant financial year.
Period End Date	EndD	The Period End Date is the final date of the period.		For Submit, this is the end date of the pay period. For Update, the Period End Date must be the same as the Period Start Date.
Final Event Indicator	PayrollEventFinalI	This indicates whether the report is the employers final payroll for the current reporting period.	A choice of TRUE/FALSE values. true = report is the employers final payroll data for the current reporting period. false = report is not the employers final payroll data for the current reporting period.	The final event indicator allows a Payer to make a declaration to the ATO that they have provided all the information for each payee for a financial year. This declaration allows the ATO to make the payee information available for income tax return prefill for employees and extinguishes the payers liability to provide a payment summary for that payee.
Individual Non Business Payment Summary	**Individual NonBusiness**			
Payee Gross Payments	GrossA	The amount paid to an employee, company director or office holder in the form of salary, wages, bonuses and commissions.	Include all salary, wages, bonuses and commissions paid to the payee as an employee, company director or office holder. Include the total gross amount before amounts are withheld. Gross payments also include: pensions and annuities; compensation, and sickness or accident pay. Also include the following amounts: - allowances you paid to compensate for specific working conditions and payments for special qualifications or extended hours - allowances you paid to cover expenses that are not tax deductible to the payee - for example, normal home-to-work transport expenses - holiday pay or bonuses, and - amounts you paid for unused long service leave, unused holiday pay and other leave-related payments that accrued after 17 August 1993, except if the amount was paid because the payee ceased employment under an approved early retirement scheme, invalidity or bona fide redundancy	The year to date gross payment that includes all salary, wages, bonuses and commissions paid to a payee, company director or office holder. Do not include amounts reported separately in total allowances, Lump sum payments, CDEP, RESC or Exempt foreign employment income. Refer to the STP Business Implementation Guide for a list of all payments must not be reported. Do not include amounts that have been salary sacrificed. If you need to report CDEP, exempt FEI or INB PAYGW for a payee but no YTD Gross payment exists, record zero for this field.
Payee CDEP Payment Amount	CommunityDevelopmentEmploymentProjectA	The amount of a payment made under a Community Development Employment Project (CDEP) scheme.	A CDEP payment is one of the following: - CDEP scheme wages. These are payments made to participants as a wage for the work they do, for hours worked in excess of the CDEP 'limit', or to trainees under the traineeship program. - CDEP scheme participant supplement from a Centrelink payment. This supplement is an extra payment to make sure that someone getting a CDEP wage component is getting at least the same level of income as an unemployed person.	This is the Year to date CDEP payment amount paid to payees as the income support component of community development employment project (CDEP) wages amount. Include the total gross amount before amounts are withheld for tax. Do not include this amount in the gross payments. If only CDEP payments made, you must record gross payments as zero.
Payee Total INB PAYGW Amount	TaxWithheldA	This is the value, during the relevant period, for the amount withheld under the Pay As You Go (PAYG) arrangement.		This is the year to date PAYGW amounts withheld the gross amounts in this tuple. PAYGW amounts withheld from allowances and lump sum payments can be added to this field. If a PAYGW amount is to be recorded but no YTD Gross payments made, then record zero for Gross Payments.
Payee Exempt Foreign Income Amount	ExemptForeignEmploymentIncomeA	The amount of foreign employment income exempt from income tax in Australia.		This is the year to date Foreign employment income that is exempt from income tax in Australia. If this is the only income received, then gross payments must also be recorded as zero. Do not include this amount in Gross payments.
Voluntary Agreement Payment Summary	**Voluntary Agreement**			

Payee Voluntary Agreement Gross Payment	GrossA	The amount of gross income earned by an independent contractor who has entered into a Pay As You Go withholding voluntary agreement.		This is the year to date amount of payee voluntary agreement payments. Include the total gross amount before amounts are withheld for tax. Contractor ABN must be supplied.
