



Payday Super liabilities and STP2 in Vista: User guide to configuration and usage

Version 1.01

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Introduction

The Australian Government, in the 2023-24 Budget, announced plans for Payday Super as the centrepiece of an effort to reform the superannuation system. According to the Australian Taxation Office (ATO), the new mandate, which comes into effect 1 July 2026, serves three main purposes: to reduce unpaid super by enabling the ATO to identify and recover overdue amounts more quickly and effectively; to improve retirement outcomes for employees by investing super contributions earlier and more frequently, boosting compounding returns; and to promote overall administrative efficiency by aligning the payment and processing of super with the payment of salary and wages.

Payday Super changes how employers calculate, pay, and report Super Guarantee (SG) amounts (and related amounts).

Vista's Payroll module, newly enhanced to support Payday Super, provides updated capabilities for configuration and calculation of SG liabilities (and other super liabilities) during payroll processing; preparation of expanded super contribution files and new member verification requests for super funds; and creation of Single Touch Payroll Phase 2 (STP2) e-files that satisfy the new Payday Super reporting requirements effective 1 July 2026.

This document covers payroll configuration and calculation of super liability amounts, as well as the enhanced STP2 reporting capabilities. (Please note there is a separate user guide – *Payday Super contributions in Vista* – that treats preparation of super contribution files and new member verification requests.)

While Vista's payroll configuration capabilities and STP feature now include new functionality in support of Payday Super, described throughout this guide, you'll find that most things remain the same:

- the overall workflow in the Payroll module, culminating in creation of the STP e-file from the **PR STP Process** form, is unchanged;
- despite a new mandatory reportable employee amount, the various forms for the STP feature remain in place, with the same look and feel and same functionality as before;
- the longstanding requirement to use Vista's STP feature in a timely manner to generate a ready-to-lodge e-file each time you pay your employees, even for out-of-cycle pay dates, remains in force;
- your use of OZEDI's web-based Dashboard for transmission of the e-file to the ATO will continue as always.

A successful transition within Vista to "STP for Payday Super" begins with the required additional setup in the Payroll module, which you can – and should – commence promptly after installation of the new Vista version that delivers the Payday Super functionality. You should begin this necessary configuration work well in advance of the year-end deadline, as soon as you have the Payday Super feature set in Vista. The purpose of this document is to provide clear guidance for your efforts to configure Vista payroll for super liability calculations and STP reporting under Payday Super, and to make the switch to the new regimen for your ongoing, regular STP lodgements on or about 1 July 2026.

Overview of transition from STP-2026 to STP-2027

For the sake of clarity and brevity, we need to define a pair of shorthand terms for use in this discussion. Let's use "STP-2026" to refer to the familiar legacy payroll configuration options, settings, EDL codes, and system behaviours related to super liability calculations and related STP2 reporting for pay dates and submissions within tax year 2026 (ending 30 June 2026) and earlier. By contrast, let's use "STP-2027" to refer to the novel, Payday Super-related configuration options, settings, EDL codes, and system behaviours related to super liability calculations and related STP2 reporting for pay dates and submissions within tax year 2027 (beginning 1 July 2026) and later.

With respect to payroll configuration and calculation of super liability amounts, and related STP2 reporting capabilities, Vista's Payday Super feature set has been implemented as a small handful of new fields, allowed values, and functionality on familiar legacy forms. Although STP-2027 is replacing STP-2026 for ongoing reporting as of 1 July 2026, the Vista feature set for STP-2027 exists side-by-side, so to speak, with the legacy feature set for STP-2026, which remains completely intact.

After installation of Vista's Payday Super feature set, you should continue to use your existing, familiar STP-2026 super liability codes and settings without modification to calculate super liability amounts in payroll and to prepare and lodge your regular STP submissions for the remainder of tax year 2026, while you prepare Vista payroll for the transition to STP-2027.

Existing payroll configuration settings and super liability code setups for STP-2026 in Vista are not changing, *and should not be changed by you*, in connection with your installation and adoption of the Payday Super feature set. To be clear, aside from a specific, targeted change affecting payroll processing at the time of the switch from STP-2026 to STP-2027 around 1 July 2026, you should make no changes at all to your existing super liability code configurations, now or in the future. It is important that these legacy super liability codes and their respective configurations remain intact so that you can continue to use them for payroll calculations through the last pay date within tax year 2026. Further, these legacy super liability codes and configurations need to remain in place in order to permit accurate STP-2026 reporting not only through the last pay date on or before 30 June 2026, but also for finalisation submissions as late as 14 July 2026, and for prior year amendments into the indefinite future.

For STP-2027, you will need to create an additional, new collection of super liability codes with specific, distinctive configuration settings for use in super liability amount calculations during payroll processing and STP2 reporting beginning with the first pay date on or after 1 July 2026. We strongly recommend that you begin to create and configure those new super liability codes promptly after installation of the new Vista version that includes Payday Super. This guide relies to some degree on your legacy super liability code configurations for STP-2026 as a starting point for the new super liability code configurations required for the transition to STP-2027. Detailed guidance in later sections of this document include configuration instructions to create the new super liability codes in an initial "inactive" state prior to the switch around 1 July 2026, thus precluding the possibility of premature or duplicative super liability amount calculations through the remainder of tax year 2026. Making the switch from STP-2026 to STP-2027 around 1 July 2026 will be a straightforward matter of activating the new super liability codes and deactivating the legacy super liability codes for purposes of calculation during payroll processing. Details likewise appear in a later section of this guide.

Qualifying earnings (QE) for super guarantee

The overall scope of the earnings basis for the SG liability calculation has expanded over the past decade, and Payday Super pushes that expansion even further now.

Historically, the basis for the SG calculation was strictly Ordinary Time Earnings (OTE). (The fundamental definition of OTE – essentially what an employee earns for their ordinary hours of work – has remained stable under the Superannuation Guarantee (Administration) Act 1992 (SGAA). Please refer to this resource for current ATO guidance regarding OTE: <https://tinyurl.com/yyjpdekx>)

More recently, in order to close legal loopholes that had allowed employers to calculate SG on the employee's reduced, post-sacrifice salary, the Government enacted legislation effective 1 January 2020 that expanded the earnings basis for SG to something known as "OTE base", comprising OTE plus any "otherwise OTE" amounts salary-sacrificed to super. This is the current basis for the SG calculation, set to expire on 30 June 2026.

Under Payday Super, beginning 1 July 2026, all employers will use a further-expanded earnings basis to calculate the SG liability amount. Qualifying earnings (QE) is the new term under Payday Super that defines the types of payments made to employees that are to be used to calculate the SG liability. Under this mandate, the formula for QE is defined as OTE plus salary-sacrifice super plus commissions.

Briefly: OTE represents payments for ordinary hours of work, which includes certain types of paid leave, allowances, bonuses, and lump sum payments. Salary-sacrifice super includes amounts that would otherwise have counted as OTE if the employee had not sacrificed them to superannuation. Commissions, the newest superable component, includes all commissions paid to an employee, regardless of whether the related work was performed outside ordinary hours.

Incidentally, beginning 1 July 2026, the ATO will also begin using QE as the basis to calculate the Super Guarantee Charge (SGC). This is a significant shift since, currently, the SGC is calculated on an expansive and more punitive earnings basis (salary and wages, which is inclusive of overtime), whereas the standard OTE base underpinning the SG liability excludes overtime. Payday Super brings SGC into monetary alignment with SG by means of the common QE basis.

Currently, in STP-2026, Vista reports only the Superannuation Liability (SL) in STP2. Starting 1 July 2026, Payday Super requires that employers report the year-to-date amount of both SL and QE for each employee that appears within the STP2 submission. Vista's STP-2027 functionality, part of the Payday Super feature set, supports these new reporting requirements.

Vista's Help system has long advised that users should create a super liability code dedicated exclusively to SG for each super fund, and a separate liability code (or codes) for any super amounts in excess of the SGAA-mandated minimum amount. This recommendation has now become a critical requirement for Payday Super in Vista. Since the QE amount that must be reported in STP-2027 represents the earnings basis for the SG liability exclusively, Vista now requires a dedicated liability code solely for the SG. It cannot be a combined code that mixes SG with other super liabilities. The eligible amount for that dedicated SG liability code, properly limited to the Maximum Contribution Base amount for the year (further explained below), serves in STP-2027 as the source for the new reportable QE amount in STP2.

This need for strict isolation of reportable amounts for QE is one of several reasons that an entirely new collection of super liability codes is required for STP-2027 in Vista. Another reason, suggested by the discussion at the top of this section, is that the collection of earnings basis codes for super liabilities may differ between STP-2026 and STP-2027, and both sets of super liability codes need to coexist for an indefinite period of time. Among further reasons, to be explained in a later section of this guide, is that limit configuration, routine configuration, and STP amount classification settings for super liabilities also must differ between STP-2026 and STP-2027, and the differing super liability codes again need to coexist and function simultaneously (whether in payroll processing or STP reporting) for some time.

Create and configure SG liability codes for STP-2027

As mentioned above, for STP-2027, you will need to create a new collection of super liability codes for use in payroll amount calculations and STP2 reporting beginning 1 July 2026. This section presents detailed guidance for the creation and configuration of new SG liability codes in particular, which are central to Payday Super requirements. (Subsequent sections of this guide treat examples of new non-SG super liability codes.)

