



Version 0.15
Version Date 20/12/2016

Aligned Taxonomy Version: Business Taxonomy Payroll event R2 Draft v0.56

Column	Description
Section	The section within the Taxonomy that the Data Element relates to.
Seq. No	The Data elements Sequence Number as per the Payroll Event Business Taxonomy.
MST Seq No.	The Data elements Sequence Number as per the Payroll Event Message Structure Table.
ATO Reporting Label	The ATO Business language name of the element as per the Payroll Event Business Taxonomy.
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.
Ref. No.	The reference number of the corresponding Empdupe Data Element.
Field Name	The field name of the corresponding Empdupe Data Element.



Version	Change Date	Element	Change Description
0.15	20/12/2016	All	Added reference to MST Seq No.
0.15	20/12/2016	PE.011 - Payer Contact Name	Updated Description to reflect intended usage
0.15	20/12/2016	All	Realigned the EMPDUPE reference and label columns
0.15	20/12/2016	All	Final realignment of element sequence number to business taxonomy
0.15	20/12/2016	PE.051 - Payee Trade Support Loan Indicator	Added new element to TFN tab
0.15	20/12/2016	PE.050 - Payee Higher Education Loan Program (HELP) Indicator	ATO label name updated and description changed on TFN tab
0.15	20/12/2016	PE.046 - Payee Zone Rebate Claimed	ATO label name updated on TFN tab
0.15	20/12/2016	PE.045 - Payee Senior Australian Tax Offset Claimed	ATO label name updated on TFN tab
0.15	20/12/2016	PE.044 - Payee Tax Free Threshold Claimed	ATO label name updated on TFN tab
0.15	20/12/2016	PE.042 - Payee Employment Type Code	ATO label name updated on TFN tab
0.15	20/12/2016	PE.073 - Payee Total ETP PAYGW Amount	ATO label name updated on Payee tab
0.15	20/12/2016	PE.075 - ETP Code	ATO label name updated on Payee tab
0.15	20/12/2016	PE.068 - Payee Total FEI PAYGW Amount	ATO label name updated on Payee tab
0.15	20/12/2016	PE.074 - Payee Foreign Employment Income Foreign Tax Paid	ATO label name updated on Payee tab
0.15	20/12/2016	PE.070 - Payee Total Labour Hire PAYGW Amount	ATO label name updated on Payee tab
0.15	19/12/2016	PE.067 - Payee Total INB PAYGW Amount	ATO label name updated on Payee tab
0.15	19/12/2016	PE.069 - Payee Total FEI JPDA PAYGW Amount	ATO label name updated on Payee tab
0.15	19/12/2016	PE.071 - Payee Total Voluntary Agreement PAYGW Amount	ATO label name updated on Payee tab
0.15	19/12/2016	PE.072 - Payee Total Other Specified Payments PAYGW Amount	ATO label name updated on Payee tab
0.15	19/12/2016	PE.082 - Payee Gross Payments Other Specified Payments	Element description updated on Payee tab
0.15	19/12/2016	PE.092 - Payee Lump Sum Payment E	ATO label name updated on Payee tab
0.15	19/12/2016	PE.091 - Payee Lump Sum Payment D	ATO label name updated on Payee tab
0.15	19/12/2016	PE.089 - Payee Lump Sum Payment A Type	ATO label name updated on Payee tab
0.15	19/12/2016	PE.065 - Reportable Employer Super Contributions	ATO label name updated on Payee tab
0.15	19/12/2016	PE.004 - Payee Deduction Amount	ATO label name updated on Payee tab
0.15	19/12/2016	PE.003 - Other Allowance Type	ATO label name updated on Payee tab
0.15	19/12/2016	PE.002 - Allowance Type	ATO label name updated on Payee tab
0.15	19/12/2016	PE.062 - Final Payroll Event Indicator	Rules updated on Payee tab

