

# Wage Declaration Matrix



PAYMENT TYPE	REMUNERATION DEFINITIONS	NSW	QLD	SA	VIC	ACT	NT	TAS	WA
Annual Leave	Paid leave that may be used by employees for any purpose. WA: Only include if specified in state award.	Y	Y	Y	Y	Y	Y	Y	Y*
Accommodation Allowance	Cost of accommodation (hotel, motel, guest house or other temporary lodging) whilst worker is absent from usual residence in the course of and for the purpose of employment. ACT: If award specifies rate only amounts > award rate to be included. NSW: Only include amount > award rate or where no award > \$227.35/night. SA and VIC: Only include amount > \$255.45/night WA: Exclude where not part of a salary package.	Y*	Y	Y*	Y*	Y*	Y	Y	Y*
Apprentice Wages / Trainee Wages	NSW: Include apprentices, exclude trainees VIC: Only include Trainee wages up to \$42,540 ACT: Only include wages paid to apprentices not part of an approved apprenticeship scheme that is registered by the ACT vocational education and training authority. WA: Include Trainees unless they are paid by the government	Y*	Y	Y	N*	Y	Y	Y	Y
Back Pay	Payment in arrears for work previously carried out. Includes retrospective payments.	Y	Y	Y	Y	Y	Y	Y	Y
Board And Lodging (Where Subject To Fbt)	Temporary or permanent provision of board and lodging by the employer. ACT, NSW: Use relevant market value. NT: Only include if expressly stated in contract. TAS: Use rental value less any amount paid by employee. VIC: Only include if FBT applies. WA: Only include if part of salary package.	Y	Y	Y	Y	Y	Y	Y	Y
Book Expenses	Payments to assist with the cost of purchasing books for the purpose of training/education. NSW: Only include if reimbursement of work-related expense. Book Expenses WA: Only include if part of salary package.	N*	Y	Y	Y	Y	N	Y	Y*
Bonuses	Gratuities or rewards paid or provided by an employer over and above a fixed salary or wage. E.g. additional pay, airfares, accommodation.	Y	Y	Y	Y	Y	Y	Y	Y

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Call-Out Or Call-Back Allowance	Compensation for working or inconvenience experienced in returning to work outside normal work hours. May be in addition to overtime. WA: Only include if part of salary package.	Y	Y	Y	Y	Y	Y	Y	Y*
Car Allowances	Compensation in respect to use of workers own motor vehicle in the course of the worker's employment. ACT: Include if FBT applies or amounts > \$0.75/km where not paid under award. NSW: Only include amount > award rate or > \$0.75/km where not paid under award. Include whole amount where payment made with no regard to expense incurred. QLD: Include amounts from lease, salary sacrifice, fringe benefit, or private use. SA, VIC: Only include amounts > \$0.77km. WA: Only include if part of salary package.	Y*	Y*	Y*	Y*	Y*	Y	N	Y*
Carers Leave	Paid leave for employee to care for a family or household member who needs care or support because of an illness, injury or unexpected emergency.	Y	Y	Y	Y	Y	Y	Y	Y
Cleaning Industry Portable Long Service Leave Scheme	Long service leave payments made directly to workers in the cleaning industry are counted as remuneration. The amount to be counted is the payment minus the reimbursement receivable under the cleaning industry portable long service leave scheme from the long service leave corporation. Payments made on benefits accrued before 1 July 2011 and paid after that date is counted as remuneration.	*	-	-	-	-	-	-	-
Clothing Allowances	Payment to enable purchase of clothing, or to compensate wear and tear. NSW: Exclude payments employer pays for or reimburses the worker for clothing expenses that the worker incurs as part of their employment. In any other case include TAS: Only include if subject to FBT.	Y*	Y	Y	Y	Y	Y	N*	Y
Club Subscriptions	Payment on behalf of a worker for membership of any club or association where not a business-related expense or where membership is not in the interests of the employer's trade or business. WA: Only include if part of salary package.	Y	Y	Y	Y	Y	N	N	Y
Commission(S)	Payments in addition to any salary retainer for units sold or sales targets achieved. SA: Includes "spotter's fee".	Y	Y	Y	Y	Y	Y	Y	Y
Company Car (Private Use)	Value of where motor vehicle provided for any private use to workers, such as home garaging, during the week, weekends and/or holidays. Includes leasing arrangements for private use. NT: Only include if expressly stated in contract. WA: Only include if part of salary package.	Y	Y	Y	N	Y	Y*	Y	Y*
Company House (Rental Value)	The provision by the employer of a company house or free housing. ACT, NSW, QLD: Use rental value less any amount paid by employee or as per FBT. NSW: Exclude remote housing allowances. NT: Only include if expressly stated in contract. TAS: Use rental value less any amount paid by employee. VIC: Only include if FBT applies. WA: Only include if part of salary package.	Y	Y	Y	Y	Y	Y	Y	N
Construction Allowances	Payment to compensation those involved in construction work for disabilities for working in the industry. E.g. weather, dust, lack of amenities.	Y	Y	Y	Y	Y	N	Y	Y
Director's Fees (Non-Working)	Payment for the office or employment of a company director. NT: Only if Directors Coverage requested.	N	N	N	Y	N	N	Y	N