Before discussing the new SG liability codes needed for STP-2027, let's begin by reviewing the standard configuration for legacy SG liability codes for STP-2026. On the **PR Deductions/Liabilities** form, a standard legacy SG liability code (STP-2026) is configured as follows:

139 PR Deductions/Liabilities for Trimble Viewpoint Pty Ltd (AU) (CUC)

File Edit Records View Options Tools Windows Help

Debn / Liab Code: 601 SG Liab (Legacy STP-2026) Add Basis Codes

Grid Info Add Info Arrears/Payback Notes Basis Codes

Description: SG Liab (Legacy STP-2026)

Type
 Deduction Liability Liability Type: 100 Generic

Calculation Category: E-Employee

GL Account: 24000. Generic

Method: R-Routine Routine: SuperMin Liab: Superannuation

Rate / Amount #1: 0.12000 Calculate on pay sequence #1 only.
 Rate / Amount #2: 0.12000 Use YTD accumulations to correct rounding errors.
 Round result to nearest whole dollar.

Limit
 No Limit Amount: 62,500.00 Accumulate subject amounts.
 Subject Amount Applied: Q-Quarterly Selectively purge accumulations.
 Calculated Amount
 Rate of Earnings Rate:
 Auto-correct if limit is exceeded.

Pre-Tax Deduction Catch up Deduction
 401k Liability
 Pre-Tax Group:

139 PR Deductions/Liabilities for Trimble Viewpoint Pty Ltd (AU) (CUC)

File Edit Records View Options Tools Windows Help

Debn / Liab Code: 601 SG Liab (Legacy STP-2026) Add Basis Codes

Grid Info Add Info Arrears/Payback Notes Basis Codes

ATO
 Include In STP Gross Amounts
 ATO Category: S - Superannuation
 Fund: 2222 Generic Super Fund
 Superannuation Weekly Minimum: 0.00

STP Phase 2
 Include in Employee Gross Amount calculation
 Include in Reportable Fringe Benefits Amount (RFBA) calculation
 Include in Reportable Employer Super Contribution (RESC) calculation
 Include in Superannuation Liability (SL) calculation **New for Payday Super**
 STP Category: SL - Superannuation Liability (deprecated) **Modified for Payday Super**

EDL Type	EDL Code	Description	Subject Only	ATO Category
E-Earnings	501	Regular Hourly	<input type="checkbox"/>	
E-Earnings	502	Salary	<input type="checkbox"/>	
E-Earnings	503	Annual Leave	<input type="checkbox"/>	
E-Earnings	504	Task Allowance	<input type="checkbox"/>	
E-Earnings	505	Performance Bonus	<input checked="" type="checkbox"/>	

Several elements of this recommended standard legacy SG (STP-2026) configuration merit discussion.

First, on the **Info** tab of the form, note that the legacy SG liability code uses **Routine** ‘SuperMin’, and is configured with a quarterly limit on the subject amount appropriate for the current quarterly Maximum Contribution Base of \$62,500 for tax year 2026 (effective through 30 June 2026). Despite conformity with the recommended configuration, this legacy SG liability would not be limited properly during payroll processing due to a known defect in the SuperMin routine that effectively causes it to fail to impose the limit. Vista’s Payday Super feature set includes a new routine – SuperMin2 – that remedies this defect by imposing an annual subject limit properly. (You will see configuration instructions below for the new SG liability codes (STP-2027) that specify the ‘SuperMin2’ routine.)

Second, on the **Add Info** tab, note the appearance of a new flag introduced with the Payday Super feature set: **Include in Superannuation Liability (SL) calculation**. This new flag is cleared (unticked) for all existing liability codes, and should remain cleared for all your legacy super liabilities, including legacy SG liability codes. The new flag is intended for use exclusively on new STP-2027 super liability codes (as discussed below). Please note that for an STP submission in tax year 2026 or earlier, the new flag is ignored entirely during STP data generation.

Third, also on the **Add Info** tab, in the **STP Category** control, note that the description of legacy allowed value ‘SL’ now reads “Superannuation Liability (deprecated)”. Previously, the description for ‘SL’ read “Superannuation Liability (Super Guarantee)”. The ‘SL’ setting itself remains appropriate for any legacy SG liability code (STP-2026), and needs to be left in place for any such code indefinitely (in keeping with the general instruction to refrain from modifying legacy super liability codes altogether). For an STP submission in tax year 2026 or earlier, amounts for any liability of **STP Category** ‘SL’ continue to be reported appropriately as Superannuation Liability (SL) within the employee’s **Other Components** collection. By contrast, for an STP submission in tax year 2027 or later, the **STP Category** ‘SL’ setting is ignored entirely during STP data generation. (You will see configuration instructions below for the new SG liability codes (STP-2027) that avoid any new use of the legacy ‘SL’ setting.) The new description value (“deprecated”) is an indication for future reference that this ‘SL’ setting has no meaning and no bearing on STP data generation after tax year 2026. The ‘SL’ value, however, needs to persist indefinitely on these legacy (STP-2026) super liability codes in order to support prior year amendments in future, as well as STP2 reporting through finalisation for tax year 2026 in the near term.

Finally, on the **Basis Codes** tab, we see a small sample of earnings codes that represent OTE. Given that the current required earnings basis for SG (through 30 June 2026) is “OTE base” – comprising OTE plus any “otherwise OTE” amounts salary-sacrificed to super – it is important to note that the basis code collection here does not include any pre-tax deduction code for salary-sacrificed super (SSS). This is in fact the proper configuration to ensure that SSS is not excluded from the earnings basis for the SG liability calculation. If, contrariwise, the SSS deduction code were to be listed in the basis code collection, then that would effectively instruct the system to remove (subtract) the SSS deduction amount from the earnings basis for SG, which is expressly to be avoided.

Let's turn now to the matter of the new SG liability codes needed for STP-2027.

Importantly, for each Super Fund that you support, you need to create a new SG liability code configured appropriately for use in payroll amount calculations and STP2 reporting beginning 1 July 2026. On the **PR Deductions/Liabilities** form, a standard new SG liability code (STP-2027) should be configured as follows:

139 PR Deductions/Liabilities for Trimble Viewpoint Pty Ltd (AU) (CUC)

File Edit Records View Options Tools Windows Help

Dedn / Liab Code: 701 SG Liab (New for STP-2027) Add Basis Codes

Grid Info Addl Info Arrears/Payback Notes Basis Codes

Description: SG Liab (New for STP-2027)

Type
 Deduction Liability Liability Type: 100 Generic

Calculation Category: E-Employee

GL Account: 24000.00 Generic

Method: R-Routine Routine: SuperMin2 Liab: Super Min with Limit

Rate / Amount #1: 0.12000 Calculate on pay sequence #1 only.

Rate / Amount #2: 0.12000 Use YTD accumulations to correct rounding errors.

Round result to nearest whole dollar.

Limit
 No Limit Amount: 270,830.00

Subject Amount Applied: A-Annually Accumulate subject amounts.

Calculated Amount Selectively purge accumulations.

Rate of Earnings Rate:

Auto-correct if limit is exceeded.

Pre-Tax Deduction Catch up Deduction

401k Liability

Pre-Tax Group:

139 PR Deductions/Liabilities for Trimble Viewpoint Pty Ltd (AU) (CUC)

File Edit Records View Options Tools Windows Help

Dedn / Liab Code: 701 SG Liab (New for STP-2027) Add Basis Codes

Grid Info Addl Info Arrears/Payback Notes Basis Codes

ATO
 Include In STP Gross Amounts

ATO Category: S - Superannuation

Fund: 2222 Generic Super Fund

Superannuation Weekly Minimum: 0.00

STP Phase 2
 Include in Employee Gross Amount calculation

Include in Reportable Fringe Benefits Amount (RFBA) calculation

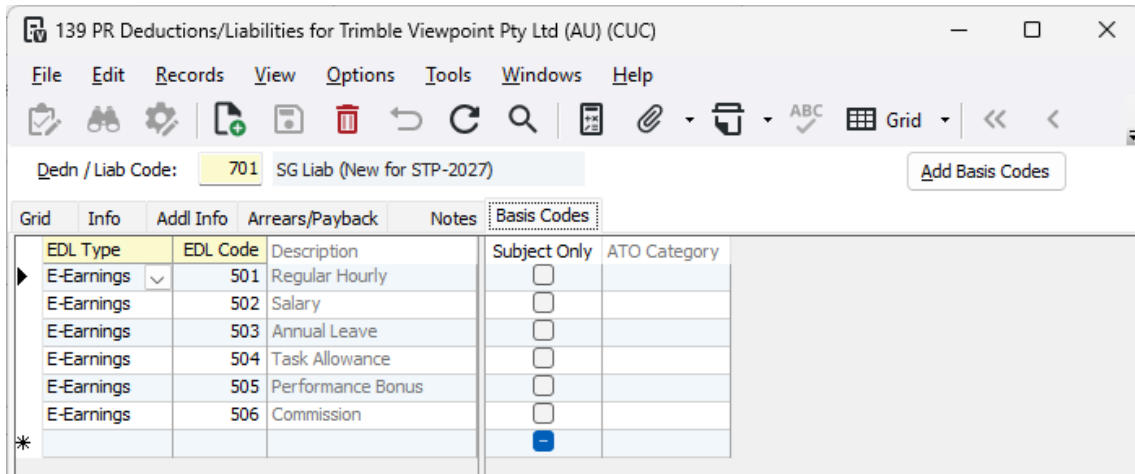
Include in Reportable Employer Super Contribution (RESC) calculation

Include in Superannuation Liability (SL) calculation

STP Category: SG - Superannuation Guarantee

New for Payday Super

Modified for Payday Super



Again, several elements of this recommended standard new SG (STP-2027) configuration merit discussion.