Version	Change Date	Element	Change Description
0.15	19/12/2016	PE.055 - Payroll event period end date	ATO label name updated on Payee tab
0.15	19/12/2016	PE.054 - Payroll event period start date	ATO label name updated on Payee tab
0.15	19/12/2016	PE.040 - Payee E-mail Address	ATO label name updated on Payee tab
0.15	19/12/2016	PE.039 - Payee Country Code	Rules updated on Payee tab
0.15	19/12/2016	PE.038 - Payee Postcode	Rules updated on Payee tab
0.15	19/12/2016	PE.037 - Payee State/Territory	Rules updated on Payee tab
0.15	19/12/2016	PE.027 - Contractor ABN	ATO label name updated on Payee tab
0.15	19/12/2016	PE.025 - Payee Payroll ID	Rules updated on Payee tab
0.15	19/12/2016	PE.100 - Intermediary Declaration Acceptance Indicator	ATO label name updated Int-Payer tab
0.15	19/12/2016	PE.098 - Intermediary Declarer Identifier	ATO label name updated Int-Payer tab
0.15	19/12/2016	PE.097 - Reporting Party Declaration Acceptance Indicator	ATO label name updated Int-Payer tab
0.15	19/12/2016	PE.095 - Reporting Party Declarer Identifier	ATO label name updated Int-Payer tab
0.15	19/12/2016	PE.066 - Payer Total PAYGW Amount	ATO label name updated Int-Payer tab
0.15	19/12/2016	PE.061 - Full File Replacement Indicator	Rules updated Int-Payer tab
0.15	19/12/2016	PE.058 - Payroll Transaction ID	Updated rules in INT - Payer Tab. Removed from Payee tab
0.15	19/12/2016	PE.059 - Payment Record Transaction Date	Removed from Payee tab
0.15	19/12/2016	PE.024 - Intermediary Contact Name	ATO label name updated Int-Payer tab
0.15	19/12/2016	PE.023 - Intermediary Business Hours Phone Number	ATO label name updated Int-Payer tab
0.15	19/12/2016	PE.022 - Intermediary E-mail Address	ATO label name updated Int-Payer tab
0.15	19/12/2016	PE.021 - Registered Agent Number	Rules updated Int-Payer tab
0.15	19/12/2016	PE.017 - Payer Country Code	Added missing element Int-Payer tab
0.15	19/12/2016	PE.016 - Payer Post Code	Rules updated Int-Payer tab
0.15	19/12/2016	PE.015 - Payer State/Territory	Rules updated Int-Payer tab
0.15	19/12/2016	PE.014 - Payer Suburb/Town	Rules updated Int-Payer tab
0.15	19/12/2016	PE.013 - Payer Address Line 2	Rules updated Int-Payer tab
0.15	19/12/2016	PE.012 - Payer Address Line 1	Rules updated Int-Payer tab
0.15	19/12/2016	PE.019 - Payer Business Hours Phone Number	ATO label name updated and rules updated Int-Payer tab
0.15	19/12/2016	PE.018 - Payer E-mail Address	ATO label name updated Int-Payer tab
0.15	19/12/2016	PE.011 - Payer Contact Name	ATO label name updated Int-Payer tab
0.15	19/12/2016	PE.010 - Payer Organisation Name	Removed from Payee tab
0.15	19/12/2016	PE.009 - Payer Branch Code	Removed from Payee tab
0.15	19/12/2016	PE.008 - Payer WPN	Removed from Payee tab
0.15	19/12/2016	PE.007 - Payer ABN	Removed from Payee tab
0.15	19/12/2016	PE.006 - BMS Identifier	Commencing R2 MST alignment - Int-Payer tab update label name and remove from Payee tab

Version	Change Date	Element	Change Description
0.13	18/11/2016	NA	Spell check completed
0.12	15/11/2016	PE.027 Payee Contractor ABN	Spell check of Description (Payere is now Payer)
0.12	15/11/2016	PE.032 Payee Commencement Date	Spell check of Context (Establishs is now Establishes)
0.11	15/11/2016	PE.033 Payee Cessation Date	Spell check of Context (Establishs is now Establishes)
0.10	14/11/2016	Payee Phone Number	Confirmed as Optional
0.10	14/11/2016	Payee Email Address	Confirmed as Optional
0.10	14/11/2016	Super Guarantee Amount	Updated Description and Context
0.10	14/11/2016	Payer Contact name	Removed reference to per EmpDupe 7.13 (Supplier Contact Name) as it contradicts ATO context - needs to be an authorised contact.
0.10	14/11/2016	Payroll Run Date	Added Description and Context
0.10	14/11/2016	Payer Total Gross Payments	Added Description and Context
0.10	14/11/2016	Payee Special Rebate Claimed	Added Description and Context
0.10	14/11/2016	Payee Tax Offset Downward Variation Amount	Added Description and Context
0.10	14/11/2016	Correction across all tabs	Fixed spelling error across all tabs IMB -> INB
0.10	14/11/2016	Definitions Tab	Corrected Descriptions for payments summary acronyms
0.9	31/10/2016	NA	PowerPoint Document transferred to Excel Spreadsheet and updated descriptions and rules. Additional columns that relate to the EMPDUPE elements.
N/A	30/09/2016	Full file replacement indicator	Name will remain Full file replacement indicator as cancellation will be a separate service
N/A	30/09/2016	Final event indicator	This element has been reinstated and can be provided in either payroll event or an adjustment
N/A	30/09/2016	Allowance Type	This element has been reinstated to ensure employers don't need to provide details separately
N/A	30/09/2016	Lump sum E Financial year and Lump sum E amount accrued in Financial year	Elements have been added to allow employers to meet there obligation to provide a breakdown of Lump sum E payments via STP
N/A	30/09/2016	Financial year	Element added to indicate the financial year the payroll event relates to.
N/A	30/09/2016	Organisation Name	Description updated to include reference to both individual and non-individual.
N/A	23/09/2016	Address details for intermediary	These elements have been removed based on SWD feedback

