

s22 (out of scope)



Australian Government

Services Australia

Recording and correcting employment income details 108-07010010

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Background

s22 (out of scope)

s47E(d)

This document outlines recording and correcting employment income for customers. For assessment of employment income before 7 December 2020 changes, see [Historical recording and correcting employment income details \(prior 07/12/2020\)](#).

Self service

Encourage customers to report and update employment income paid using self service. See [Accessing and using Centrelink self service](#).

Genuine attempts must be made to transition customers to report via self service options before assisted reporting is completed, unless an [exception](#) applies.

If there has been a self service failure, resolve the issue wherever possible and encourage customers back to self service. See [Self service reporting troubleshooting](#).

Customers can update their employment income details online using the **Report employment income** service. This is done through their Centrelink online account or the Express Plus Centrelink mobile app.

Youth Allowance (YA) (Student), Austudy, ABSTUDY Living Allowance, Age Pension, Carer Payment (CP), Disability Support Pension (DSP) and Parenting Payment (PP) customers without mutual obligations or participation requirements who commence employment, can report their, or their partner's, paid employment income through the Report Employment Income service via their online account. The customer will be

automatically placed on statement reporting and can continue reporting their or their partner's employment income through service channels.

For information about options available to customers online, see [Reporting employment income online](#).

Note: when a DSP customer uses the **Report employment income** service and records 30 or more hours in a week the update will not be successful. The customer will be advised to contact Services Australia and a work item will be created. Staff should [complete the update and advise the customer of their options](#).

Single Touch Payroll (STP)

Australian employers reporting payroll data to the Australian Taxation Office (ATO) via STP enabled software, can report employment income, leave and redundancy payments and employment cessation details. Services Australia can access this data for [mutual clients](#).

Customers reporting via self service (Centrelink phone self service, Centrelink online account, or Express Plus Centrelink mobile app) are required to check, confirm or change any pre-filled STP data.

Staff may be presented with pre-filled STP data when assisting customers to report employment income using the ^{s47E(d)} in Process Direct. Staff must discuss the pre-filled details with the customer and make any changes as advised by the customer, where it does not match their payslip. It is the customer's responsibility to check, confirm or change the employer reported data.

Once STP employment income is accepted by the customer, the confirmed data is automatically loaded onto the appropriate screens on the customer's record.

More information about the pre-fill of employment details is located in [Single Touch Payroll \(STP\) processing](#).

Earnings screen coding and attribution of income

From 7 December 2020, employment income paid is coded on the:

- ^{s47E(d)} table on the ^{s47E(d)} screen/table in Process Direct, or
- ^{s47E(d)} screen in Customer First

Each employment amount recorded will be assigned a **Pay ID**.

The ^{s47E(d)} screen/table will then show the attribution of the income recorded. These attributed amounts are readily identified with a channel of '**CAL**' to indicate the data is

calculated. These amounts can be matched with the employment income recorded by checking the corresponding **Pay ID**.

The event date shown on the ^{s47E(d)} screen/table for attributed income will be:

- The same as the event date used on the ^{s47E(d)} screen/table where the frequency **IOP** is used
- The Entitlement Period Start Date (EPSD) of the entitlement period where the frequency **LOP, 1WE, 2WE** or **MTE** is used
- For **LOP** income, if income is attributed over more than one entitlement period, an event date will be shown on the ^{s47E(d)} screen/table for each impacted period

Regardless of the event date shown on the ^{s47E(d)} screen, attributed income is assessed from the EPSD of the impacted entitlement period. **Exception:** Where the **MTE** frequency is used, any ongoing assessment of income commences from the event date. If the event date is part way through an entitlement period, the income from the event date to Entitlement Period End Date (EPED) is attributed across the entitlement period. Where an **MTE** employment amount is ceased (or zeroed), the last monthly pay event (before the \$0) will continue to be assessed for its attribution period.

See [Resources](#) for examples of employment income attribution and how this appears on both ^{s47E(d)} screens/tables.

Points to consider

Employment income nil rate period

If a customer would receive nil payment due to the income test and some of the income is from their (or their partner's) employment, the customer can remain current at nil rate for up to 12 consecutive fortnights if they meet all other qualifications for their income support payment. See [Employment income nil rate period](#).

MOB customers who also receive DSP, JSP, YA (Job seeker) or Parenting Payment

Mobility Allowance (MOB) customers who also receive Disability Support Pension (DSP), Parenting Payment (PP), JobSeeker Payment (JSP) or Youth Allowance (YA) (Job seeker) are entitled to a [higher rate per fortnight](#) if they work for 15 hours or more a week, at or above the relevant minimum wage.

Family assistance customers

Family assistance and income support reporting obligations are different. Service Officers must discuss family income estimate requirements at every opportunity. Update both actual income for income support payments **and** income estimates for Commonwealth family assistance payments when required.

Family assistance paid as fortnightly instalments is calculated on an annual income estimate. Income support payments are calculated on the actual gross employment income paid to customers and/or their partners during their entitlement period. Do not use the family assistance estimate to calculate income support entitlement.

