[Title of document]	Australian Government
# Single Touch Payroll	Australian Taxation Office

Version	**0.2**
Version Date	**12/05/2017**

Column	Description
MST Seq. No.	The Data elements Sequence Number as per the Update Event Message Structure Table.
MST Heading	The name of the MST element grouping.
MST Tuple	The name of the MST tuple grouping.
ATO Reporting Label	The ATO Business language name of the element.
Description	Description of the data element.
Context	How the ATO will be using the data element.
Rules	The business rules around the usage of the data element.
Internal Change	This field outlines the changes required to this version of the spreadsheet

Legend

	Indicates where changes are proposed to description, context or rules from what is indicated in the payroll event.
	Indicates an element that is currently in the payroll event but is being removed and would not form part of the update event.

MST Seq. No (yet to be defined by eCSD)	MST Heading (yet to be defined by eCSD)	MST Tuple (yet to be defined by eCSD)	ATO Reporting Label	Description	Context	Rules	MST Seq. No. in PAYEVNT
	INTERMEDIARY DECLARATION		Registered Agent Declarer Identifier	The name of the individual that made the declaration in relation to the update event on behalf of the Registered Agent.	Used to identify the individual that made the declaration for the Registered Agent.	Mandatory when submitted by Registered Agent.	PAYEVNT41
	INTERMEDIARY DECLARATION		Registered Agent Declaration Date	The date the individual made the declaration in relation to the update event on behalf of the Registered Agent.	Determines the date of the signature that ensures the acceptance of the terms of the Declaration.	Mandatory when submitted by Registered Agent.	PAYEVNT42
	INTERMEDIARY DECLARATION		Registered Agent Declaration Indicator	The indicator that shows the individual has accepted the declaration statement in relation to the update event on behalf of the Registered Agent.	Indicates the Registered Agent has accepted the declaration statement.	Mandatory when submitted by Registered Agent.	PAYEVNT43
	INTERMEDIARY ORGANISATION		Registered Agent ABN	The ABN of the Registered Agent supplying the update event data.	Used as part of the authentication process and also used to identify the organisation submitting the form.	Mandatory when submitted by Registered Agent and must be a valid ABN.	PAYEVNT64
	INTERMEDIARY ORGANISATION		Registered Agent Number	The registered agent number of the registered Tax Agent or registered BAS Agent.	Required for authorising Intermediaries.	Mandatory when submitted by Registered Agent and must be a valid RAN/TAN.	PAYEVNT65
	INTERMEDIARY ORGANISATION		Registered Agent Email Address	Email address for the nominated contact person.	Acknowledgment of receipt of the report and used to contact the nominated contact person.	Optional.	PAYEVNT66
	INTERMEDIARY ORGANISATION		Registered Agent Business Hours Phone Number	Telephone number for the nominated contact person.	Used to contact the nominated contact person.	Mandatory when submitted by Registered Agent.	PAYEVNT67
	INTERMEDIARY ORGANISATION		Registered Agent Contact Name	Authorised contact person for the Registered Agent.	Used as the nominated contact person for the registered agent.	Mandatory when submitted by Registered Agent.	PAYEVNT68
	PAYER / SUPPLIER ORGANISATION		Payer E-mail Address	Email address for the nominated contact person.	Acknowledgment of receipt of the report, certain processing enquiries and general correspondence.	Optional.	PAYEVNT15
	PAYER / SUPPLIER ORGANISATION		Payer Business Hours Phone Number	Telephone number for the nominated contact person.	Used to contact the nominated contact person.	Mandatory.	PAYEVNT16
	PAYER / SUPPLIER ORGANISATION		Payer Australian Business Number	The ABN of the payer the update event data relates to.	Enables the ATO to record the update event against the correct client account.	Conditional. Must be provided when WPN is not.	PAYEVNT2
	PAYER / SUPPLIER ORGANISATION		Payer Withholding Payer Number	The WPN of the payer the update event data where a withholder does not have an ABN.	Enables the ATO to record the update event against the correct client account.	Conditional. Must be provided when ABN is not.	PAYEVNT3
	PAYER / SUPPLIER ORGANISATION		Payer Branch Code	The branch number of the payer. Branch Numbers are issued to organisations that sub-divide their activities to deal with their tax obligations.	Identify the correct client account the report relates to.	Mandatory. If the payer does not have a branch number this field must be set to 001.	PAYEVNT4
	PAYER / SUPPLIER ORGANISATION		Payer Organisation Name	Entity legal name as per the Australian business register can either be a non-individual or an individual name or individual payer name assigned a WPN.	Used as part of the event authentication. Used to identify the organisation the report relates to. If the supplier is a computer service provider supplying data on behalf of a payer, then the name of the computer service provider must appear in this field.	Mandatory.	PAYEVNT5
	PAYER / SUPPLIER ORGANISATION		Payer Contact Name	The name of the person who is used as a contact on behalf of an Organisation.	Questions relating to report content will be directed to this contact.	Optional.	PAYEVNT6