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N/A	23/09/2016	Full file replacement indicator	This has been renamed to 'File replace/cancel indicator' and the description updated to cater for both a cancel or a replacement function
N/A	23/09/2016	Registered Agent Number	Description updated to reference BAS Agent as well as Tax Agent
N/A	23/09/2016	BMS ID	Changed from mandatory to optional
N/A	23/09/2016	Address details for Employer	Detail updated to show that this is only required where phone or email is not supplied
N/A	23/09/2016	Business Document Generated ID	This element has been removed based on SWD feedback
N/A	23/09/2016	Employee Payroll ID	Changed from mandatory to optional
N/A	23/09/2016	Payroll Transaction ID	This element has been removed from the employee level
N/A	23/09/2016	Period start and end dates	Wording updated for clarity
N/A	23/09/2016	Final event indicator	This element has been removed and will be available in an adjustment/EOFY event
N/A	23/09/2016	SG and OTE	Wording updated for clarity
N/A	23/09/2016	PAYGW Withheld Amount	At the employee level these have been broken into separate elements to support IND, ETP, FEI and PSI
N/A	23/09/2016	Payment Type	This element has been removed as change above negates the need for this

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Section	Seq. No	MST Seq.No	ATO Reporting Label	Description	Context	Rules	Ref. No.	Field Name
Payee Information	PE.025	PAYEVNTEE11	Payee Payroll ID	Number assigned to the payee by 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.	n/a	n/a
Payee Information	PE.026	PAYEVNTEE13	Payee TFN	A unique number issued by the ATO to individuals to identify their tax records.	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.	<p>Mandatory.</p> <p>Where a TFN is not completed, not required to be quoted, chosen not to be quoted or is not invalid. Then a TFN code must be used (e.g.. 000000000 TFND not completed)</p> <p>"Where a TFN is not completed, not required to be quoted, chosen not to be quoted or is not invalid. Then the following TFN codes must be used.</p> <p>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.</p> <p>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 , an interim code of 111111111 can be used by the payer.</p> <p>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. The code 333333333 must be used when claiming an exemption from quoting a TFN. If circumstances change and the payee subsequently earns a level of income that attracts withholding tax, a TFN will be required to be provided at that time.</p>	7.48	Payee Tax File Number
Payee Information	PE.027	PAYEVNTEE91	Contractor ABN	To allow a payer to report a voluntary agreement.	Used to identify the individual within the ATO.	Optional	7.76	Payee Australian business number
Payee Information	PE.028	PAYEVNTEE15	Payee Family Name	The person'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.	<p>Mandatory.</p> <p>Where the payee has a legal single name only, this field must be completed</p> <p>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.</p>	7.50	Payee surname or family name
Payee Information	PE.029	PAYEVNTEE16	Payee First Name	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.	Matching and identifying the individual. Displayed as part of EOFY summary information for an payee.	<p>Optional.</p> <p>Where the payee has a legal single name only, this field must be blank filled. The legal single name must be provided in the individual Payee surname or family name field.</p>	7.51	Payee first given name
Payee Information	PE.030	PAYEVNTEE17	Payee Other Name	The middle name given to a person which complements that person's identifying name.	Matching and identifying the individual. Displayed as part of EOFY summary information for an payee.	<p>Optional.</p> <p>If second given name is unknown, then the payee's second initial should be provided in this field.</p> <p>If the payee has no second given name this field must be blank filled</p> <p>Where a payee has more than two given names, the third and subsequent given names or initials are not to be provided.</p>	7.52	Payee second given name