Payee Total Voluntary Agreement PAYGW Amount	TaxWithheldA	This is the value, during the relevant period, for the amount withheld under the Pay As You Go (PAYG) arrangement.		This is the year to date amount of PAYGW a payer has withheld under a Voluntary agreement for PAYG withholding with a contractor (whom they would not ordinarily have a PAYGW liability for).
Business and Personal Services Income Payment Summary	**LabourHireArrangementPayment**			
Payee Labour Hire Gross Payment	GrossA	The amount of gross income earned by an individual worker through a labour hire firm without establishing a contractual arrangement with the worker.	This is the amount of income earned by the payee, including the market value of non-cash benefits.	This is the year to date labour hire payment reported is the gross amount paid to workers who perform work or services directly for a labour firm's clients – regardless of whether they are an employee or independent contractor. Include the total gross amount before amounts are withheld for tax.
Payee Total Labour Hire PAYGW Amount	TaxWithheldA	This is the value, during the relevant period, for the amount withheld under the Pay As You Go (PAYG) arrangement.		This is the year to date payee's labour hire PAYGW tax withheld under the Pay As You go arrangement.
Other Specified Payment Summary	**SpecifiedByRegulationPayment**			
Payee Other Specified Gross Payments	GrossA	The total income received, including tax withheld, for: - tutorial services provided for the Indigenous Tutorial Assistance Scheme of the Department of Education, Science and Training - translation and interpretation services for the Translating and Interpreting Service of the Department of Immigration and Multicultural and Indigenous Affairs - income as a performing artist in a promotional activity	This is the amount of income earned by the payee, including the market value of non-cash benefits.	This is the year to date of other specified gross payments for the payee.
Payee Total Other Specified Payments PAYGW Amount	TaxWithheldA	This is the value, during the relevant period, for the amount withheld under the Pay As You Go (PAYG) arrangement.		This is the year to date payee's other specified payments PAYGW tax withheld under the Pay As You go arrangement.
Joint Petroleum Development Area Payment Summary	**JointPetroleumDevelopmentAreaPayment**			
Payee JPDA Foreign Employment Income Gross Amount	A	The amount received for work or services conducted in a Joint Petroleum Development Area for the financial year.		This is the year to date joint petroleum development area payments of salary, wages, bonuses and commissions paid to the payee as a payee, company director or office holder. Include the total gross amount before amounts are withheld for tax.
Payee JPDA Foreign Employment Income Foreign Tax Paid	ForeignWithholdingA	The amount of foreign tax withheld during the relevant period.		This is the year to date credit available to a payee who received foreign income that is taxable in Australia and for which they paid (or are taken to have paid) tax to a foreign government. This amount includes credits for foreign source capital gains.
Payee Total FEI JPDA PAYGW Amount	TaxWithheldA	This is the value, during the relevant period, for the amount withheld under the Pay As You Go (PAYG) arrangement.		This is the year to date payee's joint petroleum development payments PAYGW tax withheld under the Pay As You Go arrangement. This is the amount of Australian tax withheld on the payees JPDA income.
Working Holiday Maker Payment Summary	**WorkingHolidayMaker**			
Payee Working Holiday Maker Gross Payment	GrossA	The amount earned by the Working Holiday Maker for the relevant period.		This is the year to date working holiday maker payments of salary, wages, bonuses and commissions paid to the payee. Unused annual leave and terminations payments made to a working holiday maker must also be included into YTD totals for Gross and PAYGW amounts. Include the total gross amount before amounts are withheld for tax.
Payee Working Holiday Maker PAYGW Amount	TaxWithheldA	This is the value, during the relevant period, for the amount withheld under the Pay As You Go (PAYG) arrangement.		This is the year to date payee's working holiday maker payments PAYGW tax withheld under the Pay As You go arrangement.
Foreign Employment Income Summary	**PaymentToForeignResident**			
Payee Gross Payments Foreign Employment	GrossA	The total of all gross payments made to the foreign resident payee for the financial year.		This is the assessable year to date foreign employment income including salary, wages, bonuses and commissions paid to the payee as a payee, company director or office holder. Include the total gross amount before amounts are withheld for tax.
