


# ***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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This document has been Withdrawn.

There is a [Withdrawal notice](#) for this document.

Draft Training Guarantee Determinations (TGDs) represent the preliminary, though considered, views of the ATO. Draft TGDs may not be relied on; only final TGDs are authoritative statements of the ATO.

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## Draft Training Guarantee Determination

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### **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

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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

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ISSN 1038 - 6092