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Section	Seq. No	MST Seq.No	ATO Reporting Label	Description	Context	Rules	Ref. No.	Field Name
Payee Information	PE.031	PAYEVNTEE18	Payee Date of Birth	The payees date of birth.	Matching and identifying the individual.	Mandatory. format DMMMCCYY This field must be zero filled for those payees where the data is unavailable. If only a year of birth is known, the day and month should be zero filled. For example if the year of birth was 1956, it would be reported as 00001956.	7.49	Payee date of birth
Payee Information	PE.034	PAYEVNTEE21	Payee Address Line 1	The contact address of the payee.	Matching and identifying the individual.	Mandatory. Lines 1 and 2 contain the residential address (excluding suburb, town or locality, state or territory, country and postcode) of the payee. It may not be necessary to use both lines. If the second line is not used then the field must be blank filled	7.53	Payee address line 1
Payee Information	PE.035	PAYEVNTEE22	Payee Address Line 2	The contact address of the payee.	Matching and identifying the individual	Optional. Lines 1 and 2 contain the residential address (excluding suburb, town or locality, state or territory, country and postcode) of the payee. It may not be necessary to use both lines. If the second line is not used then the field must be blank filled	7.53	Payee address line 2
Payee Information	PE.036	PAYEVNTEE23	Payee Suburb/Town	The suburb, town or locality for the address of the payee.	Matching and identifying the individual	Mandatory.	7.54	Payee suburb, town or locality
Payee Information	PE.037	PAYEVNTEE24	Payee State/Territory	The state/territory for the address of the payee.	Matching and identifying the individual	Conditional. Only to be supplied when the Payee's country code is either set to blank or Australia (AU)	7.55	Payee state or territory
Payee Information	PE.038	PAYEVNTEE25	Payee Post Code	The postcode for the address of the payee	Matching and identifying the individual	Conditional. Only to be supplied when the Payee's country code is either set to blank or Australia (AU)	7.56	Payee postcode
Payee Information	PE.039	PAYEVNTEE27	Payee Country Code	The country for the postal address of the payee	Matching and identifying the individual	Optional.	7.57	Payee Country
Payee Information	PE.032	PAYEVNTEE92	Payee Commencement Date	The date the payee commenced employment with the payer.	Establishes the link between the payee and payer.	Optional.	n/a	n/a
Payee Information	Pe.033	PAYEVNTEE93	Payee Cessation Date	The date the payee ceased employment with the payer.	Ends the link between the payee and payer.	Optional.	n/a	n/a
Payee Information	PE.041	PAYEVNTEE95	Payee Phone Number	Telephone number of the payee.	Matching and identifying the individual	Optional.	n/a	n/a
Payee Information	PE.040	PAYEVNTEE94	Payee E-mail Address	Email address of the payee.	Matching and identifying the individual	Optional.	n/a	n/a
Payroll Run	PE.054	PAYEVNTEE29	Payroll event period start date	Start date of the pay period.	Used for data analytics	Mandatory.	n/a	n/a
Payroll Run	PE.055	PAYEVNTEE30	Payroll event period end date	End date of the pay period.	Used for data analytics	Mandatory.	n/a	n/a
Payroll Run	PE.056	PAYEVNTEE107	Report Financial Year Start Date	Start date of the Financial year containing the payroll event report	Used to identify the financial year of the payroll event report	Mandatory.	n/a	n/a
Payroll Run	PE.057	PAYEVNTEE108	Report Financial Year End Date	End date of the Financial year containing the payroll event report	Used to identify the financial year of the payroll event report	Mandatory.	n/a	n/a
Payroll Run	PE.062	PAYEVNTEE110	Final Payroll Event Indicator	This indicator is a declaration that the payer has met all STP reporting obligations for the payee.	Used to trigger EOFY summary and income tax prefill processes for the payee.	Mandatory. TRUE = The report contains the employers final payroll data for the current financial year data FALSE = The report is not the final remaining in the reporting period.	n/a	n/a

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Section	Seq. No	MST Seq.No	ATO Reporting Label	Description	Context	Rules	Ref. No.	Field Name
Payee Super	PE.063	PAYEVNTEE84	Super Guarantee Amount	Super Guarantee entitlement that the payer intends to pay to the payees Super fund(s).	Used in analytical processes to ensure the payer is meeting their Superannuation Guarantee obligations	Conditional. Where SG amount is available it must be supplied. Cannot be negative. Dollar and cents. Greater than or equal to zero.	n/a	n/a
Payee Super	PE.064	PAYEVNTEE61	OTE Amount	What a payee has earned during their ordinary hours of work. Ordinary Times Earnings.	Used in analytical processes to ensure the payer is meeting their Superannuation Guarantee obligations	Conditional. Where SG amount cannot be supplied the OTE amount must be provided. Cannot be negative. Dollar and cents. Greater than or equal to zero.	n/a	n/a
Payee Super	PE.065	PAYEVNTEE111	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.	Used in the generation of EOFY summary for the payee.	Optional. Reportable employer superannuation contributions do not include: super guarantee contributions, compulsory contributions made under an industrial agreement or post tax member contributions.	7.68	Reportable employer superannuation contributions (dollars)
ETP	PE.075	PAYEVNTEE34	ETP Code	Code that identifies the reason for the Employment Termination Payment (ETP) being made.	Used to display the type of ETP payment.	Conditional on ETP pay date. Repeats 25 times. Payment type must be one of the following codes: 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). Where one or more of the following payment types R or O payment or a transitional termination payment have been made for the same termination in a prior year, different codes apply: S – This is an amount which would have been a code R payment if there had been no previous payment for the termination. P – This is an amount which would have been a code O payment if there had been no previous payment for the termination. 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.	7.86	Payment type code
ETP	PE.084	PAYEVNTEE123	Payee ETP Payment Date	Date Employment Termination Payment was paid.	Used to display ETP payment date.	Optional Repeats 25 times.	7.83	Date of payment
ETP	PE.086	PAYEVNTEE50	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.	Optional Repeats 25 times. Does not include cents Greater than or equal to zero.	7.85	Tax free component
ETP	PE.087	PAYEVNTEE51	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.	Optional. Repeats 25 times. Does not include cents Greater than or equal to zero.	7.84	Taxable Component
Salary or Wage Items	PE.093	PAYEVNTEE125	Payee RFB Taxable Amount	The grossed-up taxable value 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.	Optional. Does not include cents Greater than or equal to zero.	7.66	Reportable fringe benefits (dollars)