See [Updating income estimates for the current financial year](#) for more information about what income is included in the Family assistance estimate and how to update the customer's estimate.

Note: if a customer or partner is receiving Parental Leave Pay, the amount they are paid must be counted in the income test for any income support payment they might receive from Centrelink. The customer/partner does not need to declare this income as it will be automatically assessed.

JobSeeker Payment (JSP) and Youth Allowance (YA) (Job seeker) customers returning to work

When an employment services provider places a job seeker in employment, they issue an electronic transaction to Services Australia. If a job seeker does not declare any income after 3 consecutive reporting periods, the system will cancel the customer **FTE** (Full-time Employed).

If the customer has cancelled **FTE**, and they:

- wish to be restored to access to the employment income nil rate period, **or**
- did not commence work, see [Commencing or returning to work for JobSeeker Payment \(JSP\) and Youth Allowance \(Job seeker\)](#)

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See [Employment services provider reports job seeker commenced employment but income not declared](#) for more details.

Customer has Australian Disability Enterprises (ADE) employment income reported through the Employer Reporting service (EER) and other employment income

If a customer has an active Consent Authority for EER recorded for an ADE employer:

- a statement reporting profile **will not** be assigned automatically, and
- the customer **will not** be able to self-report employment income

For more details, see [Customer consent to submit earnings via Employer Reporting service \(EER\)](#).

Partner record suspended

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Income declared as employment income that is actually self-employment

If a customer has reported income as employment income that is later determined to be self-employment, a Business Details (**MOD F**) should be completed by the customer (or Private Trust (**MOD PT**) or Private Company (**MOD PC**) depending on the structure of the business).

Note: customers may receive employment income from a private trust or private company they are involved in. Care must be taken to make sure each type of income is recorded correctly.

Staff must take care to only remove the employment income in the same activity as the self-employment income is recorded.

The [Resources](#) page contains examples of how to calculate and code income for shorter income periods (including the first period of a new claim and when due to a change to the customer's delivery day). It also contains examples of ceasing or converting continuous income recorded, error codes, examples when a customer or partner's record is cancelled or suspended, links to mySupport and the Level 2 Policy Helpdesk online form.

Related links

[Accessing and using Centrelink self service](#)

[Assessment of employment income for Centrelink payments](#)

[Coding a manual rate of payment](#)

[Coding income from the Supported Wage System \(SWS\)](#)

[Commencing or returning to work](#)

[Determining the Date of Event for employment income](#)

[Effect of income support entitlement on Family Tax Benefit \(FTB\)](#)

[Employment income nil rate period](#)

[Estimating income for family assistance and Paid Parental Leave scheme payments](#)

[Foreign income and assets](#)

[Historical recording and correcting employment income details \(prior to 07/12/2020\)](#)

[Personal Income Test and Income Bank for ABSTUDY, Austudy and Youth Allowance \(YA\) students and Australian Apprentices](#)

[Reporting employment income online](#)

[Self service reporting troubleshooting](#)

[Reporting statements for job seekers](#)

[Reporting requirements for students and Australian Apprentices](#)

[Reporting using phone self-service](#)

[Single Touch Payroll \(STP\)](#)

[Single Touch Payroll \(STP\) processing](#)

[Single Touch Payroll \(STP\) troubleshooting](#)

[Special Employment Advance \(SEA\)](#)

[Youth Bonus Wage Subsidy \(YBWS\) 26 Week Suspension Period](#)

[Customer consent to submit earnings via Employment Reporting service \(EER\)](#)

Process

This document outlines recording and correcting employment income for customers. For assessment of employment income before 7 December 2020 changes, see [Historical recording and correcting employment income details \(prior 07/12/2020\)](#).

On this page:

[Initial assessment of employment income](#)

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[Single Touch Payroll \(STP\) data](#)

[Employment income coding](#)

[Other points to consider](#)

[Complete the update](#)

Initial assessment of employment income

Table 1

Step	Action
1	<p>Customer's circumstances + Read more ...</p> <p>Before following this procedure, review:</p> <ul style="list-style-type: none"> • Assessment of employment income for Centrelink payments to make sure the income is in fact to be assessed as employment income. For income which is assessed as: <ul style="list-style-type: none"> ○ self-employment income, see Assessment of income and assets from business structures for Centrelink payments. Procedure ends here ○ foreign employment income, see Foreign income and assets. Procedure ends here • the relevant procedure for commencing or returning to work or ceasing work, if applicable • employment income self service reporting troubleshooting if the customer contacts to report after an unsuccessful attempt via self service <p>Review the following if the customer and/or their partner is:</p>

