



Legislative Instrument

Taxation Administration – Single Touch Payroll – Amounts to be Notified Determination 2021

I, Louise Clarke, Deputy Commissioner of Taxation, make this determination under subsection 389-5(3) of Schedule 1 to the *Taxation Administration Act 1953*.

Louise Clarke

3 February 2021
Deputy Commissioner of Taxation
Policy, Analysis and Legislation
Law Design and Practice

1. Name of instrument

This determination is the *Taxation Administration – Single Touch Payroll – Amounts to be Notified Determination 2021* legislative instrument.

2. Commencement

This instrument commences on the day it is registered on the Federal Register of Legislation.

3. Application

This instrument applies to the reporting required under section 389-5 of Schedule 1 to the *Taxation Administration Act 1953*.

4. Determination

The following kinds of amounts are determined for the purposes of paragraph 389-5(2)(b) of Schedule 1 to the *Taxation Administration Act 1953*:

- (a) an amount that is not a SGAA sacrificed ordinary time earnings amount but which, as the result of an effective salary sacrifice arrangement, reduces the ordinary time earnings of an employee
- (b) an amount that is not a SGAA sacrificed salary or wages amount but which, as the result of an effective salary sacrifice arrangement, reduces the salary and wages payable to an employee
- (c) a superannuation liability amount
- (d) a tax offset amount
- (e) a foreign tax paid amount
- (f) an exempt foreign income amount

- (g) a foreign employment income amount
- (h) a lump sum D amount
- (i) a payment made under the Community Development Employment Project scheme
- (j) a voluntary agreement to withhold amount
- (k) a labour hire arrangement amount

5. Definitions

In this determination:

- (a) 'salary and wages' has the same meaning as in the *Superannuation Guarantee (Administration) Act 1992*
- (b) 'SGAA sacrificed ordinary time earnings amount' has the same meaning as the term 'sacrificed ordinary time earnings amount' defined in the *Superannuation Guarantee (Administration) Act 1992*
- (c) 'SGAA sacrificed salary or wages amount' has the same meaning as the term 'sacrificed salary or wages amount' defined in the *Superannuation Guarantee (Administration) Act 1992*
- (d) 'employee' has the same meaning as in the *Superannuation Guarantee (Administration) Act 1992*, but disregard subsection 12(3) of that Act
- (e) 'superannuation liability amount' means the total of amounts which the entity will be liable to pay under the *Superannuation Guarantee (Administration) Act 1992* in respect of payments made to an employee since the preceding 1 July
- (f) 'tax offset amount' means the amount claimed by a payee in a Tax file number declaration or Withholding declaration to reduce withholding due to an offset entitlement
- (g) 'foreign tax paid amount' – an amount of tax paid to a foreign government or revenue authority in respect of payments made to payees who are Australian residents for tax purposes but who are working in that foreign country
- (h) 'exempt foreign income amount' – an amount that constitutes foreign earnings of the payee that is exempt from tax under section 23AG of the *Income Tax Assessment Act 1936*
- (i) 'foreign employment income amount' is an amount that is assessable income paid to payees, who are Australian tax residents, that is subject to tax in another country, for work performed in that country, if the qualification period is met
- (j) 'lump sum D amount' means the amount of a genuine redundancy payment or an early retirement payment (as defined in the *Income Tax Assessment Act 1997*) that does not exceed the amount worked out under section 83-170 of that Act
- (k) 'Voluntary agreement to withhold amount' is an amount withheld under Section 12-55 of Schedule 1 to *Taxation Administration Act 1953*
- (l) 'Labour hire arrangement amount' is an amount withheld under section 12-60 of Schedule 1 to the *Taxation Administration Act 1953*
- (m) 'Community Development Employment Project scheme' is a subsidised wage program for activities to prevent and address family violence and substance misuse problems in Indigenous communities

6. Repeals

Single Touch Payroll – Determination of Amounts to be Notified (F2019L00122) registered on 12 February 2019.

- (1) The whole of the instrument.

Repeal the instrument.