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Salary or Wage Items	PE.094	PAYEVNTEE126	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.	Optional. Does not include cents Greater than or equal to zero.	n/a	n/a
Salary or Wage Items	PE.085	PAYEVNTEE60	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.	Optional. Does not include cents Greater than or equal to zero.	7.64	Community development employment project (dollars)
Salary or Wage Items	PE.077	PAYEVNTEE47	Payee Gross Payments Individual	Payments of salary, wages, bonuses and commissions paid to the payee as an 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. Does not include cents Greater than or equal to zero.	7.61	Gross payments (dollars)
Salary or Wage Items	PE.078	PAYEVNTEE119	Payee Gross Payments Foreign Employment	Payments of salary, wages, bonuses and commissions paid to the payee as an 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. Does not include cents Greater than or equal to zero.	7.61	Gross payments (dollars)
Salary or Wage Items	PE.079	PAYEVNTEE120	Payee Gross Payments JPDA Foreign Employment	Payments of salary, wages, bonuses and commissions paid to the payee as an 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. Does not include cents Greater than or equal to zero.	7.61	Gross payments (dollars)
Salary or Wage Items	PE.080	PAYEVNTEE48	Payee Gross Payments Labour Hire	Payments of salary, wages, bonuses and commissions paid to the payee as an 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. Does not include cents Greater than or equal to zero.	7.77	Gross payments (dollars)
Salary or Wage Items	PE.081	PAYEVNTEE57	Payee Gross Payments Voluntary Agreement	Payments of salary, wages, bonuses and commissions paid to the payee as an 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. Does not include cents Greater than or equal to zero.	7.77	Gross payments (dollars)
Salary or Wage Items	PE.082	PAYEVNTEE122	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.	Optional. Does not include cents Greater than or equal to zero.	7.77	Gross payments (dollars)
Salary or Wage Items	PE.083	PAYEVNTEE49	Payee Exempt Foreign Employment 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.	Optional. Does not include cents Greater than or equal to zero.	7.72	Exempt foreign employment income

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Section	Seq. No	MST Seq.No	ATO Reporting Label	Description	Context	Rules	Ref. No.	Field Name
Salary or Wage Items	PE.088	PAYEVNTEE52	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.	Conditional If an amount is reported at Lump sum payment A field then the Lump sum payment A type must be reported. Does not include cents Greater than or equal to zero.	7.63	Lump sum payments
Salary or Wage Items	PE.089	PAYEVNTEE53	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. *Add 4 additional codes for FEI payment types.	Used in the generation of EOFY summary for the payee.	Conditional. 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. Blank fill this field if Lump sum payment A field is zero. One of the indicators must be present if the Lump sum payment A field is greater than zero.	7.69	Lump sum payment A type (=R or T)
Salary or Wage Items	PE.090	PAYEVNTEE54	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.	Optional. Does not include cents Greater than or equal to zero. The amount at Lump sum payment B field is excluded from the Foreign employment payment summary because it relates to a period when all foreign employment income was exempt.	7.63	Lump sum payments
Salary or Wage Items	PE.091	PAYEVNTEE55	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.	Optional. Does not include cents Greater than or equal to zero.	7.63	Lump sum payments
Salary or Wage Items	PE.092	PAYEVNTEE56	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.	Optional. Does not include cents Greater than or equal to zero. The amount reported at Lump sum payment A or E field must be apportioned based on the number of days accrued for foreign service and Australian service. The amount of the lump sum payment that relates to the days of foreign service is reported on the foreign employment payment summary. The rest is reported on the individual non-business payment summary.	7.63	Lump sum payments