First, on the **Info** tab of the form, note that the new SG liability code uses **Routine** 'SuperMin2', and is configured with an annual limit on the subject amount appropriate for the upcoming annual Maximum Contribution Base of \$270,830 for tax year 2027 (effective from 1 July 2026). This new SuperMin2 routine, installed on your system in the Payday Super feature set, overcomes the shortcomings of the legacy SuperMin routine, properly performing limit imposition and limit correction for any specified annual subject limit. Please note that only the limit basis 'Subject Amount' and limit period 'A-Annually' are supported by the SuperMin2 routine. Any other limit configuration is treated by the routine as if it were the limit basis 'No Limit' (ie: none). This is consistent with the Australian Government's definition of the Maximum Contribution Base as an *annual subject limit* beginning 1 July 2026. Like the legacy SuperMin routine, the new SuperMin2 routine supports calculation of a weekly minimum super amount, if specified in any relevant **Superannuation Weekly Minimum** field. If you have no need for a weekly minimum super amount, you may use an alternative configuration for the new SG liability code, specifying **Method** 'G-Rate of gross' instead of 'R-Routine'. In either case, however, it remains necessary that you configure the annual subject limit correctly. This limit configuration serves to constrain the eligible amount of the SG liability to the Maximum Contribution Base, which is also the maximum reportable value in STP2 for the employee's QE for the year.

Second, on the **Addl Info** tab, note that the new flag **Include in Superannuation Liability (SL) calculation** is set (ticked). This is an essential setting for new STP-2027 super liability codes, including new SG liability codes. For an STP submission in tax year 2027 or later, amounts for any liability for which this flag is set are reported as Superannuation Liability (SL) within the employee's **Other Components** collection. By contrast, for an STP submission in tax year 2026 or earlier, this flag is ignored entirely during STP data generation.

Third, also on the **Addl Info** tab, in the **STP Category** control, note the use of a new allowed value introduced in the Payday Super feature set: 'SG - Superannuation Guarantee'. This 'SG' setting needs to be used exclusively on all and only new SG liability codes (STP-2027); it should not be used on any new super liability code that is not SG, and of course should not be specified on any legacy (STP-2026) super liability code (in keeping with the general instruction to refrain from modifying legacy super liability codes altogether). This is an essential setting for new STP-2027 SG liability codes. For an STP submission in tax year 2027 or later, eligible amounts for any liability of **STP Category** 'SG' are reported as Qualifying Earnings for Super Guarantee (QE) within the employee's **Other Components** collection. As explained above, only payments that are used to calculate the SG liability should be reported as QE in STP2 beginning 1 July 2026: properly-limited eligible amounts for new dedicated SG liability codes (STP-2027) represent precisely the earnings basis that is reportable as QE under Payday Super. By contrast, for an STP submission in tax year 2026 or earlier, the **STP Category** 'SG' setting is ignored entirely during STP data generation.

Finally, on the **Basis Codes** tab, note that we see the same small sample of earnings codes that represent the "OTE base" specified for the legacy SG liability code (STP-2026), plus an additional earnings code for Commission. Recall that under

Payday Super, beginning 1 July 2026, employers are required to use the expanded QE as the earnings basis to calculate SG, and that QE is defined as “OTE base” plus commissions. As a practical matter, it is recommended that you build up the basis code collection for the new SG liability code (STP-2027) in stepwise fashion as follows: begin by copying the full set of basis codes from an appropriate legacy SG liability code (STP-2026) using the **PR Add DL Basis Codes** form accessible through the **Add Basis Codes** button on the **PR Deductions/Liabilities** form; to that core collection, add any and all earnings codes from your payroll setup that represent commissions of any kind; finally, remove any deduction codes representing salary-sacrificed super (SSS) that may have been copied from the legacy SG liability code (STP-2026) to the new SG liability code (STP-2027) in order to avoid excluding those SSS deduction amounts from the earnings basis for the new SG liability code.

After creating a new SG liability code (STP-2027) for each Super Fund that you support, you need to create a new linking record in the **PR Employee Dedns/Liabs** form for each employee who is a member of that Super Fund, as in the following example:

139 PR Employee Dedns / Liabs for Trimble Viewpoint Pty Ltd (AU) (CUC)

File Edit Records View Options Tools Windows Help

Employee: 50420 Holland, Agnes Louise

Dedn / Liab Code: 701 SG Liab (New for STP-2027)

Grid Info AP Info Arrears/Payback Arrears/Payback History Notes

Employee-Based

Frequency: N Never/Inactive Processing Seq #: 1 Membership #: 151994349

Routine Info

Filing Status:

Scale:

Children:

Apply tax offset

Tax offset: 0.00

Misc Factor:

Calculations

Use Calculated Amount

Override Method - Use Rate of Gross

Override Standard Rate/Amount

Override With a Fixed Amount

Rate / Amount: 0.00000

Override Standard Limit

Rate / Amount:

Override GL Account:

Subject to Garnishment Allocations

Garnishment Allocations Group:

Superannuation Weekly Minimum: 0.00

Minimum Net Pay

No Minimum

Based on Percent of Net Pay

Based on Amount of Net Pay

Percent / Amount:

Add-on

None Amount Rate

Rate / Amount:

Importantly, be sure to set the initial **Frequency** value to ‘N’ (Never/Inactive) in the linking record for the new SG liability code (STP-2027). This ensures that the new SG liability will not be calculated for the employee before you make the switch from STP-2026 to STP-2027 on or around 1 July 2026 (as described in a later section of this guide). By contrast, until the time of the switch, the **Frequency** setting for your legacy SG liability code (STP-2026) needs to remain at its current “active” value (such as ‘A’ (Always) or other appropriate value) so that the legacy SG liability continues to calculate for the employee during payroll processing through the last pay date within tax year 2026. These initial settings for **Frequency** may be reviewed side-by-side, so to speak, on the **Grid** tab of the form, using the filter bar to limit the record set to a single employee:

139 PR Employee Dedns / Liabs for Trimble Viewpoint Pty Ltd (AU) (CUC)

File Edit Records View Options Tools Windows Help

Employee: 50420 Holland, Agnes Louise

Dedn / Liab Code: 701 SG Liab (New for STP-2027)

Grid	Info	AP Info	Arrears/Payback	Arrears/Payback History	Notes			
	Employee	Dedn/Liab Code	Description	Employee Based	Frequency	Freq Desc	Processing Seq#	Membership Nu
	50420		SG	-				
	50420	601	SG Liab (Legacy STP-2026)	✓	A	Always	1	151994349
*	50420	701	SG Liab (New for STP-2027)	✓	N	Never/Inactive	1	151994349
				-				

Create and configure other super liability codes for STP-2027: Example 1

Given that Vista now requires new, dedicated liability codes solely for SG (STP-2027), if you have additional super liability obligations beyond the SGAA-mandated minimum, then you will need to configure new super liability codes (STP-2027) that are separate from SG to satisfy those obligations. This section, and the two sections that follow, present guidance for the creation and configuration of new non-SG super liability codes (STP-2027) for a few common scenarios.

This first example concerns a scenario in which you have a super liability obligation pursuant to an industrial instrument, such as an award or agreement.

Suppose that you are operating under a modern award that requires payment of super on the same Qualifying Earnings (QE) basis as standard SG, and subject to the same Maximum Contribution Base (limit), but at a total rate of 15% instead of the SGAA-mandated 12% rate.

In this case, your new SG liability codes (STP-2027), configured as described in the preceding section, would serve to cover the first 12% of your total super liability obligation. For each Super Fund that you support, you would also need to create and configure a separate, new non-SG liability code (STP-2027) in order to cover the remaining 3% of your total obligation. In keeping with the illustrations in the preceding section, your new non-SG liability code would be configured as follows:

139 PR Deductions/Liabilities for Trimble Viewpoint Pty Ltd (AU) (CUC)

File Edit Records View Options Tools Windows Help

Dedn / Liab Code: 702 Super Liab 1 Non-SG (STP-2027) Add Basis Codes

Grid Info Add Info Arrears/Payback Notes Basis Codes

Description: Super Liab 1 Non-SG (STP-2027)

Type

Deduction Liability Liability Type: 100 Generic

Calculation Category: E-Employee

GL Account: 24000. Generic

Method: R-Routine Routine: SuperMin2 Liab: Super Min with Limit

Rate / Amount #1: 0.03000 Calculate on pay sequence #1 only.

Rate / Amount #2: 0.03000 Use YTD accumulations to correct rounding errors.

Round result to nearest whole dollar.

Limit

No Limit Amount: 270,830.00

Subject Amount Applied: A-Annually Accumulate subject amounts.

Calculated Amount Selectively purge accumulations.

Rate of Earnings Rate:

Auto-correct if limit is exceeded.