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Life Assurance	Payment of premium or lump sum on behalf of worker to Life Insurance Company for a life insurance policy, where the employer is ultimately not the beneficiary. NSW: Include if under award and/or FBT applies. WA: Include if part of salary package.	Y	Y	Y	Y	Y	N	Y	Y
Living Away From Home Allowance	Payment where circumstances of employment event requires worker to use accommodation at a place other than their normal place of residence. Can include incidentals within the allowance (e.g. meals, telephone). SA: Include within accommodation allowance where fulfils criteria. VIC: Where FBT does not apply only include amount > \$227.35/day.	Y	Y	Y*	Y*	Y	Y	Y	Y
Loadings	Amounts above usual salary/wages to the benefit of a worker for specific work-related circumstances.	Y	Y	Y	Y	Y	Y	Y	Y
Locality Allowance	Compensation for residing/working in a distant, unpleasant or remote location. NSW: Include if under award and/or FBT applies.	Y	Y	Y	Y	Y	Y	Y	Y
Long Service Leave	Payment as recognition of a designated number of years of service. Includes contributions to Long Service Leave Board or other retirement fund. ACT: Exclude payments to Construction or Cleaning Industry LSL authorities. NSW: Deduct reimbursement receivable from LSL authorities. VIC: Exclude payments to Construction Industry LSL board. WA: Only include if specified in state award.	Y*	Y	Y	Y*	Y*	Y	Y	Y*
Lump Sum Payments	Payment made when employment is terminated without the employee working the required notice period. May include accrued annual, sick or long service leave. ACT, NSW, TAS: Only include payments for accrued leave	Y*	Y	Y	Y	Y*	Y	Y*	Y
Meal Allowance	Amount paid to provide a meal when work is performed inside or outside usual hours of work. ACT: Exclude if paid to reimburse direct costs as per an industrial instrument. NSW: Exclude if expense incurred as part of employment.	Y*	Y	Y	Y	Y*	Y	Y	Y
Over Award Payments	Amount paid which is above the basic rate set by an industrial award applicable to that worker.	Y	Y	Y	Y	Y	Y	Y	Y
Overtime Payments	Amount paid which worker may retain whether or not any overtime is worked.	Y	Y	Y	Y	Y	Y	Y	Y
Parental / Paternity/ Adoption Leave (When Funded By The Employer)	Payment for accrued annual, sick or long service leave in place of utilising said leave.	Y*	Y*	Y*	Y	N	N	Y	Y
Payments In Lieu Of Notice	Payment made to an employee for a notice period that they have been told, by the employer, that they do not have to work	Y	Y	Y	Y	Y	N	Y	Y
Payroll Tax	Payroll tax is a self-assessed, general purpose state and territory tax assessed on wages paid or payable by an employer to its employees, when the total wage bill of an employer (or group of employers) exceeds a threshold amount.	N	N	N	N	N	N	N	N
Personal Accident And Sickness Insurance	Payment to worker to effect or maintain insurance covering loss of wages or other income due to accident, illness or accidental death, where the employer is ultimately not the beneficiary. SA: Exclude proceeds of claims. WA: Only include if part of salary package.	Y	Y	Y*	Y	Y	Y	Y	Y*