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Section	Seq. No	MST Seq.No	ATO Reporting Label	Description	Context	Rules	Ref. No.	Field Name
Salary or Wage Items	PE.001	PAYEVNTEE62	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.	Optional. Does not include cents Greater than or equal to zero. Repeat field up to 30. Allowances related to exempt foreign employment income, should not be included in Total allowances, these amounts should be reported in Exempt foreign employment income.	n/a	n/a
Salary or Wage Items	PE.002	PAYEVNTEE7	Allowance Type	This indicates the allowance type to be assigned to an payee's taxable allowance amount that is subject to income tax.	Used in the generation of EOFY summary for the payee.	Conditional if allowance amount provided. Repeat field up to 30. Guidance 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 supported by text value.	n/a	n/a
Salary or Wage Items	PE.003	PAYEVNTEE8	Other Allowance Type	This is the description or justification of the type of allowance paid to an payee that is not classified elsewhere.	Used in the generation of EOFY summary for the payee.	Conditional if Allowance type = other. Repeat field up to 30. Guidance Description of allowance to be provided when the allowance type is reported as "All other allowances for expected deductible expenses".	n/a	n/a
Salary or Wage Items	PE.004	PAYEVNTEE87	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.	Optional. Does not include cents Greater than or equal to zero. Repeats 2 times	n/a	n/a
Salary or Wage Items	PE.005	PAYEVNTEE10	Deduction Type	Indicates the deduction type to be assigned to an payee's reported financial deduction for a given reporting period.	Used in the generation of EOFY summary for the payee.	Conditional if deduction amount provided. Valid values are: Fees - Expense Union Or Professional Association Fee. Workplace Giving - Expense Workplace Giving. Repeats 2 times	n/a	n/a
Taxation	PE.067	PAYEVNTEE130	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.	Optional Cannot be negative. Dollar and cents. Greater than or equal to zero. Repeats 6 times	7.60	Total tax withheld (dollars)
Taxation	PE.068	PAYEVNTEE112	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.	Optional Cannot be negative. Dollar and cents. Greater than or equal to zero. Repeats 6 times	7.79	Total Australian tax withheld
Taxation	PE.069	PAYEVNTEE113	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.	Optional Cannot be negative. Dollar and cents. Greater than or equal to zero. Repeats 6 times	7.60	Total tax withheld (dollars)
Taxation	PE.070	PAYEVNTEE114	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.	Optional Cannot be negative. Dollar and cents. Greater than or equal to zero. Repeats 6 times	7.60	Total tax withheld (dollars)

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Section	Seq. No	MST Seq.No	ATO Reporting Label	Description	Context	Rules	Ref. No.	Field Name
Taxation	PE.071	PAYEVNTEE115	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.	Optional Cannot be negative. Dollar and cents. Greater than or equal to zero. Repeats 6 times	7.60	Total tax withheld (dollars)
Taxation	PE.072	PAYEVNTEE116	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.	Optional Cannot be negative. Dollar and cents. Greater than or equal to zero. Repeats 6 times	7.60	Total tax withheld (dollars)
Taxation	PE.073	PAYEVNTEE117	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.	Optional Cannot be negative. Dollar and cents. Greater than or equal to zero. Repeats 25 times	7.60	Total tax withheld (dollars)
Taxation	PE.074	PAYEVNTEE118	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.	Optional Cannot be negative. Dollar and cents. Greater than or equal to zero. Repeats 6 times	7.80	Foreign tax paid

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Section	Seq. No	MST Seq.No	ATO Reporting Label	Description	Context	Rules	Ref. No.	Field Name
Intermediary Information	PE.020	PAYEVNT64	Intermediary ABN	The ABN of the Intermediary supplying the payroll event data.	Used as part of the authentication process and also used to identify the organisation submitting the form.	Mandatory when submitted by Intermediary and must be a valid ABN.	7.3	Supplier Australian business number
Intermediary Information	PE.021	PAYEVNT65	Registered Agent Number	The registered agent number of the registered Tax Agent or registered BAS Agent.	Required for authorising Intermediaries.	Mandatory when submitted by Intermediary and must be a valid RAN/TAN.	n/a	n/a
Intermediary Information	PE.024	PAYEVNT68	Intermediary Contact Name	Authorised contact person for the Intermediary.	Questions in relation to any problems with the transmission itself, not necessarily the quality of the data contained within the report will be directed to this contact.	Mandatory when submitted by Intermediary.	7.13	Supplier contact name
Intermediary Information	PE.022	PAYEVNT66	Intermediary Email Address	Email address for the nominated contact person.	Acknowledgment of receipt of the report and used to contact the nominated contact person.	Optional	7.28	Supplier email address
Intermediary Information	PE.023	PAYEVNT67	Intermediary Business Hours Phone Number	Telephone number for the nominated contact person.	Used to contact the nominated contact person.	Mandatory when submitted by Intermediary.	7.14	Supplier contact telephone number
Intermediary Declaration	PE.098	PAYEVNT41	Intermediary Declarer Identifier	The name of the individual that made the declaration in relation to the payroll report on behalf of the Intermediary.	Used to identify the individual that made the declaration for the Intermediary.	Mandatory when submitted by Intermediary.	n/a	n/a
Intermediary Declaration	PE.099	PAYEVNT42	Intermediary Declaration Date	The date the individual made the declaration in relation to the payroll report on behalf of the Intermediary.	Determines the date of the signature that ensures the acceptance of the terms of the Declaration.	Mandatory when submitted by Intermediary.	n/a	n/a
Intermediary Declaration	PE.100	PAYEVNT43	Intermediary Declaration Acceptance Indicator	The indicator the individual has accepted the declaration statement in relation to the payroll report on behalf of the Intermediary.	Indicates the intermediary has accepted the declaration statement	Mandatory when submitted by Intermediary.	n/a	n/a
Payer Information	PE.007	PAYEVNT2	Payer ABN	The ABN of the payer the payroll event data relates to.	Enables the ATO to record the payroll event against the correct client account.	Conditional. Must be provided when WPN is not.	7.30	Payer Australian business number
Payer Information	PE.008	PAYEVNT3	Payer WPN	The WPN of the payer the payroll event data where a withholder does not have an ABN.	Enables the ATO to record the payroll event against the correct client account.	Conditional. Must be provided when ABN is not.	7.30	Withholding payer number
Payer Information	PE.010	PAYEVNT5	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.	7.33	Payer name