Pre-Tax Deduction Catch up Deduction

401k Liability

Pre-Tax Group:

139 PR Deductions/Liabilities for Trimble Viewpoint Pty Ltd (AU) (CUC)

File Edit Records View Options Tools Windows Help

Dedn / Liab Code: 702 Super Liab 1 Non-SG (STP-2027) Add Basis Codes

Grid Info Add Info Arrears/Payback Notes Basis Codes

ATO

Include In STP Gross Amounts

ATO Category: SE - Superannuation-Extra

Fund: 2222 Generic Super Fund

Superannuation Weekly Minimum: 0.00

STP Phase 2

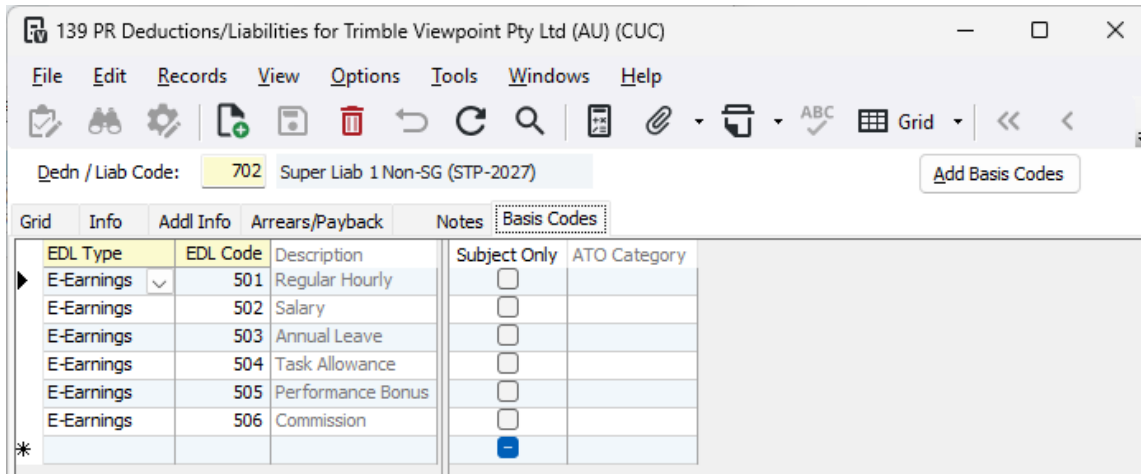
Include in Employee Gross Amount calculation

Include in Reportable Fringe Benefits Amount (RFBA) calculation

Include in Reportable Employer Super Contribution (RESC) calculation

Include in Superannuation Liability (SL) calculation

STP Category:



Several elements of this recommended new non-SG (STP-2027) configuration merit discussion.

First, on the **Info** tab of the form, note that this new non-SG liability code uses **Routine** 'SuperMin2', like the related SG liability code for the same Super Fund, and is configured with an annual limit on the subject amount appropriate for the upcoming annual Maximum Contribution Base of \$270,830 for tax year 2027 (effective from 1 July 2026). This ensures that this non-SG liability will be limited to the same accumulated subject earnings amount as the related SG liability code, as required for this scenario. If the related SG liability code (STP-2027) uses **Method** 'G-Rate of gross' instead of 'R-Routine', then this non-SG liability code should be configured in the same way. Please note also that this non-SG liability code specifies **Rate** values of 0.03000 (ie: 3%), complementing the 12% rates specified on related SG liability code.

Second, on the **Add Info** tab, note that the new flag **Include in Superannuation Liability (SL) calculation** is set (ticked). This ensures that amounts for this liability are reported appropriately as Superannuation Liability (SL) within the employee's **Other Components** collection for any STP submission in tax year 2027 or later.

Third, also on the **Add Info** tab, note that **STP Category** is left blank. This is intentional. It is particularly important to refrain from setting **STP Category** to 'SG' (Superannuation Guarantee) for this non-SG liability code. If we were to do so, the result would be that eligible amounts for this non-SG liability would be reported as Qualifying Earnings for Super Guarantee (QE) within the employee's **Other Components** collection. This is expressly to be avoided, not only because those amounts would be duplicative, but also because only payments that are used to calculate the SG liability are to be reported as QE in STP2 beginning 1 July 2026.

Finally, on the **Basis Codes** tab, note that we see the same set of QE earnings codes as appear in the basis code list for the related SG liability code. This ensures that this non-SG liability is calculated on the same Qualifying Earnings (QE) basis as standard SG, as required for this scenario. For both this non-SG liability code and the related SG liability code, all earnings in the list are "full basis earnings"; none are flagged as **Subject Only**.

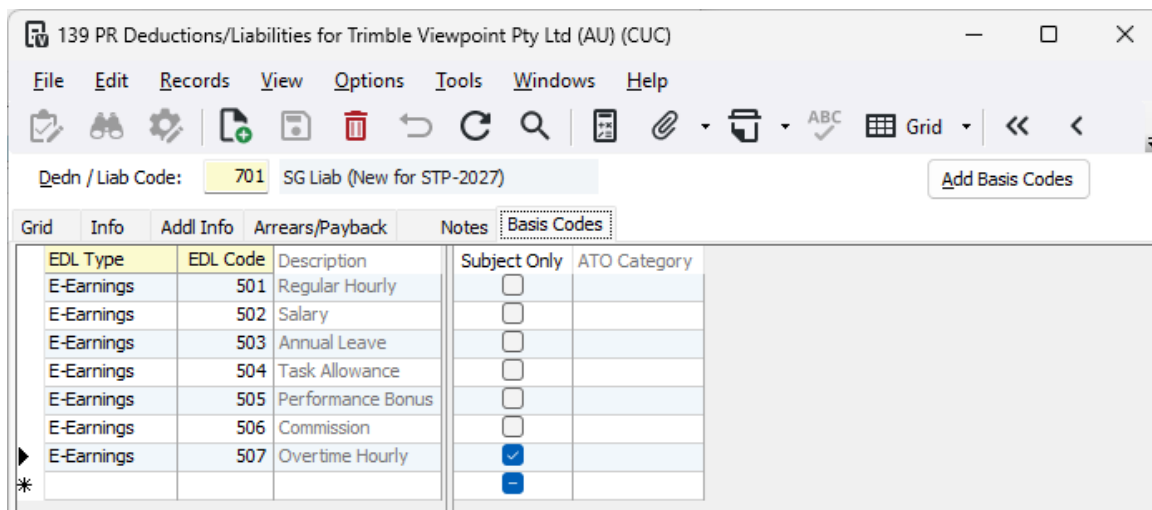
After creating this new non-SG liability code (STP-2027) for each Super Fund that you support, you need to create a new linking record in the **PR Employee Dedns/Liabs** form for each employee who is a member of each Super Fund, assuming that the employee is covered by the relevant award and is entitled to the additional 3% super contribution. Again, importantly, be sure to set the initial **Frequency** value to 'N' (Never/Inactive) in the linking record for the new non-SG liability code (STP-2027). This ensures that the new non-SG liability will not be calculated for the employee before you make the switch from STP-2026 to STP-2027 on or around 1 July 2026 (as described in a later section of this guide).

Create and configure other super liability codes for STP-2027: Example 2

Continuing with guidance for the creation and configuration of new non-SG super liability codes (STP-2027), this second example likewise concerns a scenario in which you have a super liability obligation pursuant to an industrial instrument, such as an award or agreement.

Suppose that you are operating under an enterprise agreement that requires payment of super at the same 12% rate as required for SG, and subject to the same Maximum Contribution Base (limit), but based on additional earnings that are not classified as Qualifying Earnings (QE) for SG, namely, overtime earnings. In other words, the agreement specifies that you are obligated to pay super at a 12% rate on both QE and overtime.

In this case, your new SG liability codes (STP-2027), configured largely as described in the previous section, would serve to cover your super liability obligations with respect to QE (which excludes overtime), but only after a slight modification. Since this business scenario stipulates that the standard Maximum Contribution Base applies to all superable earnings under the agreement (QE plus overtime), you would be required to expand the basis code list for the SG liability code as follows:



The screenshot shows a software window titled "139 PR Deductions/Liabilities for Trimble Viewpoint Pty Ltd (AU) (CUC)". The interface includes a menu bar (File, Edit, Records, View, Options, Tools, Windows, Help) and a toolbar with various icons. Below the toolbar, the "Dedn / Liab Code:" field is set to "701 SG Liab (New for STP-2027)", with an "Add Basis Codes" button to its right. A tabbed interface shows the "Basis Codes" tab selected. The main area contains a table with the following data:

EDL Type	EDL Code	Description	Subject Only	ATO Category
E-Earnings	501	Regular Hourly	<input type="checkbox"/>	
E-Earnings	502	Salary	<input type="checkbox"/>	
E-Earnings	503	Annual Leave	<input type="checkbox"/>	
E-Earnings	504	Task Allowance	<input type="checkbox"/>	
E-Earnings	505	Performance Bonus	<input type="checkbox"/>	
E-Earnings	506	Commission	<input type="checkbox"/>	
E-Earnings	507	Overtime Hourly	<input checked="" type="checkbox"/>	
*			<input type="checkbox"/>	

Note that the new, additional record for the Overtime Hourly earnings code is flagged **Subject Only**. This flag instructs the system that amounts for this earnings code are to be included in subject accumulations for purposes of limit imposition and limit correction, but are not to be included in the calculation basis for the liability in hand. In other words, for this SG liability code, overtime earnings will contribute to the earnings sum evaluated for the annual subject limit, but will not contribute to the calculation basis for the SG liability amount itself: that calculation basis comprises only the QE (ie: non-overtime) earnings codes.