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	PAYER / SUPPLIER ORGANISATION		BMS Identifier	This is a payer defined ID in a Business Management System (BMS) to identify the BMS used when generating the update event.	Used to identify an update event where a payer utilises two or more BMS's within in their business when running their payroll processes, e.g. offices in different physical locations running their own payroll and BMS.	Optional.	PAYEVNT63
	PAYER POSTAL ADDRESS		Payer Suburb/Town	These fields form the contact address for the payer.	Used to contact the nominated contact person.	Mandatory.	PAYEVNT10
	PAYER POSTAL ADDRESS		Payer State/Territory	These fields form the contact address for the payer.	Used to contact the nominated contact person.	Conditional. Only to be supplied when the Payer's country code is either set to blank or Australia (AU)	PAYEVNT11
	PAYER POSTAL ADDRESS		Payer Postcode	These fields form the contact address for the payer.	Used to contact the nominated contact person.	Conditional. Only to be supplied when the Payer's country code is either set to blank or Australia (AU)	PAYEVNT12
	PAYER POSTAL ADDRESS		Payer Country Code	The country for the postal address of the payer.	Used to contact the nominated contact person.	Optional.	PAYEVNT14
	PAYER POSTAL ADDRESS		Payer Address Line 1	These fields form the contact address for the payer.	Used to contact the nominated contact person.	Mandatory.	PAYEVNT8
	PAYER POSTAL ADDRESS		Payer Address Line 2	These fields form the contact address for the payer.	Used to contact the nominated contact person.	Optional.	PAYEVNT9
	PAYROLL RUN	FULLFILEREPLACEMENT	Full File Replacement Indicator	This indicator identifies the report as a replacement for a previously submitted report.	Used to indicate that the previous payroll event needs to be replaced.	Mandatory. Must be set to False.	PAYEVNT19
	PAYROLL RUN		Pay/Update Date	This is the as at date for all payees reported in the update event.	Payroll Event Used to identify the withholding date. **Update Event Is the 'As at Date'. This date can be any date within the financial year.**	Mandatory.	PAYEVNT69
	PAYROLL RUN		Submission ID	A unique identifier to identify a transaction sent to the ATO.	Used in duplicate checking.	Mandatory.	PAYEVNT7
	PAYROLL RUN		Payee Record Count	Count of the number of child records attached to this parent for this update event.	Used to ensure the correct number of child records are processed.	Mandatory.	PAYEVNT70
	PAYROLL RUN		Run Date/Time Stamp	Date that the event was run - date/time stamp date.	To identify the latest report to display to the employee in myGov.	Mandatory.	PAYEVNT71
	REPORTING PARTY DECLARATION		Payer Declarer Identifier	The name of the individual that made the declaration in relation to the update event on behalf of the payer.	Used to identify the individual that made the declaration for the payer.	Mandatory.	PAYEVNT37
	REPORTING PARTY DECLARATION		Payer Declaration Date	The date the individual made the declaration in relation to the update event on behalf of the payer.	Determines the date of the signature that ensures the acceptance of the terms of the Declaration.	Mandatory.	PAYEVNT38
	REPORTING PARTY DECLARATION		Payer Declaration Acceptance Indicator	The indicator the individual has accepted the declaration statement in relation to the update event on behalf of the payer.	Indicates the payer has accepted the declaration statement.	Mandatory.	PAYEVNT39