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Section	Seq. No	MST Seq.No	ATO Reporting Label	Description	Context	Rules	Ref. No.	Field Name
Payer Information	PE.009	PAYEVNT4	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.	7.31	Branch number
Payer Information	PE.006	PAYEVNT63	BMS Identifier	This is an payer defined ID in a Business Management System (BMS) to identify the BMS used when generating the payroll report.	Used to identify payroll reports where an 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.	n/a	n/a
Payer Information	PE.011	PAYEVNT6	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	7.40	Payer contact name
Payer Information	PE.018	PAYEVNT15	Payer E-mail Address	Email address for the nominated contact person.	Acknowledgment of receipt of the report, certain processing enquiries and general correspondence.	Optional	n/a	n/a
Payer Information	PE.019	PAYEVNT16	Payer Business Hours Phone Number	Telephone number for the nominated contact person.	Used to contact the nominated contact person.	Mandatory.	7.41	Payer contact telephone number
Payer Information	PE.012	PAYEVNT8	Payer Address Line 1	These fields form the contact address for the payer.	Used to contact the nominated contact person.	Mandatory.	7.35	Payer address line 1
Payer Information	PE.013	PAYEVNT9	Payer Address Line 2	These fields form the contact address for the payer.	Used to contact the nominated contact person.	Optional	7.35	Payer address line 2
Payer Information	PE.014	PAYEVNT10	Payer Suburb/Town	These fields form the contact address for the payer.	Used to contact the nominated contact person.	Mandatory.	7.36	Payer suburb, town or locality
Payer Information	PE.015	PAYEVNT11	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)	7.37	Payer state or territory
Payer Information	PE.016	PAYEVNT12	Payer Post Code	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)	7.38	Payer postcode
Payer Information	PE.017	PAYEVNT14	Payer Country Code	The country for the postal address of the payer	Used to contact the nominated contact person.	Optional	7.39	Payer country
Payroll Run	PE.053	PAYEVNT70	Payee Record Count	Count of the number of child records attached to this parent for this payroll event.	Used to ensure the correct number of child records are processed	Mandatory.	n/a	n/a
Payroll Run	PE.058	P1PAYEVNT7	Payroll Transaction ID	A unique identifier assigned to a payroll report for a relevant period.	Used to assist in the duplicate check and missing reports.	Mandatory. Both the previous Payroll Transaction ID and the new Transaction ID is required in the report if the payer is executing a FFR.	n/a	n/a
Payroll Run	PE.059	PAYEVNT69	Payment Record Transaction Date	Payment date for all payees reported in the payroll event .	Used to identify the withholding date.	Mandatory.	n/a	n/a
Payroll Run	PE.060	PAYEVNT71	Payroll Run Date	The generation date and time of a business payroll event	To identify the time a payroll event was generated to determine the latest report	Mandatory	n/a	n/a
Payroll Run	PE.061	PAYEVNT19	Full File Replacement Indicator	This indicator identifies the report as an amendment file and type of amendment	Used to indicate that the previous payroll event needs to be replaced.	Conditional. Only to be supplied when the Payer is executing a FFR event.	n/a	n/a

