Part 1. Employee characteristics

Question 1. Identification of employee
This question is designed to enable you to identify the correct employee record in the event that the ABS needs to clarify any details with you.

Question 2. Sex of employee
This question is designed to identify whether the employee is a male or a female. It allows earnings and hours information to be analysed according to gender.

Question 3. Age of employee
This question is designed to identify the broad age group of the employee. Three distinct categories apply:
- Under 18 years
- Between 18 years and under 21 years
- 21 years and over

Question 4. Occupation title
This question is designed to provide details of the employees occupation. Information provided in these questions is used to determine the appropriate occupation code for the employee reported. Occupation is classified according to the Australian and New Zealand Standard Classification of Occupations (ANZSCO).

You are required to provide the full title of employee’s occupation, stating trade, class or grade where applicable. For example, primary school teacher, machine operator, 2nd year apprentice chef, etc.

Question 5. Main tasks or duties of employee
This question is designed to make the coding of the more complex or ambiguous occupations possible. It requires you to describe as fully as possible the main tasks or duties usually performed by the employee you are reporting for. For example, prepare lessons and teaches, operates extruding machine, assists in food preparation etc.

Question 6. Is this employee an owner manager of an incorporated enterprise?
This question is designed to determine whether an owner manager of an incorporated enterprise is a paid employee of his or her own business. It allows earnings information for managerial employees to be analysed separately.

An owner manager of an incorporated enterprise will be paid through the businesses payroll and issued with with a payment summary at the end of the financial year. Sole proprietors, partners of unincorporated entities and trustees should not be reported as owner managers of incorporated entities.

Question 7. Is this employee an upperlevel manager or executive?
This question is designed to determine whether the employee is an upperlevel manager or executive. It allows earnings information for managerial employees to be analysed separately.
For the purposes of the Employee Earnings and Hours Survey, upperlevel managers are employees who have strategic responsibilities in the conduct of operations of the business. Upperlevel managers generally make executive decisions which can affect the entire business, for example, they may be able to make a decision to open or close a branch of the business. Generally, area managers or supervisors are not classified as upperlevel managers. Other characteristics of upperlevel managers include being in charge of a significant number of employees, and usually not having entitlement to paid overtime.

Question 8. Is this employee permanent, fixedterm or casual?
This question is designed to determine whether the employee is employed on a permanent, fixedterm or casual basis for analysis purposes.
Casual employees differ from permanent employees as they usually receive a slightly higher rate of pay, to compensate for lack of permanency and leave entitlements. They frequently do not work a set number of hours. Some fixedterm employees also receive a slightly higher rate of pay to compensate for lack of permanency and leave entitlements, even though they are generally employed for a set number of hours throughout the term of their employment.

Question 9. Does this employee receive a casual loading?
Casual loading refers to a higher rate of pay to compensate for lack of leave entitlements. It should not be confused with increases in the hourly rate that are paid as an incentive for good performance or other reasons.

Question 10. Does this employee work full-time or part-time?
This question is designed to determine whether the employee works full-time or part-time. It allows earnings and hours information for full-time and part-time employees to be analysed separately. For the purposes of the Employee Earnings and Hours Survey, employees (including casuals) should be reported as full-time if they usually work:

1. Agreed or award hours for a full-time employee in their occupation; or
2. 35 hours or more per week.

Otherwise an employee is considered part-time.

Casual employees should be classified on the basis of the hours they usually work (i.e., full-time if they usually work 35 hours or more per week). If they do not have "usual hours" they should be classified according to the hours worked during the period for which you are reporting.

Part 2. Gross earnings

Question 11. Pay frequency
This question is designed to allow you to report earnings and hours on the same basis as that of your payroll setup. You are not required to adjust the information in any way. For instance, if the employee you are reporting for is paid monthly, select monthly and report all earnings and hours on a monthly basis. If your payroll frequency is not weekly, fortnightly or monthly, select "other" and write in details of the frequency, e.g., if an employee is paid every four weeks rather than for a calendar month, select "other", then specify fourweekly.