For each Super Fund that you support, you would also need to create and configure a separate, new non-SG liability code (STP-2027) in order to cover the 12% super obligation for overtime earnings. In keeping with the illustrations in the previous section, your new non-SG liability code would be configured as follows:

139 PR Deductions/Liabilities for Trimble Viewpoint Pty Ltd (AU) (CUC)

File Edit Records View Options Tools Windows Help

Dedn / Liab Code: 703 Super Liab 2 Non-SG (STP-2027) Add Basis Codes

Grid Info Addl Info Arrears/Payback Notes Basis Codes

Description: Super Liab 2 Non-SG (STP-2027)

Type

Deduction Liability Liability Type: 100 Generic

Calculation Category: E-Employee

GL Account: 24000. Generic

Method: R-Routine Routine: SuperMin2 Liab: Super Min with Limit

Rate / Amount #1: 0.12000 Calculate on pay sequence #1 only.

Rate / Amount #2: 0.12000 Use YTD accumulations to correct rounding errors.

Round result to nearest whole dollar.

Limit

No Limit Amount: 270,830.00

Subject Amount Applied: A-Annually Accumulate subject amounts.

Calculated Amount Selectively purge accumulations.

Rate of Earnings Rate:

Auto-correct if limit is exceeded.

Pre-Tax Deduction Catch up Deduction

401k Liability

Pre-Tax Group:

139 PR Deductions/Liabilities for Trimble Viewpoint Pty Ltd (AU) (CUC)

File Edit Records View Options Tools Windows Help

Dedn / Liab Code: 703 Super Liab 2 Non-SG (STP-2027) Add Basis Codes

Grid Info Addl Info Arrears/Payback Notes Basis Codes

ATO

Include In STP Gross Amounts

ATO Category: SE - Superannuation-Extra

Fund: 2222 Generic Super Fund

Superannuation Weekly Minimum: 0.00

STP Phase 2

Include in Employee Gross Amount calculation

Include in Reportable Fringe Benefits Amount (RFBA) calculation

Include in Reportable Employer Super Contribution (RESC) calculation

Include in Superannuation Liability (SL) calculation

STP Category:

EDL Type	EDL Code	Description	Subject Only	ATO Category
E-Earnings	501	Regular Hourly	<input checked="" type="checkbox"/>	
E-Earnings	502	Salary	<input checked="" type="checkbox"/>	
E-Earnings	503	Annual Leave	<input checked="" type="checkbox"/>	
E-Earnings	504	Task Allowance	<input checked="" type="checkbox"/>	
E-Earnings	505	Performance Bonus	<input checked="" type="checkbox"/>	
E-Earnings	506	Commission	<input checked="" type="checkbox"/>	
E-Earnings	507	Overtime Hourly	<input type="checkbox"/>	

Several elements of this recommended new non-SG (STP-2027) configuration merit discussion.

First, on the **Info** tab of the form, note that this new non-SG liability code uses **Routine** 'SuperMin2', like the related SG liability code for the same Super Fund, and is configured with an annual limit on the subject amount appropriate for the upcoming annual Maximum Contribution Base of \$270,830 for tax year 2027 (effective from 1 July 2026). This ensures that this non-SG liability will be limited to the same accumulated subject earnings amount as the related SG liability code, as required for this scenario. If the related SG liability code (STP-2027) uses **Method** 'G-Rate of gross' instead of 'R-Routine', then this non-SG liability code should be configured in the same way. Please note also that this non-SG liability code specifies **Rate** values of 0.12000 (ie: 12%), matching the 12% rates specified on the related SG liability code (but applied here to a different calculation basis).

Second, on the **Add Info** tab, note that the new flag **Include in Superannuation Liability (SL) calculation** is set (ticked). This ensures that amounts for this liability are reported appropriately as Superannuation Liability (SL) within the employee's **Other Components** collection for any STP submission in tax year 2027 or later.

Third, also on the **Add Info** tab, note that **STP Category** is left blank. This is intentional. It is particularly important to refrain from setting **STP Category** to 'SG' (Superannuation Guarantee) for this non-SG liability code. If we were to do so, the result would be that eligible amounts for this non-SG liability would be reported as Qualifying Earnings for Super Guarantee (QE) within the employee's **Other Components** collection. This is expressly to be avoided, because only payments that are used to calculate the SG liability are to be reported as QE in STP2 beginning 1 July 2026.

Finally, on the **Basis Codes** tab, note that we see the same "superset" of earnings codes as appear in the basis code list for the related SG liability code, namely, QE plus overtime. But here, the **Subject Only** settings are inverted: only the Overtime Hourly earnings code is a "full basis earnings", and all the QE earnings codes are subject-only codes. This configuration instructs the system that only amounts for the overtime earnings are to be used as the calculation basis for the liability in hand, but that all listed earnings codes are to be included in subject accumulations for purposes of limit imposition and limit correction. In other words, for this SG liability code, QE earnings will contribute to the earnings sum evaluated for the annual subject limit, but will not contribute to the calculation basis for the non-SG liability amount itself: that calculation basis comprises only the overtime (ie: non-QE) earnings code.

After creating this new non-SG liability code (STP-2027) for each Super Fund that you support, you need to create a new linking record in the **PR Employee Dedns/Liabs** form for each employee who is a member of each Super Fund, assuming that the employee is covered by the relevant agreement and is entitled to the extra 12% super on overtime. Again, importantly, be sure to set the initial **Frequency** value to 'N' (Never/Inactive) in the linking record for the new non-SG liability code (STP-2027). This ensures that the new non-SG liability will not be calculated for the employee before you make the switch from STP-2026 to STP-2027 on or around 1 July 2026 (as described in a later section of this guide).

Create and configure other super liability codes for STP-2027: Example 3

Continuing with guidance for the creation and configuration of new non-SG super liability codes (STP-2027), this third example uniquely concerns a scenario in which you have a super liability obligation pursuant to a common law instrument, such as an individual contract resulting from direct negotiation.

Suppose that you are operating under an individual employment contract – whose terms were directly influenced by the employee – that requires payment of super matching the employee’s own salary-sacrificed super (SSS) contributions, which are themselves configured in Vista payroll as pre-tax deductions.

In this case, for the employee’s Super Fund, you would need to create and configure a non-SG liability code for the match. Unlike the preceding examples, this need not necessarily be a new non-SG liability code specifically for STP-2027: an existing liability code could very well already be serving this purpose satisfactorily, now and into the future. Further, Payday Super itself has nothing to say about an employer super liability matching an employee SSS deduction. Nevertheless, a review of the recommended configuration may be instructive. This non-SG liability code could be configured as follows:

139 PR Deductions/Liabilities for Trimble Viewpoint Pty Ltd (AU) (CUC)

File Edit Records View Options Tools Windows Help

Dedn / Liab Code: 704 Super Liab 3 Non-SG Add Basis Codes

Grid Info Addl Info Arrears/Payback Notes Basis Codes

Description: Super Liab 3 Non-SG

Type

Deduction Liability Liability Type: 100 Generic

Calculation Category: E-Employee

GL Account: 24000. Generic

Method: DN-Rate of a deduction Deduction Code: 303 Salary Sacrifice, Super 1

Rate / Amount #1: 1.00000

Rate / Amount #2: 1.00000

Limit

No Limit Amount: 0.00

Subject Amount Applied: [dropdown]

Calculated Amount

Rate of Earnings Rate: [input]

Auto-correct if limit is exceeded.

Calculate on pay sequence #1 only.

Use YTD accumulations to correct rounding errors.

Round result to nearest whole dollar.

Accumulate subject amounts.

Selectively purge accumulations.

Pre-Tax Deduction Catch up Deduction

401k Liability

Pre-Tax Group: [input]

139 PR Deductions/Liabilities for Trimble Viewpoint Pty Ltd (AU) (CUC)

File Edit Records View Options Tools Windows Help

Dedn / Liab Code: 704 Super Liab 3 Non-SG Add Basis Codes

Grid Info Add Info Arrears/Payback Notes Basis Codes

ATO

Include In STP Gross Amounts

ATO Category: SE - Superannuation-Extra

Fund: 2222 Generic Super Fund

Superannuation Weekly Minimum: 0.00

STP Phase 2

Include in Employee Gross Amount calculation

Include in Reportable Fringe Benefits Amount (RFBA) calculation

Include in Reportable Employer Super Contribution (RESC) calculation

Include in Superannuation Liability (SL) calculation

STP Category:

Several elements of this recommended non-SG liability configuration merit discussion.

First, on the **Info** tab of the form, note that this non-SG liability code uses **Method** 'DN-Rate of a deduction', pointing to the employee's SSS pre-tax deduction code to be matched (eg: 303 Salary Sacrifice, Super 1). The **Rate** values of 1.00000 indicate that the liability amount should be calculated as an exact 100% match of the deduction amount for the pay sequence, whatever that might be.