Payee Foreign Employment Income Foreign Tax Paid	ForeignWithholdingA	The amount of foreign tax withheld during the relevant period.		This is a year to date credit available to a taxpayer who received foreign income that is taxable in Australia and for which they paid (or are taken to have paid) foreign tax. This amount includes credits for foreign source capital gains.
Payee Total FEI PAYGW Amount	TaxWithheldA	This is the value, during the relevant period, for the amount withheld under the Pay As You Go (PAYG) arrangement.		This is the year to date payee's foreign resident payments PAYGW tax withheld under the Pay As You go arrangement.
Termination Payment Summary	**EmploymentTerminationPayment**			

ETP Code	TypeC	A code that identifies the reason for the Employment Termination Payment (ETP) being made.	Valid values are: B| D| N| O| P| R| S| T R = ETP made because of one of the following: early retirement scheme, genuine redundancy, invalidity, or compensation for personal injury, unfair dismissal, harassment, or discrimination. O = Other ETP not described by R (for example: golden handshake, gratuity, payment in lieu of notice, payment for unused sick leave, or payment for unused rostered days off). S = ETP code R payment received in the current year and received another ETP (code R or code O), or a transitional termination payment, in an earlier income year for the same termination of employment. P = ETP code O payment received in the current year and received another ETP (code R or code O), or a transitional termination payment, in an earlier income year for the same termination of employment. D = Death benefit ETP paid to a dependant of the deceased. B = Death benefit ETP paid to a non-dependant of the deceased and a termination payment was made to the non-dependant in a previous income year for the same termination. N = Death benefit ETP paid to a non-dependant of the deceased. T = Death benefit ETP paid to a trustee of the deceased estate.	Each ETP payment must be reported separately and not aggregated into a year to date value. You can have up to 25 occurrences of ETP payments for a financial year. If more than one ETP payment has been made for the same ETP reason, the ETP payment date must be different. S and P codes are to be used when multiple payments are made for the same ETP that cross financial years. If the payment is a death benefit paid to the trustee of the estate of the deceased, no tax should be withheld from the payment. For death benefit ETPs paid to a dependant, the tax free component and amounts up to the ETP cap are tax free. Amounts above the ETP cap are taxed at the top marginal rate plus Medicare levy. Refer to the STP Business Implementation Guide on instructions on reporting for deceased estates.
Payee ETP Payment Date	PaymentRecordPaymentEffectiveD	Date on which the payment for goods or services was made.	This date is generally used for legal purposes and it may not equate to the payment transaction date.	This is the date the Employment Termination Payment (ETP) was paid. It must be in the same financial year as the Pay/Update date reported for the Payer.
Payee Termination Payment Tax Free Component	SuperannuationTaxFreeComponentA	The tax free component is non-assessable and non-exempt income, that is tax free income.	For Departing Australia Superannuation payments from 1 July 2007, the tax free component is made up of the contributions segment and crystallised segment. The contributions segment consists of contributions made to a fund on or after 1 July 2007 which have not been, and will not be, included in the assessable income of the fund. For employment termination payments, the Tax free component consists of any pre July 1983 segment plus any invalidity segment of the payment. For death benefit employment termination payments, the Tax free component is not assessable income and is not exempt income. For new superannuation income streams from 1 July 2007, the tax free component is made up of the contributions segment and crystallised segment. The contributions segment consists of contributions made to a fund on or after 1 July 2007 which have not been, and will not be, included in the assessable income of the fund. For superannuation lump sum from 1 July 2007, the tax free component is made up of the contributions segment and crystallised segment. The contributions segment consists of contributions made to a fund on or after 1 July 2007 which have not been, and will not be, included in the assessable income of the fund. Note: The crystallised segment may consist of any of the following amounts as at just before 1 July 2007: - The pre-July 1983 component	This is the Employment Termination Payment (ETP) tax free amount for the corresponding ETP reason. Each payment must be recorded separately and not aggregated into a year to date value.