All earnings figures should always relate to the pay frequency selected in question 11. You will be asked this question in relation to each employee for whom you have been asked to report. If you have multiple payrolls, indicate the frequency at which the particular employee you are reporting for was paid.

Question 12. Total amount salary sacrificed
This question is designed to collect information on amounts salary sacrificed. With salary sacrificing becoming increasingly popular, this question allows earnings to be analysed taking into consideration the employee's cash and non-cash remuneration. Salary sacrifice can generally be altered according to the employees wishes from time to time. It should not be confused with salary packaging, which is an arrangement that forms a fixed component of their total remuneration, such as a company car or a mobile phone.

Salary sacrifice is an arrangement whereby an employee agrees to forgo part of his or her pre-tax salary in return for benefits. Common types of benefits include pre-tax contributions to superannuation funds and novated leases for motor vehicles.
Including

- Fringe benefits tax incurred on benefits provided through a salary sacrifice arrangement;
- Any portion of weekly, fortnightly, monthly or quarterly bonuses that was salary sacrificed

Excluding

- Value of fringe benefits not provided through a salary sacrifice arrangement, e.g., entertainment expenses
- Employee contributions from post-tax earnings
- Salary sacrifice of half-yearly, annual, or irregular or one-off bonuses

Providing a description of item(s) salary sacrificed will assist the ABS in processing your form without having to contact you for clarification.

Question 13. Total taxable gross earnings

This question is designed to collect information on the employee's total taxable gross earnings for the period reported for. It should exclude amounts salary sacrificed as they are taken from the earnings before tax is applied. Reimbursement of expenses (e.g., travel, entertainment, meals and other expenses) are non-taxable and should be excluded from all earnings questions.

Question 14. Taxable ordinary time earnings

This question is designed to collect information on taxable payments paid to the employee during the reference period that are designated as "ordinary time earnings". Ordinary time earnings are payments for standard or agreed hours of work and are a component of total taxable gross earnings as reported in question 13 and should also exclude amounts salary sacrificed. For many employees, it is equal to total gross earnings if no overtime, allowances or other payments are made during the reference period.

Including

- Base pay
- Shift/penalty payments for ordinary time hours
- Retainers
- Payments made in the reference period which vary according to measured performance, e.g., piecework, production bonuses, commissions, etc.
- Weekly, fortnightly, monthly or quarterly bonuses that are based on measured performance

Excluding

- Amounts salary sacrificed
- Overtime earnings
- Taxable allowances
- Other taxable payments such as annual leave loading; half-yearly, annual, irregular or one-off bonuses; pay in advance or back pay; severance, termination or redundancy payments; or reimbursements for expenses.

Question 15. Overtime earnings

This question is designed to collect information on taxable payments paid to the employee during the reference period that are designated as "overtime earnings". Overtime earnings are payments for work performed in excess of standard or agreed hours of work. Overtime earnings are a component of total taxable gross earnings as reported in question 13 and should also exclude amounts salary sacrificed.

Part 3 Hours paid for

Question 19. Ordinary time hours paid for

This question is designed to collect information on the number of award, standard or agreed hours of work which were actually paid for in the pay period. The hours reported in this question should relate to the pay frequency selected in question 11. For example, if the employee is paid monthly, monthly ordinary hours should be reported.

Including

- Hours of paid leave relating to the pay period
**Excluding**

- Overtime hours
- Hours on standby or reporting time except when these are part of ordinary time hours

You are **not required** to convert ordinary time hours paid for at penalty rates, for example, shift hours, to their ordinary time equivalent.

**Question 20. Overtime hours paid for**

This question is designed to collect information on the number of hours **in excess of** award, standard or agreed hours which were paid for in the pay period. The hours reported in this question should relate to the pay frequency selected in question 12. Thus, if the employee is paid monthly, monthly overtime hours should be reported.

**Including**

- Overtime hours paid at the standard rate and penalty rates

**Excluding**

- Standard hours paid at penalty rates
- Normal shift work

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