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Penalty Rates	Payment for work performed outside the usual structure of a working day/week or working conditions.	Y	Y	Y	Y	Y	Y	Y	Y
Piecework Payments	Productivity-based payments made at an agreed rate per item produced, assembled or fabricated.	Y	Y	Y	Y	Y	Y	Y	Y
Profit Sharing Schemes (Bonus In Lieu Of Wages)	A scheme for distributing a predetermined percentage of a company's profits to employees. ACT, NSW, NT: Only include if in lieu of wages. SA, VIC: Case by case basis – contact Authority. TAS: Only include if bonus or subject to FBT. WA: Only include if payment for personal labour or part of remuneration package.	Y	Y	Y	Y	Y	Y	Y	Y
Profit Sharing Schemes (Not Subject To Income Or Fbt)	A scheme employing profit-sharing; a system in which a portion of the net profit of a business is distributed to its employees	N	N	N	N	N	N	N	N
Public Holidays	Payment for leave associated with observances of religious, national, cultural or other days of significance.	Y	Y	Y	Y	Y	Y	Y	Y
Qualifications Allowance	Recognition of any academic/technical qualification or attained level of competence possessed by the worker.	Y	Y	Y	Y	Y	Y	Y	Y
Redundancy Payments (Ex-Gratia Payments)	Payments are designed to provide income for a period of time after worker is made redundant.	N	N	N	N	N	N	N	N
Redundancy Payments (Accrued Leave Etc)	Payments are designed to provide income for a period of time after worker is made redundant.	Y	N	N	N	Y	N	N	N
Reimbursement Of Work Related Expenses Paid By The Worker	Payments for reimbursement for expenses incurred by a worker on behalf of an employer.	N	N	N	N	N	N	N	N
Relocation Allowance	Compensation for the general upheaval and incidental expenses associated with moving to another location. QLD: Exclude if reimbursement of identifiable expense.	Y	Y*	Y	Y	Y	N	Y	N
Remote Area Allowance	Payment for inconvenience experienced/ expected while work performed in an area lacking facilities or access to amenities or services. Incl. whether or not worker actually works in remote area.	Y	Y	Y	Y	Y	Y	Y	Y
Rental Allowance	Payments for rent whilst worker is absent from usual residence in the course of and for the purpose of Rental Allowance NSW: Exclude if premises commercially based, legally documented and subject to taxation. WA: Only include if part of salary package	Y*	Y	Y	Y	Y	N	Y	Y*
Representation Allowance	Payment to cover time and expense incurred or may be incurred by the worker in capacity of having to represent, deputise or act as proxy for the employer in conferences, meetings, negotiations or other business related discussions. WA: Only include if part of salary package.	Y	Y	Y	Y	Y	Y	N	Y
Retrenchments/Severance Payments	Payments as a consequence of the cessation of workers employment due to the worker's position being made	N	N	N	N	N	N	N	N
Royalties	Compensation or portion of the proceeds paid to the owner of a right for the use of it. E.g. patent, oil or mineral right, music.	N	N	N	N	N	N	N	N
Salary/ Wages	Payments made to a worker for work performed over a set period of time.	Y	Y	Y	Y	Y	Y	Y	Y
Salary Continuance/Income Protection Insurance	Payment to worker to effect or maintain insurance to ensure workers' continuance of income in the event of illness or accident not covered under workers' compensation. SA: Exclude proceeds of claims.	Y	Y	Y*	Y	Y	Y	Y	N