Payee Termination Payment Taxable Component	SuperannuationEmploymentTerminationTaxableComponentTotalA	The amount of the employment termination payment less the Employment Termination Payment (ETP) tax free component.		This is the Employment Termination Payment (ETP) taxable amount for the corresponding ETP reason. Each payment must be recorded separately and not aggregated into a year to date value.
Payee Total ETP PAYGW Amount	TaxWithheldA	This is the value, during the relevant period, for the amount withheld under the Pay As You Go (PAYG) arrangement.		This is the Employment Termination Payment (ETP) PAYGW amount for the corresponding ETP reason. Each amount must be recorded separately and not aggregated into a year to date value.
Lump Sum Payments	**UnusedAnnualOrLongServiceLeavePayment**			
Lump Sum Payment A	**LumpSumPaymentA**			
Payee Lump Sum Payment A Type	LumpSumAC	Indicator to identify the type of Lump sum payment A.	Inform the relevant field with the allowed indicator for the Lump sum payment A type. If the field is greater than zero, this field must be set to one of the allowable indicators as specified below: R = where payment was for a genuine redundancy, invalidity or under an early retirement scheme. T = where payment was not a payment for a genuine redundancy, invalidity or under an early retirement scheme. Blank fill this field if Lump sum payment A field is zero.	This is the Type of Lump Sum payment made. Valid values are R or T. Do not blank fill if no lump sum payment Type A made.
Payee Lump Sum Payment A	LumpSumAA	The amount paid for unused long service leave that accrued after 15 August 1978 but before 18 August 1993; unused holiday pay and other leave related payments that accrued before 18 August 1993 or unused long service leave accrued after 17 August 1993 or unused holiday pay or related payments, where the amount was paid in connection with a payment that includes or consists of a genuine redundancy payment, an early retirement scheme payment or the invalidity segment of an employment termination payment or superannuation payment.		This is the year to date amount paid to the payee for unused service leave accrued, unused holiday pay, redundancy payment, early retirement or superannuation payment.
Payee Lump Sum Payment B	LumpSumBA	The amount paid for unused long service leave that accrued before 16 August 1978.		This is the year to date amount of Lump Sum Payment B and represents the amount paid for unused long service leave that accrued before 16 August 1978. Only 5% of this amount is taxable.

Payee Lump Sum Payment D	LumpSumDA	The amount of genuine redundancy payment or early retirement scheme payment below the tax-free threshold.		This is the year to date amount of Lump Sum Payment D and represents the amount of genuine redundancy payment or early retirement scheme payment below the tax-free threshold. This amount is not taxable and should not be included on the individual's income tax return.
Payee Lump Sum Payment E	LumpSumEA	The amount of back payment received including salary or wages that accrued in a period more than 12 months before the date of payment.		This is the year to date amount of Lump Sum Payment E and represents the amount for back payment of certain amounts including a payment of salary or wages that accrued more than 12 months ago. This entire amount is taxable but an offset may be available.
Allowance Item	**Allowance**			
Allowance Type	TypeC	This indicates the allowance type to be assigned to an individual's taxable allowance amount that is subject to income tax.	Valid values are: Car = Car expense allowance. Transport = Award transport payments up to reasonable amounts. Laundry = Laundry allowances. Meals = Award overtime meal allowance. Travel = Domestic or overseas travel allowance above the reasonable limit and all overseas accommodation allowances. Other = All other allowances for expected deductible expenses.	The type of allowance that is subject to PAYG withholding. Only record allowances that are not required to be included in the Gross payments for the payee. Refer to the STP Business Implementation Guide for details.
Other Allowance Type	OtherAllowanceTypeDe	This is the description or justification of the type of allowance paid to an individual that is not classified elsewhere.		When Allowance type is Other, use this field to describe the type of allowance.
