Program Protocol

Data-matching between Australian Taxation Office and Services Australia (Centrelink and Child Support) Single Touch Payroll (STP) – Phase 1

September 2020

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Definitions

| **Term**  | **Definition**  |
| --- | --- |
| Matching agency | In relation to a data matching program, it is the agency whose information technology facilities or resources are used to conduct the data match comparison. |
| Pay event  | This is the file generated by STP-enabled software, which includes payments subject to PAYG withholding. |
| Data-matching | Data-matching is the bringing together of two or more sets of data that contain personal information and come from different sources, and the comparison of those data sets with the intention of producing a match.  |

**Next review date: July 2021.**

1. Description of the Program Protocol
	1. Background

The Australian Taxation Office (ATO) is leading the implementation of Single Touch Payroll (STP), to streamline business payroll reporting obligations. Employers or their intermediary are required to report payments such as salaries and wages, pay as you go (PAYG) withholding and superannuation information directly to the ATO from their payroll solution, on or before the day they pay their employees.

From 1 July 2019, most employers, including small business (19 or fewer employees), began transitioning to STP reporting, unless they have an exemption or concession. More information regarding the ATO STP program can be found [on the ATO website](http://www.ato.gov.au/Business/Single-Touch-Payroll).

Australia’s social security and child support systems rely on a range of income-related information to inform policy and decision-making processes. Payroll systems are a key source of this information, particularly for working age payments. Services Australia administers a range of payments and services on behalf of the Commonwealth.

* 1. Purpose

The purpose of this protocol is to inform the public about the existence and nature of the STP Data-matching Program and to:

identify the matching agency and the source agency

detail the direct relationship of the program to the performance of the lawful functions or activities of the matching agency

set out the legal basis for any collection, use or disclosure of personal information involved in the program

outline the objectives of the program, the procedures to be employed, the nature and frequency of the matching covered by the program and the justifications for it

explain what methods, other than data-matching, were available and why they were rejected

detail any cost/benefit analysis or other measures of effectiveness, which were taken into account in deciding to initiate the program

outline the technical controls proposed to ensure data quality, integrity and security in the conduct of the program

outline the nature of the action proposed to be taken in relation to the results of the program

indicate what form of notice is to be given, or is intended to be given to individuals whose privacy is affected by the program

specify any time limits on the conduct of the program.

1.3 Requirement for a Program Protocol

The Office of the Australian Information Commissioner’s Guidelines on Data-matching specifies that a data-matching program protocol should be prepared by agencies conducting certain data-matching programs. These guidelines are voluntary, but represent the Australian Information Commissioner and Privacy Commissioner’s view of best practice. Services Australia complies with these guidelines.

[Services Australia’s Privacy Policy](https://www.servicesaustralia.gov.au/individuals/privacy) outlines how a person can complain about how the agency has handled their personal information, and how the agency will deal with such a complaint.

1. STP Data-matching Program Protocols

2.1 Summary of the Program

The Program involves Services Australia matching STP information sourced from the ATO with the personal information it holds about its customers.

The Data-matching program will exchange personal information and employer/employee relationship and payroll data between Services Australia and the ATO where there is a mutual relationship for the individual.

In order to operate, the Program initially involves identifying those persons for whom both Services Australia and the ATO have a relationship (mutual customers). This is done by Services Australia providing information about its customers to the ATO, and the ATO matching that information against ATO records to locate a customer match. Where there is a customer match to a high level of confidence, the customer will be added to the ATO’s Mutual Client Register (MCR). The ATO then provides Services Australia with STP data it holds for those mutual customers. The STP data transfer occurs on a daily basis.

Services Australia will use new technology solutions to support the transfer of the STP data set from the ATO to Services Australia. Services Australia use the STP data set to modernise the way we work to deliver a simple, helpful, respectful and transparent experience for customers by enabling:

pre-filling employer details (as reported through STP) onto Services Australia online services for review by customers

supporting the timely confirmation of employment and establishment of child support employer withholdings (where appropriate)

identifying where there is a significant difference between STP income and the estimate the customer has provided to Services Australia, and nudging the customer to suggest that they revisit their income estimate

supporting existing debt recovery processes, including the contacting of customers with whom contact has been lost

analysis of the data with a view to improving Service Australia's processes.

This program protocol applies to a daily data file exchange between the ATO and Services Australia.

2.2 Objectives

The objectives of the Program are to:

improve customers’ experience by pre-filling employer information into Services Australia forms for review by customers

support customers by prompting them to update their income estimates to assist them to receive the right rate of payment at the right time

reduce employer burden by minimising the contact that employers must have with Services Australia to provide payroll information for activities like:

establishing child support employer withholding and

existing debt recovery processes

assist Service Australia with discussion with non-current customers to determine their capacity to repay a debt.