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	TAXATION ITEM		Payer Total PAYGW Amount	The pay period total of all the payees withheld amounts in the payroll event reportable this financial year.	Payroll Event This amount will be used as the payer's PAYGW obligations. This will be used to prefill BAS reporting. **Update Event** **This must be NULL.**	Mandatory. Must be set to NULL.	PAYEVNT20
	WAGE ITEM		Payer Total Gross Payments	The pay period total of all the gross payments paid to all payees within the payroll event reportable this financial year.	Payroll Event Used to determine and prefill W1 amount on the payers latest Activity Statement **Update Event** **This must be NULL.**	Mandatory. Must be set to NULL.	PAYEVNT22

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	ALLOWANCE ITEM	AllowanceItem	Payee Allowance Amount	Total amount of allowances received by the payee not included in Gross payments.	Used in the generation of EOFY summary for the payee.	Tuple is optional and this element is mandatory. Repeat field up to 30.	PAYEVNTEE62
	ALLOWANCE ITEM	AllowanceItem	Allowance Type	This indicates the allowance type to be assigned to a payee's taxable allowance amount that is subject to income tax.	Used in the generation of EOFY summary for the payee.	Tuple is optional and this element is mandatory. Repeat field up to 30.	PAYEVNTEE7
	ALLOWANCE ITEM	AllowanceItem	Other Allowance Type	This is the description or justification of the type of allowance paid to a payee that is not classified elsewhere.	Used in the generation of EOFY summary for the payee.	Mandatory if PAYEVNTEE7 = Other Repeat field up to 30.	PAYEVNTEE8
	DEDUCTION ITEM	DeductionItem	Deduction Type	Indicates the deduction type to be assigned to a payee's reported financial deduction for a given reporting period. Valid values are: Fees - Expense Union Or Professional Association Fee. Workplace Giving - Expense Workplace Giving.	Used in the generation of EOFY summary for the payee.	Tuple is optional and this element is mandatory. Repeats 2 times	PAYEVNTEE10
	DEDUCTION ITEM	DeductionItem	Payee Deduction Amount	Total amount paid to deductible gift recipients on behalf of the payee or The total of amounts paid to unions or professional associations on behalf of the payee.	Used in the generation of EOFY summary for the payee.	Tuple is optional and this element is mandatory. Repeats 2 times	PAYEVNTEE87
	PAYEE		Payee Payroll ID	Unique identifier assigned to the payee in the payer's payroll system.	Used to help identify the payee if they have more than one instance in a payroll system, e.g. payee paid on 2 separate awards.	Mandatory.	PAYEVNTEE11
	PAYEE		Payee TFN	A unique number issued by the ATO to individuals to identify their tax records. Where a TFN is not completed, not required to be quoted, chosen not to be quoted or is invalid. Then a TFN code must be used. 000000000 - 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 - If a payment summary is prepared for a payee who does not provide a TFN but they indicate on the TFN declaration that they have applied or enquired about a TFN with the ATO. 33333333 - 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 New start, 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.	Used to identify the individual within the ATO. Used as part of Tax File Declaration (TFND). Displayed as part of EOFY summary information for an payee.	Mandatory.	PAYEVNTEE13