Payee Allowance Amount	IndividualNonBusinessEmploymentAllowancesA	Amounts paid by employers to cover anticipated costs or as compensation for conditions of employment. Allowances may include: - car, travel or transport allowances - award transport payments - these are allowances covering either transport or car expenses which are paid under an industrial law or award that was in force on 29 October 1986 - allowances for tools, clothing or laundry - dirt, height, site, risk, meal or entertainment allowances - allowances for qualifications - for example, a first aid certificate - any reimbursement of car expenses - calculated by reference to the distance travelled by the car - which is an exempt car expense payment benefit for fringe benefits tax purposes.		This is the year to date amount for the specific allowance type. Amounts recorded here are not included in Gross payments. Any PAYGW amounts withheld from allowances is to be aggregated into the PAYGW amount recorded against an income type. If no other gross income is recorded, use the INB PAYGW amount and record zero for the gross amount fields.
Deduction Item	**Deduction**			
Deduction Type	TypeC	This indicates the deduction type to be assigned to an individual's allowance amount that is subject to income tax.		The valid deduction types are Fees and Workplace Giving.
Payee Deduction Amount	A	The amount deducted from an individual's pay.		This is the year to date amount deducted from the payees pay. If you have made payments to more than two associations for a specific deduction type, show the year to date sum of the deduction amount. This amount must be included in the Gross payments value.
Super Entitlement Year To Date	**SuperannuationContribution**			
Super Liability Amount	EmployerContributionsSuperannuationGuaranteeA	Contribution made by an employer for the benefit of an employee as mandated by super guarantee legislation		This is the year to date value of amounts of Super Liability that has accrued. You can report the amount appearing on payslips. Refer to STP Business Implementation Guide for detailed instructions. Either the OTE amount or the Super Liability Amount must be supplied.
OTE Amount	OrdinaryTimeEarningsA	This is the value, during the relevant period, for what an individual has earned during their ordinary hours of work.		This is the year to date ordinary time earnings as defined in section 6 of the Superannuation Guarantee (Administration) Act 1992. Either the OTE amount or the Super Liability Amount should be entered.
Reportable Employer Super Contribution	EmployerReportableA	This is the value, during the relevant period, for employer superannuation contributions that are additional to the compulsory contributions where the employee influenced the rate or amount of contribution.	Contributions made by the employer for an employee in respect of an income year where ALL of the following apply: - The employee influenced the rate or amount of super the employer contributed for them - The contributions are additional to the compulsory contributions employer must make under any of the following 1 - The superannuation guarantee law. 2 - An industrial agreement. 3 - The trust deed or governing rules of a super fund. 4 - a federal, state or territory law.	This is the year to date value of Reportable Employer Super Contributions. Report throughout the financial year or when available. Refer to the STP Business Implementation Guide for detailed instructions on reporting.
Reportable Fringe Benefits Amount	**IncomeFringeBenefitsReportable**			
Taxable				
Payee RFB Taxable Amount	TaxableIncomeFringeBenefitsReportableA	This is the value, during the relevant period, for reportable fringe benefit provided to an employee (or their associate, such as a family member) in respect of employment.	Benefits can be provided by employer's associate or by a third party under an arrangement with the employer. An employee can be a current, future or former employee.	This is the grossed up year-to-date taxable total of the fringe benefits provided to a payee in the fringe benefits tax (FBT) year (1 April to 31 March).
Exempt				
Payee RFB Exempt Amount	ExemptIncomeFringeBenefitsReportableA	Indication of the termination of the payer /payee relationship before the declaration /relationship has been reported to the ATO.	When a payment arrangement relationship between two parties has been terminated before the declaration/relationship has been reported to the ATO this field must be set to T. In all other cases it is to be set to blank.	Set this field to T if the payer/payee relationship was terminated before the TFND was sent to the ATO. Do not blank fill if not applicable.
