

Checklist of Taxable Items

The following checklist provides guidance on the payroll tax treatment of certain items based on the legislation in force as of 1 July 2011. It is not an exhaustive list and may be subject to future change.

T = Taxable

C = Taxable under certain circumstances

F = Taxability determined in accordance with the *FBTA Act*

E = Exempt

Remuneration item	Treatment
Accommodation	F
Accommodation allowances (from 1 July 2008)	C
Accommodation allowances (pre 1 July 2008)	T
Adoption leave (from 1 July 2009)	E
Adoption leave (pre 1 July 2009)	T
Agency supplied staff (in hands of labour hire agent) (from 1 July 2009)	C
Agency supplied staff (in hands of labour hire agent) (pre 1 July 2009)	T
Allowances	T
Annual leave	T
Annual leave paid on termination	T
Apprentices' wages	E
Back pay	T
Benefits	F
Board and quarters	F
Bona fide redundancy payments (tax-free component only)	E
Bonuses	T
Car allowances (from 1 July 2008)	C
Car allowances (pre 1 July 2008)	T
Car parking	F
Clothing allowances	T
Commissions	T
Common law wages	T
Company cars	F
Consultant's fees	C
Contractor payments	C
Credit cards	F
Debt waivers	F
Defence force payments	E
Directors' fees	T
Dirt allowances	T
Discounted staff and director purchases	F
Education expenses	F
Employer-funded (pre-income tax) superannuation contributions	T

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Remuneration item	Treatment
Employment agency personnel (from 1 July 2009)	C
Employment agency personnel (pre 1 July 2009)	T
Entertainment allowances	T
Footwear allowances	T
Fringe benefits	F
Gifts	F
Gross wages	T
Health insurance	F
Holiday pay	T
Home garaging	F
Housing	F
Leave loading	T
Living away from home allowances (from 1 July 2008)	F
Living away from home allowances (pre 1 July 2008)	T
Loans (interest free/low interest)	F
Long service leave	T
Make-up pay	T
Maternity leave (from 1 July 2009)	E
Maternity leave (pre 1 July 2009)	T
Meals	F
Meal allowances	T
Motor vehicles	F
Motor vehicle allowances (from 1 July 2008)	C
Motor vehicle allowances (pre 1 July 2008)	T
Options	T
Overtime	T
Overtime meal allowances	T
Paternity leave (from 1 July 2009)	E
Paternity leave (pre to 1 July 2009)	T
Pay in lieu of notice	T
Piece-work payments	T
Prizes	F
Professional advice	F
Redundancy payments	C
Reimbursements (business expenses)	F
Relevant contract payments	C
Relocation payments	F
Rental subsidy allowances	T
Representation allowances	T

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Remuneration item	Treatment
School fees	F
Share schemes	T or F
Shift allowances	T
Sick pay	T
Site allowances	T
Staff discounts	F
Subcontractor Payments	C
Subscriptions	F
Superannuation contributions (pre-income tax/employer)	T
Taxi fares	F
Telephone account payments	F
Termination payments:	
• accrued annual leave and long service leave	T
• employment termination payments	T
• Bona fide redundancy payments (income-tax-free component)	E
• Bona fide redundancy payments (in excess of tax-free component)	T
Tool allowances	T
Trainees	C
Travel (free or subsidised)	F
Travel allowances	T
Uniform allowances	T
Vouchers	F
Workers compensation payments	E