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	PAYEE		Payee Family Name	The payee's surname or family name. The name by which a family group is identified.	Matching and identifying the individual. Displayed as part of EOFY summary information for an payee.	Mandatory. Where the payee has a legal single name only, this field must be completed. If the payment is due to another person's death, show either the name of the trustee for the deceased estate or the beneficiary of the deceased person, whichever is applicable.	PAYEVNTEE15
	PAYEE		Payee First Name	The name given to a payee which is that person's identifying name within the family group or the name by which the person is uniquely socially identified.	Matching and identifying the individual. Displayed as part of EOFY summary information for an payee.	Optional.	PAYEVNTEE16
	PAYEE		Payee Other Name	The middle name given to a payee which complements that person's identifying name.	Matching and identifying the individual. Displayed as part of EOFY summary information for an payee.	Optional.	PAYEVNTEE17
	PAYEE		Payee Date of Birth	The payee's date of birth.	Matching and identifying the individual.	Optional. format DDMMCCYY	PAYEVNTEE18
	PAYEE		Payee Address Line 1	The contact address of the payee.	Matching and identifying the individual.	Mandatory.	PAYEVNTEE21
	PAYEE		Payee Address Line 2	The contact address of the payee.	Matching and identifying the individual.	Optional.	PAYEVNTEE22
	PAYEE		Payee Suburb/Town	The suburb, town or locality for the address of the payee.	Matching and identifying the individual.	Mandatory.	PAYEVNTEE23
	PAYEE		Payee State/Territory	The state/territory for the address of the payee.	Matching and identifying the individual.	Mandatory if PAYEVNTEE27 is NULL or Australia (AU)	PAYEVNTEE24
	PAYEE		Payee Post Code	The postcode for the address of the payee.	Matching and identifying the individual.	Mandatory if PAYEVNTEE27 is NULL or Australia (AU)	PAYEVNTEE25
	PAYEE		Payee Country Code	The country for the postal address of the payee.	Matching and identifying the individual.	Optional.	PAYEVNTEE27
	PAYEE		Contractor ABN	To allow a payer to report a voluntary agreement, labour hire or other specified payment.	Used to identify the individual within the ATO.	Optional.	PAYEVNTEE91
	PAYEE		Payee Commencement Date	The date the payer/payee relationship commenced.	Establishes the link between the payee and payer.	Optional.	PAYEVNTEE92
	PAYEE		Payee Cessation Date	The date the payer/payee relationship ceased.	Ends the link between the payee and payer.	Optional.	PAYEVNTEE93
	PAYEE		Payee E-mail Address	Email address of the payee.	Matching and identifying the individual.	Optional.	PAYEVNTEE94
	PAYEE		Payee Phone Number	Telephone number of the payee.	Matching and identifying the individual.	Optional.	PAYEVNTEE95
	PAYROLL RUN		Final Event Indicator	This indicator is a declaration that the payer has notified under 389-5 or 389-15 all the information that the payer would otherwise be required to give under sections 16-153, 16-155 and 16-165 relating to payments made in the financial year to this payee.	Used to trigger EOFY summary and income tax prefill processes for the payee.	Mandatory. TRUE = The report contains the employer's final payroll data for the current financial year data FALSE = The report is not the final remaining in the reporting period.	PAYEVNTEE110