These objectives are consistent with the following objectives of Services Australia:

* The delivery of services under the law in a fair, courteous, prompt and cost efficient manner.
* The development of a process of monitoring and evaluating delivery of programs with an emphasis on the impact of programs on social security customers.
* The establishment of procedures to ensure that abuses of the social security system are minimised.
* The establishment of processes to ensure that periodic amounts payable by parents towards the maintenance of their children are paid on a regular and timely basis[[1]](#footnote-1).
1. Agencies Involved

3.1 Source Agency

The ATO is the only source agency that supplies data to Services Australia for the purposes of the Program. The ATO solely relies on STP data provided to it from employers reporting through STP.

The ATO identifies the relevant STP records by reference to personal information (including Centrelink Reference Numbers (CRN), or Tax File Number (TFN) for Child Support, provided by Services Australia to the ATO. The ATO replies to Services Australia by providing STP data reported by these employers for mutual customers.

3.2 Matching Agency

Services Australia will only receive STP data from the ATO for individuals who have a relationship with Services Australia (clients of interests). The STP data will be matched against Services Australia records, and will be used to deliver the objectives described in section 2.2.

3.3 User Agency

Services Australia is the sole user agency that makes use of the Program’s results.

1. Data Issues

4.1 Data elements

Services Australia will disclose personal information for individuals who have a relationship with Services Australia (clients of interests) to the ATO, for the ATO to identify mutual customers. Clients of interests take many forms.

**A customer** - a person who is in receipt of, or claiming a payment or service such as:

* an income support payment
* family assistance payments
* Low Income Card
* a child support paying parent.

**A related individual** -a person whose income may have an effect on the payability or ongoing entitlement to a payment of a customer such as:

* partner/ex-partner - a person who is or was (in a relevant period) considered by Services Australia (confirmed by both the customer and partner) to be a partner of a customer as above.
* A debtor - a non-current customer who has an outstanding debt to Services Australia and where it is their responsibility to repay a debt.

The type of information included in this data file for each client of interest is:

* name
* date of birth
* postal address
* gender
* assigned CRN (or TFN for Child Support only).

Where the ATO is able to match this client information with a high level of confidence, to an ATO client, a mutual client relationship is established. This matched relationship will provide the confirmation for the exchange of STP data to commence for that mutual client. Services Australia will notify the ATO once an individual ceases to be a client of interest. The ATO will cease exchanging STP data with Services Australia once an individual is no longer a client of interest.

The information returned to Services Australia via the STP data exchange will contain the mutual customer’s personal information Services Australia provided to the ATO (including CRN or TFN as described above), their employer’s information (i.e. Australian Business Number (ABN) and contact details) and payroll information such as:

**Year to date salary and wage** details including:

* income
* allowances
* deductions
* employment termination payments

**Pay period details**, including

* starts and end dates
* payment dates.

**Employment commencement and cessation dates.**

Full details of the data elements disclosed by Services Australia to the ATO (in relation to customers of interest) and then disclosed by the ATO to Services Australia (mutual customers) are set out in Appendix A – Technical Standards Report.

Services Australia will notify ATO when an individual is no longer a client of interest, and the ATO will cease sharing STP data for that individual.

4.2 Number of records in the data exchange

This protocol applies for the financial year 2019-2020 and 2020-2021. Services Australia estimates that the exchange will consist of 460 million pay events over this period for approximately 10 to 12 million individuals. The number of individuals for whom this protocol applies may change due to the evolving impacts of Covid-19 on the economic environment.

4.3 Data Quality

Poor quality data is of limited value in data-matching. Services Australia verifies the quality and integrity of the data received from the ATO.

Data quality mechanisms include:

* The ATO will only provide data for mutual customers where it has a high confidence they have identified the correct individual.
* The STP Data Quality Assurance (QA) framework and processes are followed to ensure:
	+ Confidence that the identity of the Payee in the STP data is matched to the identity of the Services Australia customer it has reported.
	+ Where any key data elements fail validation, the STP data will be quarantined from use.
	+ Where risks of unexpected or out of order payroll processing of the STP data is identified, the STP data will be flagged to minimise misinterpretation in its use.

Both Services Australia and the ATO will be responsible for maintaining the integrity of the data exchange through an exceptions handling process, which will promptly notify the other party of any data issues and/or incomplete records and will follow the agreed, secure procedures for data transfer and storage.

