


TGD 94/D3 - Training guarantee: do salary or wages paid to casual staff have to be included in annual national payroll?

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Draft Training Guarantee Determination

Training guarantee: do salary or wages paid to casual staff have to be included in annual national payroll?

1. Yes. All salary or wages must be included in annual national payroll irrespective of whether the employee is full-time, part-time or casual. This is the case even if casual workers are only employed for a few days a year.
2. Section 4 of the *Training Guarantee (Administration) Act 1990* defines 'annual national payroll' as being 'the aggregate of the salary or wages paid by the employer during the year'.

Commissioner of Taxation
27/1/94

FOI INDEX DETAIL: Reference No.

Related Determinations:

Related Rulings:

Subject Ref: annual national payroll; casual staff; salary or wages

Legislative Ref: TGAA 4

Case Ref:

ATO Ref: ALB/TG/TGR9

ISSN 1038 - 6092