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	PAYROLL RUN		Period start date	Start date of the pay period.	Payroll Event Used for data analytics **Update Event** **Where an Update Event is submitted after the EOFY, this data element will be the last day of the FY.**	Mandatory.	PAYEVNTEE29
	PAYROLL RUN		Period end date	End date of the pay period.	Payroll Event Used for data analytics **Update Event** **Period End Date equals Period Start Date for an Update Event.**	Mandatory.	PAYEVNTEE30
	SUPER ENTITLEMENT YEAR TO DATE		Reportable Employer Super Contributions	Additional superannuation contributions made by a payer, such as contributions made on behalf of any payee under a salary sacrifice arrangement. Reportable employer superannuation contributions do not include: super guarantee contributions, compulsory contributions made under an industrial agreement or post tax member contributions.	Used in the generation of EOFY summary for the payee.	Optional.	PAYEVNTEE111
	SUPER ENTITLEMENT YEAR TO DATE		OTE Amount	Ordinary time earnings as defined in section 6 of the Superannuation Guarantee (Administration) Act 1992.	Used in analytical processes to ensure the payer is meeting their Superannuation Guarantee obligations.	Mandatory if PAYEVNTEE84 is NULL.	PAYEVNTEE61
	SUPER ENTITLEMENT YEAR TO DATE		Super Guarantee Amount	The year to date value of amounts of Super Guarantee entitlement that has accrued.	Used in analytical processes to ensure the payer is meeting their Superannuation Guarantee obligations.	Mandatory if PAYEVNTEE61 is NULL.	PAYEVNTEE84
	WAGE AND TAXATION ITEM	BusinessAndPersonalServicesIncomePaymentSummary	Payee Total Labour Hire PAYGW Amount	PAYGW tax withheld under the Pay As You Go arrangement.	Used in the generation of EOFY summary for the payee.	Tuple is optional and this element is mandatory.	PAYEVNTEE114
	WAGE AND TAXATION ITEM	BusinessAndPersonalServicesIncomePaymentSummary	Payee Gross Payments Labour Hire	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.	Used in the generation of EOFY summary for the payee.	Tuple is optional and this element is mandatory.	PAYEVNTEE48
	WAGE AND TAXATION ITEM	Exempt	Payee RFB Exempt Amount	Where the total taxable value of the fringe benefits provided to a payee by an exempt payer supplying a payment summary in the fringe benefits tax (FBT) year (1 April to 31 March) exceeds the limit, the grossed-up taxable value of those benefits must be recorded on the payee's payment summary.	Used in the generation of EOFY summary for the payee.	Tuple is optional and this element is optional.	PAYEVNTEE126
	WAGE AND TAXATION ITEM	ForeignEmploymenetIncomeSummary	Payee Total FEI PAYGW Amount	PAYGW tax withheld under the Pay As You Go arrangement.	Used in the generation of EOFY summary for the payee.	Tuple is optional and this element is mandatory.	PAYEVNTEE112
	WAGE AND TAXATION ITEM	ForeignEmploymenetIncomeSummary	Payee Foreign Employment Income Foreign Tax Paid	A 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.	Used in the generation of EOFY summary for the payee.	Tuple is optional and this element is mandatory.	PAYEVNTEE118
	WAGE AND TAXATION ITEM	ForeignEmploymenetIncomeSummary	Payee Gross Payments Foreign Employment	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.	Used in the generation of EOFY summary for the payee.	Tuple is optional and this element is mandatory.	PAYEVNTEE119
	WAGE AND TAXATION ITEM	IndividualNonBusinessPaymentSummary	Payee Total INB PAYGW Amount	PAYGW tax withheld under the Pay As You Go arrangement.	Used in the generation of EOFY summary for the payee.	Tuple is optional and this element is mandatory.	PAYEVNTEE130
	WAGE AND TAXATION ITEM	IndividualNonBusinessPaymentSummary	Payee Gross Payments Individual	The year to date total 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.	Used in the generation of EOFY summary for the payee.	Tuple is optional and this element is mandatory.	PAYEVNTEE47