4.4 Data Integrity

Services Australia maintains a high level of data integrity. Measures taken to maintain integrity levels include designing systems that will not accept records that are incomplete and identifying records that have data items that are inadequate or corrupt. In relation to the Program, if a client of interest cannot be confirmed as a mutual client, of both the ATO and Services Australia, no STP data will be exchanged.

Services Australia has legislative obligations to administer welfare payments and services, which demand the maintenance of high-quality data. Services Australia has worked collaboratively with the ATO to develop quality assurance processes that ensure the integrity of the data is not compromised.

The data is supplied in accordance with reporting specifications including record layout and data format for each record. Data will be transformed into a standardised format and validated to ensure that it contains the required data elements before it is loaded into Services Australia computer systems.

4.5 Data Security

The ATO and Services Australia exchange data using the IBM Sterling gateway. These mechanisms provide secure and trusted communications across government jurisdictions.

Data will be exchanged over the secure Bulk Data Exchange/IBM Sterling gateway and will be unencrypted. The data is classified as PROTECTED.

These core systems have strict security controls. Only Services Australia staff with a business need to access data are able to view the STP data provided under this program.

Services Australia staff are subject to existing security controls and confidentiality provisions under laws including the *Social Security (Administration) Act 1999.* Access to Services Australia’s computer centres is strictly controlled and entry properly authorised.

Services Australia’s security system provides protection and control of dataset access, system entry and program integrity. Security features include log on identification codes, passwords and security groupings to ensure that access to information is on a need only basis.

The ATO is responsible for its own security with respect to its staff and access to the data. The ATO is subject to existing security controls and is subject to:

* *the Privacy Act 1988*
* *the Taxation Administration Act 1953*
* *the Crimes Act 1914*
* *the Public Service Act 1999.*

Access to the ATO’s computer systems is aligned with the Protective Security Policy Framework, Australian Government Information Security Manual and is subject to requests for system access, which include reminders about privacy and security obligations. Security features include logon identification codes and passwords. All access to systems is monitored and logged. Existing security arrangements in the Services Australia automatically log user access to data files.

1. The Data-matching Process

The ATO will provide the source data to Services Australia.

| **Entity**  | **Activities** |
| --- | --- |
| Services Australia | Services Australia to manage MCR requests for clients of interest. Services Australia matches the STP data returned by the ATO to confirm it has been linked to the relevant customer of interest, and then utilises the data within business processes (if applicable). |
| ATO | The ATO to process MCR request, match the clients of interest, and exchange related STP data (if applicable and available) with Services Australia.  |

The purpose of the MCR system is to identify mutual ATO/Services Australia customers to be recorded for the STP data sharing. This is to ensure Services Australia only receives STP data where there is legal authority. Not every Services Australia customer will be able to be matched with ATO and added to the MCR. Any identity matching undertaken by the ATO is beyond the scope of these program protocols.

These program protocols relate to the data matching undertaken by Services Australia. Services Australia performs an additional identity match of all ‘matched’ ATO STP records with existing Services Australia records. Internal technical software capabilities are used to compare various elements and/or combinations of the following fields, for each customer of interest, to determine matches:

* first name
* surname
* date of birth
* assigned Centrelink Reference Number (CRN)
* TFN (Child Support only).

For a match to be confirmed, each of the fields listed above must exactly match when the STP data is compared to corresponding fields in Services Australia records. Where a match is confirmed, and it passes additional data quality checks, it is made available to be used for the activities described in Section 2.1. Where a match isn’t achieved, the record is quarantined for further analysis.

If after additional analysis, the quarantined record, which can’t be matched, or is no longer required, it is destroyed by the Services Australia in accordance with Guideline 7 of the Data-matching Guidelines.

1. Action Resulting from the Program

Services Australia will not solely rely on any matched STP data to make decisions affecting customers’ eligibility, entitlements, or Child Support assessments based on only STP data.

STP data will be exchanged from the ATO to Services Australia to inform further enquiries, and where relevant, its accuracy is confirmed through contact with the customer or by reference to a reliable secondary source of data.

Services Australia will use STP data to prefill the STP employer details and the employee payroll information into the customers’ income reporting services. This information will be able to be confirmed or amended by the customer.

By presenting to customers the information we have about their employment circumstances, Services Australia will be able to:

* enable early intervention to educate customers about what information needs to be provided to meet their income reporting obligations
* deter behaviors so customers adhere to their obligations
* support existing enforcement and recovery activities.

