

***Table A: Key requirements/definitions***

The ‘**reportable salary**’ column is prepared on a cash basis using reportable salary as defined as the sum of:

- (a) gross payments (excluding bonuses);
- (b) reportable fringe benefits (net amount);
- (c) reportable employer superannuation;
- (d) contributions; and
- (e) exempt foreign employment income;

as reported in an individual’s payment summary.

The ‘**contributed superannuation**’ column is prepared on a cash basis using contributed superannuation as defined as follows:

- For individuals that are in a defined contribution scheme (e.g., PSSap), “Contributed superannuation” should include the defined contribution amounts. This amount is typically located on the individual’s payslips; or
- For individuals that are in a defined benefit scheme (e.g., PSS and CSS), ‘contributed superannuation’ should include the Notional Employer Contribution Rate (NECR) amount, Employer Productivity Superannuation Contribution (also known as the Productivity Component) and any Additional Lump Sum Contribution paid during the financial reporting period.

The ‘**reportable allowances**’ column is prepared on a cash basis using reportable allowances as is equal to the ‘total allowances’ figure as reported in an individual’s payment summary. Reportable allowances excludes any allowances already reported in the gross payments line in the payment summary.

The ‘**bonus paid**’ column is prepared on a cash basis-using bonus paid as is equal to the actual bonus paid to individuals during the reporting period and is a component of gross payments reported on the payment summary.