Onboarding	**Onboarding**			
Employment Details	**TFND**			
Payee Terminated Indicator	PaymentArrangementTerminationC	Indication of the termination of the payer /payee relationship before the declaration /relationship has been reported to the ATO.	When a payment arrangement relationship between two parties has been terminated before the declaration/relationship has been reported to the ATO this field must be set to T. In all other cases it is to be set to blank.	Set this field to T if the payer/payee relationship was terminated before the TFND was sent to the ATO. Do not blank fill if not applicable.

Payee Residency Status	Residency TaxPurposesPersonStatusC	A code which identifies the residency status of an individual, for tax purposes.	Valid values are: Resident = Resident Non-Resident = Non-Resident Working Holiday Maker = Working Holiday Maker	This is the code stating what type of residency status the payee has for tax purposes.
Basis of Payment Code	PaymentArrangement PaymentBasisC	The basis of payment indicates the type of arrangement between the payer and payee.	F = Full time payees; P = Part time payees; C = Casual payees; L = Labour hire payees; S = Pension or Annuity payees	This is the type of arrangement made between the Payer and payee.
Tax Free Threshold Claimed	TaxOffset ClaimTaxFreeThresholdI	The tax-free threshold is the amount of income that can be earned each year that is not taxed (this threshold can vary each year). It is available only to people who are Australian residents for tax purposes.	If this rebate has been claimed this field must be set to True, otherwise this field must be set to False.	This indicates if payee is claiming an amount of income each financial year that is not taxed.
Study and Training Loan Repayment Indicator	IncomeTaxPayAsYouGoWithholdingStudyAndTrainingLoanRepaymentI	Indicates whether an individual has a study or training loan to determine whether additional withholding should be made from a payment to cover the compulsory repayments for these loans. This includes loans paid by the Australian Government to individuals undertaking higher education, trade apprenticeships and other training programs, but excludes loans paid under the Student Financial Supplement Scheme.	If an individual has either a Higher Education Loan Program (HELP) loan, Student Start-up Loan (SSL), ABSTUDY Student Start-up Loan (ABSTUDY SSL) or Trade Support Loan (TSL) the indicator must be set to True. Otherwise the field must be set to False.	
Student Financial Supplement Scheme Loan indicator	:StudentLoanStudentFinancialSupplementSchemeI	Indicates whether the tax payer has a Student Financial Supplement Scheme, which is a voluntary loan scheme for tertiary students to help cover their expenses while they studied. Five years after the loan is taken out the Tax Office becomes responsible for collecting the outstanding loan, and the loan becomes an accumulated Financial Supplement debt. Compulsory repayments of accumulated Financial Supplement debts are made through the tax system when the payee's taxable income is above the minimum threshold. Note: The Student Financial Supplement Scheme closed on 31 December 2003 and no new loans are being issued. There are no changes to the collection of existing financial supplement debts, which will continue to be collected through the tax system.	Where a student scheme debt is notified this field must be set to True, otherwise the field must be set to False.	This indicates if a payee has an existing Financial Supplement debt.
Payee Declaration	**Declaration**			
Payee Declaration Acceptance Indicator	Statement AcceptedI	Indicates that the terms stated in the Declaration Text have been accepted or declined.	A choice of TRUE/FALSE values. true = Indicates that the terms stated in the Declaration Text have been accepted. false = Indicates that the terms stated in the Declaration Text have been declined.	If this provided as True or False then the information supplied is considered a TFN declaration. This indicator specifies whether that the payee has accepted the declaration statement in relation to the TFN declaration. If this is True then Employment details are required. If this is False then report as many Employment details as are known. Refer to the STP Business Implementation Guide for further detailed instructions on using the payroll event as a TFN declaration.
Payee Date Declaration Signed	SignatureD	This is the date on which the declaration is signed by the reporting entity.	The actual date on which the declaration is signed by the reporting entity, not the date on which the relationship commenced or any 'default' or 'dummy' date.	This is the date the payee signed the declaration.