It will also enable:

* pathways and processes that reduce steps for customers and their employers
* details to be told once by employers
* assist with early access to the services and support customers need
* informed staff who provide proactive, personalised services
* help with information so a customer knows what to do next
* servicing options that respect customers’ time and situation.
1. Time Limits Applying to the Program

Services Australia conducts STP data-matching on a daily basis.

| Class no.  | Description of Records | Disposal action  |
| --- | --- | --- |
| 60682(Requirement) | Summary of individual client data with personal identity details including names and service history used to ensure customer uniqueness of records in the payment and service delivery management databases over time. | Retain as national archives. |

Data provided by the ATO for this program, which is not matched to an individual, or is not required to be retained as national archives, will be destroyed within 90 days by Services Australia in accordance with Guideline 7 of the Data-matching Guidelines.

Services Australia will be responsible for notifying the ATO when an individual is no longer of interest. Following receipt of such notice, the ATO will undertake all necessary actions to ensure that no further STP data is disclosed to Services Australia in relation to those individuals

The program will be reviewed by Services Australia and ATO on an annual basis.

1. Public Notice – STP Data-matching Program

Services Australia will notify the public of our intention to undertake this program by:

* publishing a notice in the Federal Register of Legislation - Gazettes in the week commencing 14 September 2020.
* publishing this program protocol on our website at [Data-matching protocols](https://www.ato.gov.au/General/Gen/Data-matching-protocols/)

Services Australia’s [Privacy Policy](https://www.humanservices.gov.au/organisations/about-us/publications-and-resources/privacy-policy) includes that personal information is disclosed to, and collected from, the ATO for data-matching purposes.

1. Reasons for Conducting the Program

9.1 Relationship with lawful functions

This program is related to the principles of administration of the *Social Security (Administration) Act 1999*, as set out in section 8, which includes:

delivery of services in a fair, courteous, prompt and cost-efficient manner

the development of a process of monitoring and evaluating delivery of programs with an emphasis on the impact of programs on social security customers

the establishment of procedures to ensure that abuses of the social security system are minimised

The program also relates to the objectives of the *Child Support (Registration and Collection) Act 1988*, as set out in section 3, which include:

* that children receive from their parents the financial support that the parents are able to provide
* that periodic payments by parents towards the maintenance of their children are paid on a regular and timely basis.

All information exchanges (collections and disclosures) made by Services Australia and the ATO will be made in accordance with the law, specifically:

* Social Security Act 1991
* Social Security (Administration) Act 1999
* A New Tax System (Family Assistance) (Administration) Act 1999
* Student Assistance Act 1973
* Paid Parental Leave Act 2010
* Child Support (Registration and Collection) Act 1988
* Child Support (Assessment) Act 1989
* Taxation Administration Act 1953
* Privacy Act 1988.

The*Social Security Act 1991* and the *Social Security (Administration) Act 1999* provide eligibility criteria that must be met to enable Centrelink payments to be made. As does the *New Tax System (Family Assistance) (Administration) Act 1999*, the *Student Assistance Act 1973*, and the *Paid Parental Leave Act 2010* for their respective payments**.**

The *Child Support (Registration and Collection) Act 1988* and the *Child Support (Assessment) Act 1989* provide that customers are required to advise correct financial status to enable accurate assessment and collection rates.

1. Legal Authority

10.1 Services Australia

Services Australia complies with the *Privacy Act 1988* (Cth) and relevant secrecy provisions, including those contained in

* Division 3 (Confidentiality) of Part 5 (Information management) of the *Social Security (Administration) Act 1999*
* Division 2 (Confidentiality) of Part 6 (Provisions relating to information) of *A New Tax System (Family Assistance) (Administration) Act 199*
* Division 3 (Confidentiality) of Part 10 (Administration) of the *Student Assistance Act 1973*
* Division 3 of Part 4-1 (Information gathering) of the *Paid Parental Leave Act 2010*; and
* Part 2(Administration), section 16C of the *Child Support (Registration and Collection) Act 1988*.

Services Australia will disclose customer information to the ATO to facilitate the collection of STP data from the ATO. This disclosure is authorised by legislation and ensures that Services Australia only collects information about relevant individuals.

APP 6 does not limit the disclosure of personal information by an agency where that disclosure is required or authorised by or under law. As the information involved in this data-matching program is disclosed by Services Australia under legislation, this is in accordance with the requirements of APP 6.

Services Australia will collect the STP data provided by the ATO. The data will be used by Services Australia for the purposes for which it is obtained and will not to be used for secondary purposes unless authorised by law. Services Australia will make a record and use protected information in accordance with:

* Subsection 202(2) of the Social Security (Administration) Act 1999.
* Subsection 162(2) of the A New Tax System (Family Assistance) (Administration) Act 1999.
* Subsection 16(2A) of the Child Support (Registration and Collection) Act 1988 and section 150D of the Child Support (Assessment) Act 1989.