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	WAGE AND TAXATION ITEM	IndividualNonBusinessPaymentSummary	Payee Exempt Foreign Income Amount	This is foreign employment income that is exempt under either section 23AG (exempt foreign employment income) or section 23AF (approved project exempt foreign employment income).	Used in the generation of EOFY summary for the payee.	Tuple is optional and this element is optional.	PAYEVNTEE49
	WAGE AND TAXATION ITEM	IndividualNonBusinessPaymentSummary	Payee CDEP Payment Amount	Payment 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.	Used in the generation of EOFY summary for the payee.	Tuple is optional and this element is optional.	PAYEVNTEE60
	WAGE AND TAXATION ITEM	JointPetroleumDevelopmentAreaPaymentSummary	Payee FEI JPDA Foreign Tax Paid	A 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.	Used in the generation of EOFY summary for the payee.	Tuple is optional and this element is mandatory.	NEW
	WAGE AND TAXATION ITEM	JointPetroleumDevelopmentAreaPaymentSummary	Payee Total FEI JPDA PAYGW Amount	PAYGW tax withheld under the Pay As You Go arrangement.	Used in the generation of EOFY summary for the payee.	Tuple is optional and this element is mandatory.	PAYEVNTEE113
	WAGE AND TAXATION ITEM	JointPetroleumDevelopmentAreaPaymentSummary	Payee Gross Payments JPDA Foreign Employment	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.	Used in the generation of EOFY summary for the payee.	Tuple is optional and this element is mandatory.	PAYEVNTEE120
	WAGE AND TAXATION ITEM	OtherSpecifiedPaymentSummary	Payee Total Other Specified Payments PAYGW Amount	PAYGW tax withheld under the Pay As You Go arrangement.	Used in the generation of EOFY summary for the payee.	Tuple is optional and this element is mandatory.	PAYEVNTEE116
	WAGE AND TAXATION ITEM	OtherSpecifiedPaymentSummary	Payee Gross Payments Other Specified Payments	The total income received by a taxpayer, including tax withheld, that is: - income from tutorial services provided for the Indigenous Tutorial Assistance Scheme of the Department of Education, Science and Training - income from 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.	Used in the generation of EOFY summary for the payee.	Tuple is optional and this element is mandatory.	PAYEVNTEE122
	WAGE AND TAXATION ITEM	Taxable	Payee RFB Taxable Amount	The 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).	Used in the generation of EOFY summary for the payee.	Tuple is optional and this element is mandatory.	PAYEVNTEE125
	WAGE AND TAXATION ITEM	TerminationPaymentSummary	Payee Total ETP PAYGW Amount	PAYGW tax withheld under the Pay As You Go arrangement.	Used in the generation of EOFY summary for the payee.	Tuple is optional and this element is mandatory. Repeats 25 times	PAYEVNTEE117
	WAGE AND TAXATION ITEM	TerminationPaymentSummary	Payee ETP Payment Date	Date Employment Termination Payment was paid.	Used to display ETP payment date.	Tuple is optional and this element is mandatory. Repeats 25 times.	PAYEVNTEE123
	WAGE AND TAXATION ITEM	TerminationPaymentSummary	ETP Code	Code that identifies the reason for the Employment Termination Payment (ETP) being made.	Used to display the type of ETP payment.	Tuple is optional and this element is mandatory. Repeats 25 times.	PAYEVNTEE34
	WAGE AND TAXATION ITEM	TerminationPaymentSummary	Payee ETP Tax Free Component	Non-assessable and non-exempt income, that is tax-free income part of Employment Termination Payment.	Used to display the ETP tax free amount.	Tuple is optional and this element is mandatory. Repeats 25 times.	PAYEVNTEE50
	WAGE AND TAXATION ITEM	TerminationPaymentSummary	Payee ETP Taxable Component	Total amount of the employment termination payment less the ETP tax-free component of the payment.	Used to display the ETP taxable amount.	Tuple is optional and this element is mandatory. Repeats 25 times.	PAYEVNTEE51
	WAGE AND TAXATION ITEM	VoluntaryAgreementPaymentSummary	Payee Total Voluntary Agreement PAYGW Amount	PAYGW tax withheld under the Pay As You Go arrangement.	Used in the generation of EOFY summary for the payee.	Tuple is optional and this element is mandatory.	PAYEVNTEE115
	WAGE AND TAXATION ITEM	VoluntaryAgreementPaymentSummary	Payee Gross Payments Voluntary Agreement	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.	Used in the generation of EOFY summary for the payee.	Tuple is optional and this element is mandatory.	PAYEVNTEE57
	WAGE AND TAXATION ITEM	WageItem	Payee Lump Sum Payment B	Amount paid for unused long service leave that accrued before 16 August 1978. Only 5% of this amount is taxable.	Used in the generation of EOFY summary for the payee.	Tuple is optional and this element is optional.	PAYEVNTEE54

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	WAGE AND TAXATION ITEM	WageItem	Payee Lump Sum Payment D	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.	Used in the generation of EOFY summary for the payee.	Tuple is optional and this element is optional.	PAYEVNTEE55
	WAGE AND TAXATION ITEM	WageItem	Payee Lump Sum Payment E	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.	Used in the generation of EOFY summary for the payee.	Tuple is optional and this element is optional.	PAYEVNTEE56
	WAGE AND TAXATION ITEM	WageItem | LumpSumPaymentA	Payee Lump Sum Payment A	Amount paid for: * unused long service leave that accrued after 15 August 1978 but before 18 August 1993, * unused annual leave and other related leave that accrued before 18 August 1993, or * unused long service leave accrued after 17 August 1993 or unused annual leave or related leave, 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 benefit.	Used in the generation of EOFY summary for the payee.	Tuple is optional and this element is mandatory.	PAYEVNTEE52
	WAGE AND TAXATION ITEM	WageItem | LumpSumPaymentA	Payee Lump Sum Payment A Type	If Lump sum payment A field is greater than zero, this field must be set to one of the following: 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.	Used in the generation of EOFY summary for the payee.	Tuple is optional and this element is mandatory.	PAYEVNTEE53
	WAGE AND TAXATION ITEM		Payee Gross Payments Working Holiday Maker	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.	Used in the generation of EOFY summary for the payee.	Optional.	NEW
	WAGE AND TAXATION ITEM		Payee Total Working Holiday maker PAYGW Amount	PAYGW tax withheld under the Pay As You Go arrangement.	Used in the generation of EOFY summary for the payee.	Optional.	NEW