Second, on the **Add Info** tab, note that the legacy flag **Include in Reportable Employer Super Contribution (RESC) calculation** is set (ticked). Please note also that the new flag **Include in Superannuation Liability (SL) calculation** is cleared (unticked). This is intentional and ensures that amounts for this liability are reported appropriately as Reportable Employer Super Contribution (RESC) within the employee's **Other Components** collection in the STP submission, not as Superannuation Liability (SL). Even though you are under a legal, contractual obligation to pay these matching super liability amounts, the amounts need to be reported as RESC in this case, not as SL, because the amounts satisfy two specific criteria for RESC. First, the amounts are additional to the compulsory contributions required by superannuation guarantee law (SGAA) and industrial awards or enterprise agreements. Second, the employee has (or had) the capacity to influence the size of the amount or the way it is contributed.

Third, on the **Basis Codes** tab, which is not shown for this example, the collection of basis codes for this non-SG matching liability would be identical to the basis codes for the employee's SSS deduction code. Given that this matching liability is calculated as a rate of the SSS deduction, the EDL codes on its basis code list do not directly serve as the calculation basis for the liability amount, but do ensure that the liability is calculated on the same occasions and under the same payroll circumstances, so to speak, as the companion SSS deduction.

Make the switch from STP-2026 to STP-2027

After you have created and configured new SG liability codes for STP-2027, as well as any other new non-SG super liability codes for STP-2027, you are in a position to make the switch from STP-2026 to STP-2027 at the appropriate time.

With regard to specific timing, you should make the switch after you have completed payroll processing and closed the last pay period whose pay date falls on or before 30 June 2026, and after you have prepared and lodged the Pay Event submission for that final pay date of tax year 2026. Further, you should make the switch before you perform payroll processing for the first pay period whose pay date falls on or after 1 July 2026.

Making the switch is a fairly straightforward matter. Use the **PR Employee Dedns/Liabs** form. First, for each employee, you should activate each new SG liability code for STP-2027, as well as each new non-SG super liability code for STP-2027. Activate each of these records by changing the **Frequency** value from 'N' (Never/Inactive) to an appropriate "active" value. Next, proceed to deactivate each obsolescent legacy SG liability code for STP-2026, as well as each obsolescent legacy non-SG super liability code for STP-2026, for each employee. As a consequence of this switch, deactivated legacy super liabilities will no longer be calculated during payroll processing, and newly-activated super liabilities will be calculated for the first time.

Employee	Dedn/Liab Code	Description	Employee Based	Frequency	Freq Desc	Processing Seq#	Membership Number
50420	SG	SG	<input type="checkbox"/>				
50420	601	SG Liab (Legacy STP-2026)	<input checked="" type="checkbox"/>	N	Never/Inactive	1	151994349
50420	701	SG Liab (New for STP-2027)	<input checked="" type="checkbox"/>	A	Always	1	151994349

Changing the **Frequency** setting in the **PR Employee Dedns/Liabs** form is the only change that you should make to any of your legacy super liability code configurations. Because all other configuration settings for these legacy super liability codes are to remain intact indefinitely, you will be able to generate accurate data for your 2026 STP finalisation submission in mid-July 2026, as well as for any prior year amendments in future for tax year 2026 or earlier.

After you have generated data for your first STP2 submission in tax year 2027, you will note, for each employee in the submission, the novel appearance of a record for Item 'QE – Qualifying Earnings for Super Guarantee' on the **Other Components** tab of the **PR STP Employee Amounts** form. This new mandatory reportable Item appears for every employee in every submission, whether the YTD amount for the employee is zero (0.00) or non-zero, in the same manner as the likewise mandatory legacy Item 'SL – Superannuation Liability':

139 PR STP Employee Amounts

File Edit Records View Options Tools Windows Help

Tax Year: 2027

Submission: 1 STP Phase: 2

Employee: 102 Payee2, First2

Primary Payments Allowance Payments Lump Sum Payments Termination Payments **Other Components**

Item	YTD Amount
SL - Superannuation Liability	0.00
QE - Qualifying Earnings for Super Guarantee	0.00

Change tabs by using the arrow keys. Result 2 of 5 Grid Co#: 139

139 PR STP Employee Amounts

File Edit Records View Options Tools Windows Help

Tax Year: 2027

Submission: 1 STP Phase: 2

Employee: 103 Payee3, First3

Primary Payments Allowance Payments Lump Sum Payments Termination Payments **Other Components**

Item	YTD Amount
SL - Superannuation Liability	233.28
QE - Qualifying Earnings for Super Guarantee	1,943.96

Change tabs by using the arrow keys. Result 3 of 5 Grid Co#: 139

Appendix A: Essential resources from the ATO

Please refer to these resources from the ATO for additional information regarding Payday Super and your reporting obligations for STP2:

Payday Super Resource Centre

<https://tinyurl.com/4ka4f78r>

STP Phase 2 reporting – Quick reference guide

<https://tinyurl.com/yzm93v6f>

Appendix B: Quick reference guide to payment types for STP2

The following figure, reproduced from the ATO's *STP Phase 2 reporting – Quick reference guide* (see link in section “Appendix A” above), offers guidance on how to report common payment types through Single Touch Payroll (STP) Phase 2.

STP Phase 2 reporting – Quick reference guide

Payment Type	STP Phase 2 Item
Allowance – accommodation – domestic, amount does not exceed ATO reasonable amount	Not reported
Allowance – accommodation – domestic, amount exceeds ATO reasonable amount	Travel allowances (allowance type RD)
Allowance – accommodation – overseas, for business purposes	Other allowances (allowance type OD) with the description G1 (general)
Allowance – accommodation – overseas, for private purposes	Other allowances (allowance type OD) with the description ND (non-deductible)
Allowance – car – flat rate	Other allowances (allowance type OD) with the description V1 (Private vehicle)
Allowance – cents per km - for a car in excess of the ATO rate for business related travel.	Cents per km allowance (allowance type CD)
Allowance – cents per km – for a car up to the ATO rate for business related travel	Cents per km allowance (allowance type CD)
Allowance – cents per km – for private travel such as travel between home and work.	Other allowances (allowance type OD) with the description ND (non-deductible)
Allowance – cents per km – for vehicles other than a car such as a motorbike or van.	Other allowances (allowance type OD) with the description V1 (Private vehicle)
Allowance – confined spaces	Task allowances (allowance type KN)
Allowance – danger	Task allowances (allowance type KN)
Allowance – dirt	Task allowances (allowance type KN)
Allowance – district	Task allowances (allowance type KN)
Allowance – driving licence	Qualification and certification allowances (allowance type QN)
Allowance – equipment – where equipment is supplied by employee for business purposes	Tool allowances (Allowance type TD)
Allowance – first aid	Task allowances (allowance type KN)
Allowance – freezer	Task allowances (allowance type KN)
Allowance – height	Task allowances (allowance type KN)
Allowance – higher duties	Task allowances (allowance type KN)
Allowance – home office equipment	Other allowances (allowance type OD) with the description H1 (Home office)
Allowance – industry	Task allowances (allowance type KN)
Allowance – Internet	Other allowances (allowance type OD) with the description H1 (Home office)
Allowance – laundry – for cleaning of approved uniforms in excess of the ATO approved limit.	Laundry allowance (allowance type LD)
Allowance – Laundry – for cleaning of approved uniforms up to the ATO approved limit	Laundry allowance (allowance type LD)
Allowance – laundry – for the cost of laundering deductible conventional clothing	Other allowances (allowance type OD) with the description G1 (general)
Allowance – laundry – for the cost of laundering uniforms for private purposes	Other allowances (allowance type OD) with the description ND (non-deductible)
Allowance – leading hand	Task allowances (allowance type KN)
Allowance – liquor licence	Qualification and certification allowances (allowance type QN)
Allowance – living away from home (FBT)	Not reported – but may form part of RFBA
Allowance – locality	Task allowances (allowance type KN)
Allowance – loss of licence	Qualification and certification allowances (allowance type QN)

Source: <https://tinyurl.com/yzm93v6f>

(Table continues on next page)

STP Phase 2 reporting – Quick reference guide (continued)

Payment Type	STP Phase 2 Item
Allowance – meals and incidentals – domestic, amount does not exceed ATO reasonable amount.	Not reported
Allowance – meals and incidentals – domestic, amount exceeds ATO reasonable amount	Travel allowances (allowance type RD)
Allowance – meals and incidentals – overseas, amount exceeds ATO reasonable amount	Travel allowances (allowance type RD)
Allowance – on call – ordinary hours	Task allowances (allowance type KN)
Allowance – on call – outside ordinary hours	Overtime
Allowance – overtime meals – amount does not exceed the ATO reasonable amount	Not reported
Allowance – overtime meals – amount exceeds the ATO reasonable amount	Overtime meal allowance
Allowance – recognition of skill level	Task allowances (allowance type KN)
Allowance – secondment	Task allowances (allowance type KN)
Allowance – site	Task allowances (allowance type KN)
Allowance – supervisor	Task allowances (allowance type KN)
Allowance – tools of trade	Tool allowances (allowance type TD)
Allowance – transport – for private purposes	Other allowances (allowance type OD) with the description ND (non-deductible)
Allowance – transport – payments for the cost of transport for business related travel traceable to a historical award in force on 29 October 1986	Award transport payments (allowance type AD)
Allowance – transport – payments for the cost of transport for business related travel not traceable to a historical award in force on 29 October 1986	Other allowances (allowance type OD) with the description T1 (fares)
Allowance – travel – for private purposes	Other allowances (allowance type OD) with the description ND (non-deductible)
Allowance – travel – part day	Other allowances (allowance type OD) with the description ND (non-deductible)
Allowance – travel time – ordinary hours	Gross
Allowance – travel time – outside ordinary hours	Overtime
Allowance – wet weather	Task allowances (allowance type KN)
Allowance – working with children check	Qualification and certification allowances (allowance type QN)
Back pay – total is below Lump sum E threshold	The payment type that matches the payment. For example, back pay of ordinary pay = gross, back pay of higher duties allowance = task allowance (allowance type KN).
Back pay – accrued less than 12 months before date of payment	The payment type that matches the payment. For example, back pay of ordinary pay = gross, back pay of higher duties allowance = task allowance (allowance type KN).
Back pay – accrued more than 12 months before date of payment	Lump sum E
Bonus – Christmas	Bonus and commission
Bonus – ex-gratia, in respect of ordinary hours of work	Bonus and commission
Bonus – paid to employee that has resigned to encourage withdrawal of resignation	Return to work payment (Lump sum W)
Bonus – paid to end industrial action	Return to work payment (Lump sum W)
Bonus – paid to ex-employee to return	Return to work payment (Lump sum W)
Bonus – performance	Bonus and commission
Bonus – referral	Bonus and commission
Bonus – relating entirely to time worked outside ordinary hours	Overtime
Bonus – retention	Bonus and commission
Bonus – sign-on	Bonus and commission
Breach of rest break payment	Gross
Call back payment	Overtime
Commission	Bonus and commission