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Section	Seq. No	MST Seq.No	ATO Reporting Label	Description	Context	Rules	Ref. No.	Field Name
Taxation	PE.066	PAYEVNT20	Payer Total PAYGW Amount	The year to date totals of all the payers payees withheld amounts.	This amount will be used as the payers PAYGW obligations. This will be used to prefill BAS reporting.	Mandatory. Must be greater than or equal to zero. Does not include cents	n/a	n/a
Salary and Wages	PE.076	PAYEVNT22	Payer Total Gross Payments	Total of all of the reported salary , wages, bonuses and commissions paid to all payees within a given financial year.	Used to determine and prefill W1 amount on the payers latest Activity Statement	Mandatory. Must be greater than or equal to zero. Does not include cents	n/a	n/a
Payer Declaration	PE.095	PAYEVNT37	Reporting Party Declarer Identifier	The name of the individual that made the declaration in relation to the payroll report on behalf of the payer.	Used to identify the individual that made the declaration for the payer.	Conditional. Only required by self reporters.	n/a	n/a
Payer Declaration	PE.096	PAYEVNT38	Reporting Party Declaration Date	The date the individual made the declaration in relation to the payroll report on behalf of the payer.	Determines the date of the signature that ensures the acceptance of the terms of the Declaration.	Conditional. Only required by self reporters.	n/a	n/a
Payer Declaration	PE.097	PAYEVNT39	Reporting Party Declaration Acceptance Indicator	The indicator the individual has accepted the declaration statement in relation to the payroll report on behalf of the payer	Indicates the payer has accepted the declaration statement	Conditional. Only required by self reporters.	n/a	n/a

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Section	Seq. No	MST Seq.No	ATO Reporting Label	Description	Context	Rules	Ref. No.	Field Name	
TFN	PE.048	PAYEVNTEE102	Payee Special Rebate Claimed	A person may be entitled to a special tax offset for a dependent invalid relative, dependent parent, housekeeper caring for an invalid spouse or a dependent child-housekeeper. This element indicates that a tax offset of this kind has been requested.	Used to remove the obligation for an employer to submit a TFND via current processes.	Conditional on new TFND for employee.	n/a	n/a	
TFN	PE.049	PAYEVNTEE103	Payee Tax Offset Downward Variation Amount	Indicates the amount of tax offset being claimed.	Used to remove the obligation for an employer to submit a TFND via current processes.	Conditional if 'Zone, dependant or special rebates claimed' field is yes.	n/a	n/a	
TFN	PE.050	PAYEVNTEE104	Payee Higher Education Loan Program (HELP) Indicator	Indicates if employee has an existing HELP, debt. Yes or No.	Used to remove the obligation for an employer to submit a TFND via current processes.	Conditional on new TFND for employee.	n/a	n/a	
TFN	PE.051	PAYEVNTEE105	Payee Trade Support Loan Indicator	Indicates if employee has an existing TSL, debt. Yes or No.	Used to remove the obligation for an employer to submit a TFND via current processes.	Conditional on new TFND for employee.	n/a	n/a	
TFN	PE.052	PAYEVNTEE106	Payee Student Loan Indicator	Indicates if employee has existing Financial Supplement debt. Yes or No.	Used to remove the obligation for an employer to submit a TFND via current processes.	Conditional on new TFND for employee.	n/a	n/a	
TFN	PE.042	PAYEVNTEE96	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.	Conditional on new TFND for employee.	n/a	n/a	
TFN	PE.043	PAYEVNTEE97	Payee Residency Status	Indicates if employee is Australian resident for tax purposes. Yes or No.	Used to remove the obligation for an employer to submit a TFND via current processes.	Conditional on new TFND for payee.	n/a	n/a	
TFN	PE.044	PAYEVNTEE98	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.	Conditional on new TFND for employee.	n/a	n/a	
TFN	PE.045	PAYEVNTEE99	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.	Conditional on new TFND for employee.	n/a	n/a	

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Section	Seq. No	MST Seq.No	ATO Reporting Label	Description	Context	Rules	Ref. No.	Field Name
TFN	PE.046	PAYEVNTEE100	Payee Zone Rebate Claimed	Indicates if employee is claiming entitlement to zone, overseas forces or invalid and invalid carer tax offset. Yes or No.	Used to remove the obligation for an employer to submit a TFND via current processes.	Conditional on new TFND for employee.	n/a	n/a
TFN	PE.047	PAYEVNTEE101	Payee Overseas Forces Rebate Claimed	A person may be entitled to an overseas forces tax offset if they serve overseas as a member of Australia's Defence Force or a United Nations armed force. This element indicates that a tax offset of this kind has been requested.	Used to remove the obligation for an employer to submit a TFND via current processes.	Conditional on new TFND for employee.	n/a	n/a
TFN	PE.101	PAYEVNTEE127	Payee Signatory Identifier Text	Indicates that the employee has signed the TFND witnessed by the employer.	Used to identify that employee has declared that TFN details are true and correct.	Conditional on new TFND for employee.	n/a	n/a
TFN	PE.102	PAYEVNTEE128	Payee Date Declaration Signed	Date employee has signed the declaration in front of employer.	Determines the date of the signature that ensures the TFN details are true and correct.	Conditional on new TFND for employee.	n/a	n/a
TFN	PE.103	PAYEVNTEE129	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	Conditional on new TFND for employee.	n/a	n/a