MST Seq. No (yet to be defined by eCSD)	MST Heading (yet to be defined by eCSD)	MST Tuple (yet to be defined by eCSD)	ATO Reporting Label	Description	Context	Rules	MST Seq. No. in PAYEVNTEE
	ONBOARDING	ONBOARDING	Payee Tax Offset Variation Amount	The amount of tax offset being claimed. Reported to the employer on the Withholding Declaration Form (Question 7).	Used to validate the amount withheld from a payee.	Optional. **If provided then must be set to NULL.**	PAYEVNTEE103
	ONBOARDING	ONBOARDING	Payee Higher Education Loan Program (HELP) Indicator	Indicates if employee has an existing HELP debt. Yes or No. (Question 11 a under current TFND, new Question 9 a).	Used to remove the obligation for an employer to submit a TFND via current processes.	Optional. **If provided then must be set to NULL.**	PAYEVNTEE104
	ONBOARDING	ONBOARDING	Payee Trade Support Loan Indicator	Indicates if employee has an existing TSL debt. Yes or No. (Question 11 a under current TFND, new Question 9 a).	Used to remove the obligation for an employer to submit a TFND via current processes.	Optional. **If provided then must be set to NULL.**	PAYEVNTEE105
	ONBOARDING	ONBOARDING	Payee Student Loan Indicator	Indicates if employee has existing Financial Supplement debt. Yes or No. (Question 11 b under current TFND, new Question 9b).	Used to remove the obligation for an employer to submit a TFND via current processes.	Optional. **If provided then must be set to NULL.**	PAYEVNTEE106
	ONBOARDING	ONBOARDING	Payee Employment Type Code	This field must be set to one of the following codes F - full time employee P - part time employee C - casual Employee L - labour hire employee S - pension/annuity payee	Used to remove the obligation for an employer to submit a TFND via current processes.	Optional. **If provided then must be set to NULL.**	PAYEVNTEE96
	ONBOARDING	ONBOARDING	Payee Residency Status	Resident, non-resident, working holiday maker.	Used to remove the obligation for an employer to submit a TFND via current processes.	Optional. **If provided then must be set to NULL.**	PAYEVNTEE97
	ONBOARDING	ONBOARDING	Payee Tax Free Threshold Claimed	Indicates if employee is claiming an amount of income each financial year that is not taxed. Yes or No.	Used to remove the obligation for an employer to submit a TFND via current processes.	Optional. **If provided then must be set to NULL.**	PAYEVNTEE98
	ONBOARDING	ONBOARDING	Payee Senior Australian Tax Offset Claimed	Indicates if employee is claiming entitlement to the seniors and pensioners tax offset. (refers to Q8 of withholding declaration) N – Not claiming S – Single I – member of an illness-separated couple C – member of a couple	Used to remove the obligation for an employer to submit a TFND via current processes.	Optional. **If provided then must be set to NULL.**	PAYEVNTEE99
	ONBOARDING	TRUE AND CORRECT	Payee Declarer Identifier	Indicates that the employee has signed the TFND.	Used to identify that employee has declared that TFN details are true and correct.	Optional. **If provided then must be set to NULL.**	PAYEVNTEE127
	ONBOARDING	TRUE AND CORRECT	Payee Declaration Date	Date employee has signed the declaration.	Determines the date of the signature that ensures the TFN details are true and correct.	Optional. **If provided then must be set to NULL.**	PAYEVNTEE128
	ONBOARDING	TRUE AND CORRECT	Payee Declaration Acceptance Indicator	The indicator the employee has accepted the declaration statement in relation to the TFND.	Determines the declaration statement has been accepted.	Optional. **If provided then must be set to NULL.**	PAYEVNTEE129

Header	Internal ATO ref	MST Seq. No	ATO Reporting Label as @ V1.0 of this document	Internal Change
BCR09 and BCR10 changes to payroll event are included in this data set				