

## Allowances to pay event coding - Individual Non-Business

### Report guidance - Allowance type

The type of allowance that is subject to Pay as you go (PAYG) withholding. Only record allowances that are not required to be included in the Gross payments for the payee. Refer to the [Single Touch Payroll, payroll reporting: Business Implementation Guide \(STP BIG\)](#) for details.

### Report guidance - Allowance amount

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.

Current treatment per withholding from allowances tables				Single Touch Payroll pay event				
Table reference	Examples of allowances	Are you required to withhold?	Include on payment summary? If so, how?	PAYEVNT - include in GROSS PAYMENT?	PAYEVENT - include in PAYGW for gross income type?	PAYEVNT - Include in allowance tuple?	STP Field	Part of OTE/does super guarantee apply?
Table 1 Allowances for working conditions, qualifications or special duties	Crib, danger, dirt, height, site, shift or travelling time Trade, first aid certificate or safety officer	Yes	Yes (include total allowance in gross payment)	YES	YES	NO	Gross PAYEVNTEMP47	Yes
Table 1 Allowances for non-deductible expenses	Part-day travel (no overnight absence from employee's ordinary place of residence)	Yes	Yes (include total allowance in gross payment)	YES	YES	NO	Gross PAYEVNTEMP47	Yes
table 1 Allowances for non-deductible expenses	Meals (not award overtime meal allowance or overnight travel allowance)	Yes	Yes (include total allowance in gross payment)	YES	YES	NO	Gross PAYEVNTEMP47	Yes
table 1 Allowances for non-deductible expenses	Motor vehicle for non-deductible travel – eg home to work, including cents per kilometre payments	Yes	Yes (include total allowance in gross payment)	YES	YES	NO	Gross PAYEVNTEMP47	Yes
Table 3	Award transport payments that are non-deductible transport expenses	Yes(from total payment)	Yes (include total allowance in gross payment)	YES	YES	NO	Gross PAYEVNTEMP47	Yes
Table 1 - Allowances For Deductible expenses	Tools	Yes	Yes (show total allowance separately in the allowance box with an explanation)	NO	YES	YES	Other PAYEVNTEMP8	No

Current treatment per withholding from allowances tables				Single Touch Payroll pay event				
Table 4	Compulsory uniform or dry cleaning (note - dry cleaning might be different. See Table 1 and table 4)	Dependent on threshold	Yes (show total allowance separately in the allowance box with an explanation)	NO	YES	YES	Laundry	No
Table 3	Award transport payments that are deductible transport expenses	No	Yes (show total allowance separately in allowance box with an explanation)	NO	NO	YES	Transport	No
Table 6	Domestic or overseas travel allowance involving an overnight absence from employee's ordinary place of residence up to reasonable allowances amount	No	No	NO	NO	NO	Gross PAYEVNTEMP47	No
Table 6	Domestic or overseas travel allowance involving an overnight absence from employee's ordinary place of residence including amounts over reasonable allowances amounts or Overseas accommodation for deductible travel	Yes	Yes (show total allowance separately in the allowance box with an explanation)	NO	YES	YES	Travel	No
Table 2	Motor vehicle for work-related travel, including cents per kilometre payments in excess of ATO rate	Yes	Yes (show total allowance separately in the allowance box with an explanation)	NO	YES	YES	Car	
Table 5	Award overtime meal allowance	No	No	NO	NO	NO	N/A	No
Table 5	Award overtime meal allowance over reasonable allowances amount (allowance must be paid under an industrial instrument in connection with overtime worked)	Yes (from the excess over reasonable allowances amount)	Yes (show total allowance separately in allowance box with an explanation)	NO	YES	YES	Meals	No
Table 1	On-call allowance (ordinary hours)	Yes	Yes (include total allowance in gross payment)	YES	YES	NO	Gross PAYEVNTEMP47	Yes
Table 1	On-call allowance (outside ordinary hours)	Yes	Yes (include total allowance in gross payment)	YES	YES	NO	Gross PAYEVNTEMP47	No