Source: <https://tinyurl.com/yzm93v6f>

(Table continues on next page)

STP Phase 2 reporting – Quick reference guide (continued)

Payment Type	STP Phase 2 Item
Directors' fees – working or non-working director	Directors' fees
Flexi time – hours worked and taken	Gross
Identifiable overtime component of annualised salary	Overtime
Leave – annual – cashed out in service	Cash out of leave in service (paid leave type C)
Leave – annual – taken	Other paid leave (paid leave type O)
Leave – bereavement	Other paid leave (paid leave type O)
Leave – carer's	Other paid leave (paid leave type O)
Leave – community service	Ancillary and defence leave (paid leave type A)
Leave – compassionate	Other paid leave (paid leave type O)
Leave – defence	Ancillary and defence leave (paid leave type A)
Leave – domestic violence	Other paid leave (paid leave type O)
Leave – family	Other paid leave (paid leave type O)
Leave – firefighting service	Ancillary and defence leave (paid leave type A)
Leave – gardening	Other paid leave (paid leave type O)
Leave – jury duty	Ancillary and defence leave (paid leave type A)
Leave – long service – cashed out in service	Cash out of leave in service (paid leave type C)
Leave – long service – taken	Other paid leave (paid leave type O)
Leave – parental – employer paid	Paid parental leave (paid leave type P)
Leave – parental – government paid (GPPL)	Paid parental leave (paid leave type P)
Leave – personal – cashed out in service	Cash out of leave in service (paid leave type C)
Leave – personal – taken	Other paid leave (paid leave type O)
Leave – RSPCA	Ancillary and defence leave (paid leave type A)
Leave – sick	Other paid leave (paid leave type O)
Leave – State Emergency Service (SES)	Ancillary and defence leave (paid leave type A)
Leave – study	Other paid leave (paid leave type O)
Leave – paid on termination – annual leave or leave loading accrued after 17 August 1993 paid on a normal termination	Unused leave on termination (paid leave type U)
Leave – paid on termination – long service leave accrued after 17 August 1993 paid on a normal termination	Unused leave on termination (paid leave type U)
Leave – paid on termination – annual leave or leave loading accrued after 17 August 1993, termination for genuine redundancy, invalidity or early retirement scheme reasons	Lump sum A, type code R
Leave – paid on termination – unused annual leave or leave loading paid on termination that accrued before 17 August 1993	Lump sum A, type code T
Leave – paid on termination – long service leave that accrued between 16 August 1978 and 17 August 1993.	Lump sum A, type code T
Leave – paid on termination – long service leave that accrued before 16 August 1978	Lump sum B
Loadings – annual leave loading (demonstrably referable to a loss of overtime)	Overtime
Loadings – annual leave loading (standard)	Leave type O
Loadings – casual loading	Gross
Ordinary hours	Gross
Overtime	Overtime
Penalties – public holiday	Gross
Penalties – shift	Gross
Public holiday - day not worked	Report as if the employee had worked (Gross and any other relevant payment types)

Source: <https://tinyurl.com/yzm93v6f>

(Table continues on next page)

STP Phase 2 reporting – Quick reference guide (continued)

Payment Type	STP Phase 2 Item
Rostered day off (RDO) – hours cashed out in service	Leave type C
Rostered day off (RDO) – hours taken	Leave type O
Time off in lieu (TOIL) – hours taken	Other paid leave (leave type O)
Time off in lieu (TOIL) – hours cashed out in service	Overtime
Travel time – Excess, for travel outside ordinary hours	Overtime
Workers' compensation – no work is performed	Leave type W
Workers' compensation – paid after termination	Leave type W
Workers' compensation – top-up, no work is performed	Leave type W
Workers' compensation – top-up, work is performed	Gross
Workers' compensation – work is performed	Gross

Source: <https://tinyurl.com/yzm93v6f>

Appendix C: Vista calculation formulas by STP2 field

The following table displays a row for each STP2 amount (ie: each amount field in the STP2 e-file) for which Vista’s STP2 feature calculates a value during data generation for a submission.

Values displayed in column **Amount Type** indicate whether the STP2 field represents a period-specific (ie: pay date-specific) amount or a cumulative YTD amount. Column **Vista Field or Item** indicates the location in the Vista forms where the STP2 field value is displayed. Finally, column **Computation** presents the formula that Vista uses during data generation to calculate the amount for the STP2 field in question. Novel revisions for Payday Super (1 July 2026) appear highlighted in green.

STP2 Field Alias	STP2 Field Name	STP2 Subfield	Amount Type	Vista Field or Item	Computation
PAYEVNT20	Payer Total PAYGW Amount	NULL	Period-specific	Info: Total PAYG Tax Withheld	Sum of CalcAmt of dedn codes of STPCategory 'T', 'TE', 'TER', 'TEV', 'TEU', 'TED'.
PAYEVNT22	Payer Total Gross Payments Amount	NULL	Period-specific	Info: Total Gross Payments	Sum of SubjectAmt of dedn codes of STPCategory 'T'; plus sum of EligibleAmt of dedn codes of STPCategory 'TE', 'TER', 'TEV', 'TEU', 'TED'; plus sum of CalcAmt of earn codes of STPCategory 'ANT'.
PAYEVNTEMP258	Gross Amount	NULL	YTD	Primary: GROSS - Employee Gross	Per Income Stream: Sum of CalcAmt of earn codes flagged "Include"; plus sum of CalcAmt of liab codes flagged "Include". (Flag: Include in Employee Gross Amount calculation)
PAYEVNTEMP259	PAYGW Amount	NULL	YTD	Primary: PAYGW - Employee PAYG Withholding	Per Income Stream: Sum of CalcAmt of dedn codes of STPCategory 'T'.
PAYEVNTEMP261	Exempt Foreign Income Amount	NULL	YTD	Primary: EF - Exempt Foreign Income	Per Income Stream: Sum of CalcAmt of earn codes of STPCategory 'EF'.
PAYEVNTEMP263	Overtime Amount	NULL	YTD	Primary: OT - Overtime	Per Income Stream: Sum of CalcAmt of earn codes of STPCategory 'OT'.
PAYEVNTEMP262	Bonuses and Commissions Amount	NULL	YTD	Primary: BC - Bonuses and Commissions	Per Income Stream: Sum of CalcAmt of earn codes of STPCategory 'BC'.
PAYEVNTEMP264	Directors' Fees Amount	NULL	YTD	Primary: DF - Directors' Fees	Per Income Stream: Sum of CalcAmt of earn codes of STPCategory 'DF'.
PAYEVNTEMP269	Paid Leave Type Code	C	YTD	Primary: PLC - Paid Leave, Cash out in service	Per Income Stream: Sum of CalcAmt of earn codes of STPCategory 'PLC'.
PAYEVNTEMP269	Paid Leave Type Code	U	YTD	Primary: PLU - Paid Leave, Unused on termination	Per Income Stream: Sum of CalcAmt of earn codes of STPCategory 'PLU'.
PAYEVNTEMP269	Paid Leave Type Code	P	YTD	Primary: PLP - Paid Leave, Parental	Per Income Stream: Sum of CalcAmt of earn codes of STPCategory 'PLP'.
PAYEVNTEMP269	Paid Leave Type Code	W	YTD	Primary: PLW - Paid Leave, Workers compensation	Per Income Stream: Sum of CalcAmt of earn codes of STPCategory 'PLW'.
PAYEVNTEMP269	Paid Leave Type Code	A	YTD	Primary: PLA - Paid Leave, Ancillary and Defence	Per Income Stream: Sum of CalcAmt of earn codes of STPCategory 'PLA'.
PAYEVNTEMP269	Paid Leave Type Code	O	YTD	Primary: PLO - Paid Leave, Other	Per Income Stream: Sum of CalcAmt of earn codes of STPCategory 'PLO'.
PAYEVNTEMP266	Salary Sacrifice Type Code	S	YTD	Primary: SSS - Salary Sacrifice, Superannuation	Per Income Stream: Sum of CalcAmt of dedn codes of STPCategory 'SSS'.
PAYEVNTEMP266	Salary Sacrifice Type Code	O	YTD	Primary: SSO - Salary Sacrifice, Other Benefits	Per Income Stream: Sum of CalcAmt of dedn codes of STPCategory 'SSO'.