Services Australia intends to obtain data for the Child Support program which includes TFNs, under section 16C of the Child Support (Registration and Collection) Act 1988 (or section 150D of the of the Child Support (Assessment) Act 1989 if this section is being relied on) and used for the purposes set out in the relevant section as described in this program protocol.

The Agency complies with the Privacy (Tax File Number) Rule 2015. For more information, see the Agency’s Privacy Policy at <https://www.servicesaustralia.gov.au/organisations/about-us/publications-and-resources/privacy-policy>.

10.2 The ATO

The ATO will only disclose STP data to Services Australia in relation to those individuals identified as of mutual interest.

The ATO only releases the required information to Services Australia to allow it to correctly administer payments and services under its relevant legislation.

Division 355 (Confidentiality of taxpayer information) of Part 5-1 (The Australian Taxation Office) of the *Taxation Administration Act 1953* authorises the ATO to disclose information to Services Australia for the purpose of administering laws dealing with:

* matters relating to social security law
* pensions, benefits and allowances
* financial assistance to students
* trade support loans
* paid parental leave
* family assistance
* child support.
1. Alternative Methods

Currently, there are no other methods which support the objectives of this program.

1. Prior Data-matching Programs

There are no STP data matching programs prior to this program. Since July 2019 Services Australia has received and analysed over 300 million STP pay events as part of discovery activities including to develop processes that:

* identify and manage possible data quality issues
* deliver services under the law in a fair, courteous, prompt and cost efficient manner.

Small scale pilots have been undertaken since May 2020 to test that the STP data delivers on the objectives of this program.

1. Costs and benefits for Data-matching Programs

Services Australia and the ATO will incur costs to conduct the data-matching program, but these will be offset by the benefits delivered by the program. The activities described in this program are part of the 2019/20 Federal Budget Measures – ‘Single Touch Payroll — expansion‘ and ‘Changing the Social Security Income Assessment Model’. The ‘Single Touch Payroll — expansion‘ measure provided funding of $82.4 million over four years from 2019-20 to establish the capability for the ATO to share STP data with other Commonwealth Agencies.

The costs include:

* new technical solutions to exchange STP data between ATO and Services Australia
* data analyst resources to identify analyze the data to detect data quality issues
* governance resources to ensure compliance with the guidelines and Privacy Act, and quality assurance processes to ensure the rigor of the work undertaken by analysts and staff
* resources for the purposes of data discovery and pilots
* storage of the data.

There are a number of key benefits for each stakeholder group.

**For employers,** there will be a reduction in administrative burden and realisation of the benefits of the STP investment from fewer ad-hoc requests for employment information from Government and employees, and streamlined processes for ongoing reporting of payroll information.

**For individuals**, there will be fewer touchpoints with Government, simplified reporting obligations and greater confidence in the accuracy of welfare payments.

**For Government**, there will be a more complete evidence-base from which to make policy and payment decisions, enhanced integrity of the welfare payment system, and new opportunities to automate and enhance existing processes to improve government efficiency.

Appendix A – Technical Standards Report

Description of Data

Data from Service Australia to the ATO

For the purposes of identifying clients of mutual interest, Services Australia will provide to the ATO the following data items:

**Table 1 – Centrelink Identity File**

| **Data item** | **Description** |
| --- | --- |
| REF-NUMBER | Customer Reference Number |
| GENDER | Gender |
| SRNM | Surname |
| 1ST-NM | First Name |
| OTHR-GVN-NM | Other Given Name |
| BRTH-YR | Year of Birth |
| BRTH-MTH | Month of Birth |
| BRTH-DAY | Day of Birth |
| ADDR-LN-1 | Address Line 1 |
| ADDR-LN-2 | Address Line 2 |
| LCLTY-NM | Locality |
| POST-CD | Post Code |
| STATE-CD | State Code |

Data from the ATO to Service Australia

Where the ATO achieves a high confidence identity match, it will provide to Services Australia each of the following data items from its STP data holdings:

**Table 2 - Centrelink and Family Assistance File**

| **Description** |
| --- |
| DHS Customer Reference Number (CRN) |
| Gender of the Customer |
| Customer Surname |
| Customer First Given Name |
| Customer Other Given Name |
| Customer Date of Birth |
| Customer Address Line 1 |
| Customer Address Line 2 |
| Customer Suburb/Locality |
| Customer Postcode |
| Customer State Code |
| ID Matching Resolution Code |
| Processing Timestamp |
| Active Indicator |
| Payer Unstructured Full Name |
| Payer ABN |
| Payer Branch Number |
| Payment Date |
| Record Effective Date |
| Payer Authorised Contact Number |
| Payer Unstructured Address Line 1 |
| Payer Unstructured Address Line 2 |
| Payer Business Address Locality Name |
| Payer Business Address State Code |
| Payer Business Address Post Code |
| Payer Business Country Code |
| Payer Internet Email Address |
| Payer Business Phone Number |
| Financial Year |
| Intermediary Client ID ABN |
| Intermediary Signatory ID Text |
| Intermediary Declaration Date |
| Intermediary Declaration Indicator |
| Intermediary Client ID Tax Agent Number |
| Intermediary Internet Email Address |
| Intermediary Phone Number |
| Intermediary Client Authorised Contact Number |
| Form update reason code |
| Form status update time stamp |
| Form status update time stamp |
| Reason the form was updated |
| Payer identified code used by the employer |
| Payer internal account id used by the employer |
| Payee Payroll ID |
| Derived Payer Unstructured Full Name |
| Derived Payer ABN |
| Derived Payer Branch Number |
| Payer Payee Relationship Commencement Date |
| Payer Payee Relationship Cessation Date |
| Contractor ABN |
| Payee Family Name |
| Payee Given Name |
| Payee Other Given Name |
| Payee Individual Birth Date |
| Payee Unstructured Address Line 1 |
| Payee Unstructured Address Line 2 |
| Payee Address Locality Name |
| Payee Address State Code |
| Payee Address Post Code |
| Payee Country Code |
| Payee Internet Email Address |
| Payee Phone Number |
| Payroll Event Period Start Date |
| Payroll Event Period End Date |
| Payroll Financial Year |
| Form Lodgement Date |
| Payroll Run Timestamp |
| Payroll Event Final Indicator |
| Foreign Income Exempt Amount |
| Income Community Development Employment Project Amount |
| PAYG Withholding ETP Types |
| Annual Long Service Unused Lump Sum A Code |
| Annual Long Service Unused Lump Sum A Amount |
| Annual Long Service Unused Lump Sum B Amount |
| Annual Long Service Unused Lump Sum D Amount |
| Annual Long Service Unused Lump Sum E Amount |
| YTD Income Gross Amount |
| Foreign Employment Income Gross Amount |
| Foreign Employment Income JPDA Gross Amount |
| Income Labour Hire Arrangement Gross Amount |
| Income Voluntary Agreement Gross Amount |
| Income Other Amount |
| Income Working Holiday Maker YTD Gross Amount |
| Reportable Fringe Benefit Taxable Amount |
| Reportable Fringe Benefit Exempt Amount |
| YTD Withheld Amount |
| Foreign Employment Income Total Amount |
| Foreign Employment Income JPDA Total Amount |
| Labour Hire Total Amount  |
| Voluntary Agreement Total Amount |
| Other Specified Total Amount |
| Working Holiday Maker Total Amount |
| Foreign Employment Income Tax Credit Withheld Amount |
| Foreign Employment Income Tax Payment Year to Date Amount |
| Payment Summary Total Gross Payment Amount |
| Tax Withheld Total Amount |
| Deduction Type |
| Allowance Type |
| Allowance Income Total Amount |
| Union Professional Association Fee Amount |
| Workplace Giving Deductions Amount |
| Payer Superannuation Contribution Reportable Amount |
| Payee Payment Basis Code |
| Payee Resident Indicator |
| Payee Declaration Indicator |
| Payee Signature Date |
| Payer Payee Relationship Terminated Indicator |
| An indicator that client would like to claim or vary senior pensioner tax offset by reducing the amount withheld from payments. Indicates if employee is claiming entitlement to the seniors and pensioners tax offset. (refers to Q8 of withholding declaration) - N - not claiming S - single - I - member of illness separated couple C- member of couple |
| An indicator if employee is claiming entitlement to zone, overseas forces or invalid and invalid carer tax offset. Yes or No |
| An indicator that the client has claimed the Overseas Forces tax offset. A person may be entitled to an overseas forces tax offset if they serve overseas as a member of Australia's Defence Force or a United Nations armed force. This element indicates that a tax offset of this kind has been requested. |
| An indicator that the client has claimed the special tax offset. A person may be entitled to a special tax offset for a dependent invalid relative, dependent parent, and housekeeper caring for an invalid spouse or a dependent child-housekeeper. This element indicates that a tax offset of this kind has been requested. |
| An indicator that client has Higher Education Loan Program debt or a Trade Support Loan debt. Indicates if employee has an existing HELP debt. Yes or No |
| An indicator which identifies the client of the declaration. Examples of the identifier include a name, login credentials, e-mail etc. (digital signature) |
| ATO assigned as part of the identity matching process |
| ATO assigned as part of the identity matching process |
| Identity matching score |
| Identity matching status code for score |
| Identity matching status code for status |
| URL of client record as returned by identity matching |
| Array of details used to establish the identity match |
| Payroll number of employee used by the employer |
| Payee internal account id used by the employer |
| Type of reportable fringe benefit |
| Code of channel through which the report is received |
| Core Processing Transaction Identifier also known as the form transaction ID |
| Model Run Date |
| FDF Form Identifier |