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Salary Packaging	The inclusion of employee benefits (also called fringe benefits) in an employee remuneration package in exchange for giving up part of monetary salary	Y	Y	Y	Y	Y	Y	Y	Y
School/Education Expenses For Spouse/Dependents	Payments made to or for the benefit of a worker to cover fees/expenses of providing education or tuition not for the trade or business of the employer. WA: Only include if part of salary package.	Y	Y	Y	Y	Y	N	Y	Y
Service Increments	Payments to a worker based upon the length of service with the employer. Includes retrospective 'carry-over' arrangements.	Y	Y	Y	Y	Y	Y	N	Y
Severance Pay	Payments as a consequence of the cessation of a worker's employment due to the worker's position being made redundant.	N	N	N	N	N	N	N	N
Shift Allowance	Compensation paid for working during 'socially inconvenient' times.	Y	Y	Y	Y	Y	Y	Y	Y
Sick Leave	Payment of normal salary/wages to cover any period the worker was absent from work due to illness/accident. WA: Only include if specified in state award.	Y	Y	Y	Y	Y	Y	Y	Y
Site Allowance	Amount paid to provide for work having to be performed at a particular location.	Y	Y	Y	Y	Y	Y	Y	Y
Skill Allowance	Recognition of any skill brought to the job or any special aptitude displayed.	Y	Y	Y	Y	Y	Y	Y	Y
Staff Discounts	A discount given to an employee or member of staff of a business, company or organisation, the discount amount and other criteria confirmed in writing with terms and conditions set by the employer.	N	N	N	N	N	N	N	N
Stand-By Or On-Call Allowance	Payment for being prepared to work, upon request, outside usual working hours, or remaining near a telephone or pager to receive any such request.	Y	Y	Y	Y	Y	Y	Y	Y
Strike Breaking Allowance	Payment for working whilst industrial action is being carried out.	Y	Y	Y	Y	Y	Y	Y	Y
Studying Allowance	Incentive payment to study or to cover the costs of education or tuition related to employment.	Y	Y	Y	Y	Y	Y	Y	Y
Superannuation Contributions (Super Guarantee/Employer Contribution)	Payment including a premium or lump sum paid to a superannuation fund or retirement annuity plan for the benefit of the worker. Relates to employer contribution as required by Superannuation Guarantee legislation.	Y	Y	Y	Y	N	N	N	N
Superannuation Contributions (Employee Contributions)	Payment including a premium or lump sum paid to a superannuation fund or retirement annuity plan for the benefit of the worker. Relates to employer contribution above that required by Superannuation Guarantee legislation.	Y	Y	Y	Y	Y	Y	Y	Y
Superannuation Contributions – (Employer Contribution Above Guarantee)	Payment including a premium or lump sum paid to a superannuation fund or retirement annuity plan for the benefit of the worker. Relates to employer contributions as part of employee's salary sacrifice arrangements	Y	Y	Y	Y	Y	Y	Y	Y
Supplementary Payments	Payment made to or for the benefit of a worker additional to the worker's usual salary or wages.	Y	Y	Y	Y	Y	Y	Y	Y
Telephone Allowance Or Expenses (Subject To Fbt)	Payment to meet cost of a telephone connected to the worker's residence or to compensate for using the worker's telephone for the employer's business. QLD, TAS: Only include if FBT applies. WA: Only include if part of a salary package. NSW: Exclude expenses incurred as part of employment.	Y	Y	Y	Y	Y	Y	N	Y
Termination Payments (Accrued Benefits)	Final pay of outstanding wages, leave and benefits upon termination	Y	N	N	N	Y	N	Y	N

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Termination Payments (Compensation For Termination)	Any additional termination payments in excess of accrued benefits	N	N	N	N	N	N	N	N
Tool Allowance	Payment to cover the cost of any tools, implements or instruments which the worker may purchase for use by the worker in the course of the worker's employment. NSW: Exclude if expense incurred as part of employment.	Y	Y	Y	Y	Y	Y	Y	Y
Travel Allowance (Subject To Fbt)	If an employer reimburses the worker for travel expenses, then that allowance is not counted as remuneration. Where payment is made in accordance with an award at a rate specified by the award, the payment is not counted as remuneration. Payment greater than the award is counted as remuneration. If the employer provides a worker with a travel allowance and payment not under an award then any payment up to the prescribed amount per night is not counted as remuneration. Payment greater than the prescribed amount is counted as remuneration	Y	Y	Y	Y	Y	Y	N	Y
Travel Allowance (Discounted Or Free)	If an employer reimburses the worker for travel expenses, then that allowance is not counted as remuneration. Where payment is made in accordance with an award at a rate specified by the award, the payment is not counted as remuneration. Payment greater than the award is counted as remuneration. If the employer provides a worker with a travel allowance and payment not under an award then any payment up to the prescribed amount per night is not counted as remuneration. Payment greater than the prescribed amount is counted as remuneration	Y	Y	Y	Y	Y	N	Y	Y
Travelling Time	Payments to employee for the time it takes to travel to a site for work.	Y	Y	Y	Y	Y	Y	Y	Y
Trust Distributions	Distribution to a worker as beneficiary under a trust, if distribution is in Leui of wages for work done for the trust by the worker	Y	Y	Y	Y	Y	Y	Y	Y
Uniform Allowance	Amount paid to enable the worker to purchase or maintain a uniform or item of corporate clothing. NSW: Exclude if expense incurred as part of employment.	Y	Y	Y	Y	Y	Y	Y	Y
Workers Compensation Payments	Payments made as compensation by way of income maintenance as per the appropriate Workers' Compensation Act. QLD: Include payments to worker later reimbursed by government authority as well as payments above Act entitlements.	N	Y (reimbursed by WC)	N	N	N	N	N	N
Other Allowances	Allowances as a reward to a worker in the form of a payment to or for the benefit of a worker, where it is not a reimbursement for a specific expenditure. Generally paid under an award or subject to Fringe Benefit Tax.	Y	Y	Y	Y	Y	Y	Y	Y

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