STP2 Field Alias	STP2 Field Name	STP2 Subfield	Amount Type	Vista Field or Item	Computation
PAYEVNTEMP7	Allowance Type Code	CD	YTD	Allowance: CD - Cents per Kilometre	Per Income Stream: Sum of CalcAmt of earn codes of STPCategory 'AT' or 'ANT', of Allowance Code 'CD'.
PAYEVNTEMP7	Allowance Type Code	AD	YTD	Allowance: AD - Award Transport Payments	Per Income Stream: Sum of CalcAmt of earn codes of STPCategory 'AT' or 'ANT', of Allowance Code 'AD'.
PAYEVNTEMP7	Allowance Type Code	LD	YTD	Allowance: LD - Laundry	Per Income Stream: Sum of CalcAmt of earn codes of STPCategory 'AT' or 'ANT', of Allowance Code 'LD'.
PAYEVNTEMP7	Allowance Type Code	MD	YTD	Allowance: MD - Overtime Meals	Per Income Stream: Sum of CalcAmt of earn codes of STPCategory 'AT' or 'ANT', of Allowance Code 'MD'.
PAYEVNTEMP7	Allowance Type Code	RD	YTD	Allowance: RD - Travel and Accommodations	Per Income Stream: Sum of CalcAmt of earn codes of STPCategory 'AT' or 'ANT', of Allowance Code 'RD'.
PAYEVNTEMP7	Allowance Type Code	TD	YTD	Allowance: TD - Tools	Per Income Stream: Sum of CalcAmt of earn codes of STPCategory 'AT' or 'ANT', of Allowance Code 'TD'.
PAYEVNTEMP7	Allowance Type Code	KN	YTD	Allowance: KN - Tasks and Services	Per Income Stream: Sum of CalcAmt of earn codes of STPCategory 'AT' or 'ANT', of Allowance Code 'KN'.
PAYEVNTEMP7	Allowance Type Code	QN	YTD	Allowance: QN - Qualifications	Per Income Stream: Sum of CalcAmt of earn codes of STPCategory 'AT' or 'ANT', of Allowance Code 'QN'.
PAYEVNTEMP7	Allowance Type Code	OD	YTD	Allowance: OD - Other	Per Income Stream: Sum of CalcAmt of earn codes of STPCategory 'AT' or 'ANT', of Allowance Code 'OD', further qualified by Other Allowance Code.
PAYEVNTEMP271	Lump Sum Type Code	R	YTD	Lump: LSAR - Lump Sum A, Type R	Per Income Stream: Sum of CalcAmt of earn codes of STPCategory 'LSAR'.
PAYEVNTEMP271	Lump Sum Type Code	T	YTD	Lump: LSAT - Lump Sum A, Type T	Per Income Stream: Sum of CalcAmt of earn codes of STPCategory 'LSAT'.
PAYEVNTEMP271	Lump Sum Type Code	B	YTD	Lump: LSB - Lump Sum B	Per Income Stream: Sum of CalcAmt of earn codes of STPCategory 'LSB'.
PAYEVNTEMP271	Lump Sum Type Code	D	YTD	Lump: LSD - Lump Sum D	Per Income Stream: Sum of CalcAmt of earn codes of STPCategory 'ETPR' yields "ETPRAmount" (redundancy); for Lump Sum D amount, formula in STP data generation either yields that ETPRAmount (if below limit), or yields a limited amount (calculated using Redundancy Tax-free basis amount; plus Redundancy Tax-free Years-of-service basis amount multiplied by years of service).
PAYEVNTEMP271	Lump Sum Type Code	E	YTD	Lump: LSE - Lump Sum E	Per Income Stream: Sum of CalcAmt of earn codes of STPCategory 'LSE', further qualified by Lump Sum E Financial Year.
PAYEVNTEMP271	Lump Sum Type Code	W	YTD	Lump: LSW - Lump Sum W	Per Income Stream: Sum of CalcAmt of earn codes of STPCategory 'LSW'.
PAYEVNTEMP34	ETP Code	D	YTD	Termination: D - Death Benefit, Dependant	Per Income Stream: For "Payee Total ETP PAYGW Amount" in STP e-file, sum of CalcAmt of dedn codes of STPCategory 'TED'; for "Payee Termination Payment Tax Free Component" in STP e-file, sum of SubjectAmt of dedn codes of STPCategory 'TED', minus sum of EligibleAmt of dedn codes of STPCategory 'TED'; for "Payee Termination Payment Taxable Component" in STP e-file, sum of EligibleAmt of dedn codes of STPCategory 'TED'. Difference between current YTD accumulation amount and previously-reported payment amount(s) is current payment amount.

STP2 Field Alias	STP2 Field Name	STP2 Subfield	Amount Type	Vista Field or Item	Computation
PAYEVNTEMP34	ETP Code	R	YTD	Termination: R - Life Benefit, Redundancy et al	Per Income Stream: For "Payee Total ETP PAYGW Amount" in STP e-file, sum of CalcAmt of dedn codes of STPCategory 'TER', 'TEU', 'TEV'; for "Payee Termination Payment Tax Free Component" in STP e-file, sum of SubjectAmt of dedn codes of STPCategory 'TER', 'TEU', 'TEV', minus sum of EligibleAmt of dedn codes of STPCategory 'TER', 'TEU', 'TEV', minus tax-free limit amount (for dedn codes of STPCategory 'TER' only) substituting zero if negative; for "Payee Termination Payment Taxable Component" in STP e-file, sum of EligibleAmt of dedn codes of STPCategory 'TER', 'TEU', 'TEV'. Difference between current YTD accumulation amount and previously-reported payment amount(s) is current payment amount.
PAYEVNTEMP34	ETP Code	O	YTD	Termination: O - Life Benefit, Other	Per Income Stream: For "Payee Total ETP PAYGW Amount" in STP e-file, sum of CalcAmt of dedn codes of STPCategory 'TE'; for "Payee Termination Payment Tax Free Component" in STP e-file, sum of SubjectAmt of dedn codes of STPCategory 'TE', minus sum of EligibleAmt of dedn codes of STPCategory 'TE'; for "Payee Termination Payment Taxable Component" in STP e-file, sum of EligibleAmt of dedn codes of STPCategory 'TE'. Difference between current YTD accumulation amount and previously-reported payment amount(s) is current payment amount.
PAYEVNTEMP10	Deduction Type	F	YTD	Other: F - Deduction, Fees	Per Employee (not per Income Stream): Sum of CalcAmt of earn codes of STPCategory 'F'; plus sum of CalcAmt of liab codes of STPCategory 'F'; plus sum of CalcAmt of dedn codes of STPCategory 'F'.
PAYEVNTEMP10	Deduction Type	W	YTD	Other: W - Deduction, Workplace Giving	Per Employee (not per Income Stream): Sum of CalcAmt of earn codes of STPCategory 'W'; plus sum of CalcAmt of liab codes of STPCategory 'W'; plus sum of CalcAmt of dedn codes of STPCategory 'W'.
PAYEVNTEMP283	Super Entitlement Type Code	L	YTD	Other: SL - Superannuation Liability	Per Employee (not per Income Stream): For Tax Year 2026 or earlier: Sum of CalcAmt of liab codes of STPCategory 'SL'. For Tax Year 2027 or later: Sum of CalcAmt of liab codes flagged "Include". (Flag: Include in Superannuation Liability (SL) calculation)
PAYEVNTEMP283	Super Entitlement Type Code	Q	YTD	Other: QE - Qualifying Earnings for Super Guarantee	Per Employee (not per Income Stream): For Tax Year 2026 or earlier: This item does not appear. For Tax Year 2027 or later: Sum of EligibleAmt of liab codes of STPCategory 'SG' (to be assigned exclusively to liab codes for super guarantee per SGAA).
PAYEVNTEMP283	Super Entitlement Type Code	R	YTD	Other: RESC - Reportable Employer Superannuation Contribution	Per Employee (not per Income Stream): Sum of CalcAmt of dedn codes flagged "Include"; plus sum of CalcAmt of liab codes flagged "Include". (Flag: Include in Reportable Employer Super Contribution (RESC) calculation)

STP2 Field Alias	STP2 Field Name	STP2 Subfield	Amount Type	Vista Field or Item	Computation
					Per Employee (not per Income Stream): Within fringe benefits year (not tax year): Sum of CalcAmt of earn codes flagged "Include", plus sum of CalcAmt of liab codes flagged "Include", minus sum of CalcAmt of dedn codes flagged "Include", yields "Individual Fringe Benefits" (IFB) amount; for Payee RFB Amount, formula in STP data generation either yields 0.00 amount (if IFB amount fails to meet reporting threshold), or yields grossed-up amount (if IFB amount meets reporting threshold, IFB amount multiplied by FBTGrossupRate).
PAYEVNTEMP276	RFB Exemption Status Code	T	YTD	Other: RFBA - Reportable Fringe Benefits Amount	(Flag: Include in Reportable Fringe Benefits Amount (RFBA) calculation)
End of table					