**Table 3 - Child Support File**

| **Description** |
| --- |
| Employee Tax File Number (TFN) |
| Payer Unstructured Full Name |
| Payer ABN |
| Payer Branch Number |
| Payment Date |
| Record Effective Date |
| Payer Authorised Contact Number |
| Payer Unstructured Address Line 1 |
| Payer Unstructured Address Line 2 |
| Payer Business Address Locality Name |
| Payer Business Address State Code |
| Payer Business Address Post Code |
| Payer Business Country Code |
| Payer Internet Email Address |
| Payer Business Phone Number |
| Financial Year |
| Intermediary Client ID ABN |
| Intermediary Signatory ID Text |
| Intermediary Declaration Date |
| Intermediary Declaration Indicator |
| Intermediary Client ID Tax Agent Number |
| Intermediary Internet Email Address |
| Intermediary Phone Number |
| Intermediary Client Authorised Contact Number |
| Form update reason code |
| Form status update time stamp |
| Form status update time stamp |
| Reason the form was updated |
| Payer identified code used by the employer |
| Payer internal account id used by the employer |
| Payee Payroll ID |
| Derived Payer Unstructured Full Name |
| Derived Payer ABN |
| Derived Payer Branch Number |
| Payer Payee Relationship Commencement Date |
| Payer Payee Relationship Cessation Date |
| Contractor ABN |
| Payee Family Name |
| Payee Given Name |
| Payee Other Given Name |
| Payee Individual Birth Date |
| Payee Unstructured Address Line 1 |
| Payee Unstructured Address Line 2 |
| Payee Address Locality Name |
| Payee Address State Code |
| Payee Address Post Code |
| Payee Country Code |
| Payee Internet Email Address |
| Payee Phone Number |
| Payroll Event Period Start Date |
| Payroll Event Period End Date |
| Payroll Financial Year |
| Form Lodgement Date |
| Payroll Run Timestamp |
| Payroll Event Final Indicator |
| Foreign Income Exempt Amount |
| Income Community Development Employment Project Amount |
| PAYG Withholding ETP Types |
| Annual Long Service Unused Lump Sum A Code |
| Annual Long Service Unused Lump Sum A Amount |
| Annual Long Service Unused Lump Sum B Amount |
| Annual Long Service Unused Lump Sum D Amount |
| Annual Long Service Unused Lump Sum E Amount |
| YTD Income Gross Amount |
| Foreign Employment Income Gross Amount |
| Foreign Employment Income JPDA Gross Amount |
| Income Labour Hire Arrangement Gross Amount |
| Income Voluntary Agreement Gross Amount |
| Income Other Amount |
| Income Working Holiday Maker YTD Gross Amount |
| Reportable Fringe Benefit Taxable Amount |
| Reportable Fringe Benefit Exempt Amount |
| YTD Withheld Amount |
| Foreign Employment Income Total Amount |
| Foreign Employment Income JPDA Total Amount |
| Labour Hire Total Amount  |
| Voluntary Agreement Total Amount |
| Other Specified Total Amount |
| Working Holiday Maker Total Amount |
| Foreign Employment Income Tax Credit Withheld Amount |
| Foreign Employment Income Tax Payment Year to Date Amount |
| Payment Summary Total Gross Payment Amount |
| Tax Withheld Total Amount |
| Deduction Type |
| Allowance Type |
| Allowance Income Total Amount |
| Union Professional Association Fee Amount |
| Workplace Giving Deductions Amount |
| Payer Superannuation Contribution Reportable Amount |
| Payee Payment Basis Code |
| Payee Resident Indicator |
| Payee Declaration Indicator |
| Payee Signature Date |
| Payer Payee Relationship Terminated Indicator |
| An indicator that client would like to claim or vary senior pensioner tax offset by reducing the amount withheld from payments. Indicates if employee is claiming entitlement to the seniors and pensioners tax offset. (refers to Q8 of withholding declaration) - N - not claiming S - single - I - member of illness separated couple C- member of couple |
| An indicator if employee is claiming entitlement to zone, overseas forces or invalid and invalid carer tax offset. Yes or No |
| An indicator that the client has claimed the Overseas Forces tax offset. A person may be entitled to an overseas forces tax offset if they serve overseas as a member of Australia's Defence Force or a United Nations armed force. This element indicates that a tax offset of this kind has been requested. |
| An indicator that the client has claimed the special tax offset. A person may be entitled to a special tax offset for a dependent invalid relative, dependent parent, and housekeeper caring for an invalid spouse or a dependent child-housekeeper. This element indicates that a tax offset of this kind has been requested. |
| An indicator that client has Higher Education Loan Program debt or a Trade Support Loan debt. Indicates if employee has an existing HELP debt. Yes or No |
| An indicator that identifies the client of the declaration. Examples of the identifier include a name, login credentials, e-mail etc. (digital signature) |
| ATO assigned as part of the identity matching process |
| ATO assigned as part of the identity matching process |
| TFN of employee as identified through identity matching (should match what the employer has reported) |
| Internal ATO client identification reference as identified by identity  matching |
| Identity matching score |
| Identity matching status code for score |
| Identity matching status code for status |
| URL of client record as returned by identity matching |
| Array of details used to establish the identity match |
| Payroll number of employee used by the employer |
| Payee internal account id used by the employer |
| Type of reportable fringe benefit |
| Code of channel through which the report is received |
| Core Processing Transaction Identifier also known as the form transaction ID |
| Model Run Date |
| FDF Form Identifier |

Matching Techniques

**Identity Matching**

The ATO and Services Australia establish a MCR. The purpose of the MCR system is to identify mutual ATO/Services Australia customers to be recorded for the STP data sharing. This is to ensure Services Australia only receives STP data where there is legal authority. Not every Services Australia customer will be able to be matched with ATO and added to the MCR. Any matching undertaken by the ATO is beyond the scope of these program protocols.

These program protocols relate to the data matching undertaken by Services Australia. Services Australia performs an additional identity match of all ‘matched’ ATO STP records with existing Services Australia records. Internal technical software capabilities are used to compare various elements and/or combinations of the following fields, for each customer of interest, to determine matches:

* first name
* surname
* date of birth
* assigned Centrelink Reference Number (CRN)
* Tax File Number (TFN) (Child Support only).

For a match to be confirmed, each of the fields listed above must exactly match when the STP data is compared to corresponding fields in Services Australia records. Where a match is confirmed, and it passes additional data quality checks, it is made available to be used for the activities described in Section 2.1. Where a match isn’t achieved, the record is quarantined for further analysis.

If after additional analysis, the quarantined record which can’t be matched, or is identified as no longer required, it is destroyed by the Services Australia in accordance with Guideline 7 of the Data-matching Guidelines.

**Payroll Information Matching**

Once the STP data is received by Services Australia, it is matched against data extracted from internal Services Australia records.

Business rules may be applied to this data to check if there is a difference in the information reported to Service Australia by individuals compared to the information reported by employers.

If differences are identified, the customer may be asked to confirm the STP data through an online employer details confirmation task.

Risks

**Incorrect identity matches**

There is a risk that Service Australia might use payroll information for the wrong individual in the event of an incorrect match.

Services Australia uses sophisticated identity matching techniques to ensure they identify the correct individual. ATO will only send Services Australia STP data where they are confident that they have matched the right payroll information to the right Services Australia record. Services Australia then conducts an additional matching process to confirm that this match is correct. The Services Australia technique uses multiple details to obtain an identity match. This is specifically first name, surname and date of birth.

A match occurs where all fields are matched to a customer in Services Australia systems. Additional manual processes may be undertaken to confirm a match if an initial match does not occur.

**Data quality controls and audit**

Services Australia will not solely rely on any matched STP data to make decisions affecting customers’ eligibility, entitlements, or Child Support assessments based on only STP data. Before STP data is acted upon, additional checks will take place to ensure the data is correct and accurate. This includes ensuring the correct Services Australia customer or spouse has been identified. Services Australia customers will be provided with the opportunity to verify the accuracy of the information.

**Security and confidentiality**

All Services Australia computer systems are aligned with The Protective Security Policy Framework (PSPF) and Australian Government Information Security Manual (ISM), and are strictly controlled with features including:

* system access controls and security groupings
* login identification codes and password protection
* all access is logged at the record level with full audit trails of data files and system accesses
* access to the data will be restricted to a defined group of approved users for an approved business use
* the standard for protecting data at rest is encryption, which protects against attempts to access data outside established application interfaces.
1. See for example the ‘Principles of Administration’ of the social security law – *Social Security (Administration) Act* 1999 paragraph 8(a); and the ‘Objects’ of the *Child Support (Registration and Collection) Act 1988* subsection 3(1). [↑](#footnote-ref-1)