	<ul style="list-style-type: none"> • a participant of the Youth Bonus Wage Subsidy (YBWS) initiative in a 26 week suspension period • required to lodge a Reporting Statement as a job seeker • receiving Status Resolution Support Services (SRSS), see Income and Assets test for Status Resolution Support Services (SRSS) customers • paid under the asset hardship provisions
2	<p>Customer and/or partner travels overseas + Read more ...</p> <p>Is the customer and/or partner travelling overseas?</p> <ul style="list-style-type: none"> • Yes, go to Step 3 • No, go to Step 4
3	<p>Customer and/or partner going overseas + Read more ...</p> <p>All employment income paid must be reported if the customer (and their partner, if applicable) are payable. This includes employment income that is paid when the customer and/or partner is travelling overseas.</p> <p>If a statement reporter leaves Australia, they are re-profiled as a notification reporter from the date the customer leaves Australia. Notification reporter provisions apply and the customer must still advise of changes within the required timeframe.</p> <p>For details about payment specific portability rules, see Leaving Australia and portability of payments.</p> <p>If the customer and/or their partner will be paid employment income:</p> <ul style="list-style-type: none"> • during the entitlement period of their departure, the income must be coded on the business day before departure <ul style="list-style-type: none"> ○ If the customer is partnered and their partner will leave on a different date, any employment income paid during the entitlement period of the customer’s departure, must be coded on the business day before the earliest departure date ○ For example, customer on statement reporting has an Entitlement Period End Date (EPED) of Monday 16 November 2024. If the customer is departing Sunday 15 November 2024, then they need to notify their income for the full current entitlement period on Friday 13 November 2024

	<ul style="list-style-type: none"> • after the entitlement period of their departure, while overseas and: <ul style="list-style-type: none"> ○ the customer and/or their partner will be payable while overseas, the income must be declared within 14 days of being paid ○ the customer and their partner, if applicable, will not be payable while overseas, the income does not need to be declared or recorded <p>The date of event (DOV) for income will be the date paid. The income is still spread across the full entitlement period.</p> <p>If a customer fails to advise employment income before departure, or while overseas, the customer may incur an overpayment.</p> <p>Do not change the Entitlement Period End Date (EPEd) to an earlier date before departure; the system will issue any entitlement after departure.</p> <p>Is the customer or their partner required to report employment income before departure or while overseas?</p> <ul style="list-style-type: none"> • Yes, see Table 2 for help with recording employment income details • No, tell the customer to notify of any changes within 14 days. Procedure ends here
4	<p>Employment income details + Read more ...</p> <p>To ensure the customer is paid correctly, they must provide the details of all employment for themselves and/or their partner, such as:</p> <ul style="list-style-type: none"> • date paid by their employer • gross amount paid (this is the gross amount as shown on their payslip before tax and other deductions are taken out) • pay period (the period of work that the person is being paid for) • pay frequency (that is, weekly, fortnightly, monthly etc.) • if applicable and required, hours worked within the reporting period, see Table 4 for details of when hours are required to be recorded. See Resources > Item 3 in Reporting employment income online, for a list of payments where customers need to include hours worked

- the amount of any fringe benefits, i.e. salary sacrificed amounts other than to superannuation. See [Assessing fringe benefits for Social Security income test purposes](#)

Notes:

- Employment income details may prefill if it is available through Single Touch Payroll (STP). Customers must check and confirm or change the pre-filled information to ensure correctness
- Any STP data available in respect to a partner's employment does not pre-fill in a customer's Earnings and Reporting transaction
- For more details about customers reporting STP employment income early due to national public holidays or an overseas departure, see [Single Touch Payroll \(STP\) troubleshooting](#)
- If a customer needs to report hours worked and they have received employment income in the entitlement period, hours must be included. If a customer cannot state how many hours they worked for the period, they should be advised to estimate the hours worked. Once they have determined their hours worked, they should notify Services Australia if it needs to be corrected. See [Applying mutual obligation requirements](#)

Does the customer have full details of all income for both the customer and/or their partner?

- **Yes**, and is unable to use self service, see [Table 2](#)
- **No**, and is unable to confirm any pre-filled STP data (if available):
 - The customer must get the details. They should be prompted to check their payslip or contact their employer
 - The customer cannot report until the details are known
 - Notification reporters must be placed on reporting until details are known
 - The customer should be encouraged to report through self service if able to, once the information is known
 - Procedure ends here until the details are available

s47E(d)

Table 2

Step	Action
1	<p data-bbox="331 286 1027 327">s47E(d) + Read more ...</p> <p data-bbox="331 360 1350 483">Genuine attempts must be made to transition customers to report via self service options before assisted reporting is completed, unless an exception applies.</p> <p data-bbox="331 512 1337 636">The s47E(d) in Process Direct should be used to record and/or correct employment income details for a customer and/or their partner, if applicable.</p> <p data-bbox="331 669 1356 752">Use the s47E(d) screen in Process Direct to manually code employment income details if:</p> <ul data-bbox="381 786 1374 1128" style="list-style-type: none"> • a new claim activity is being processed and there is no confirmed Single Touch Payroll (STP) employer, or • coding will be bundled with a restoration activity, where arrears will auto issue • if the customer is receiving a manual rate of payment (PEN/PGA/FAO systems and ABSTUDY payments only), the Customer First s47E(d) must be used <p data-bbox="331 1162 512 1193">Note: s47E(d)</p> <p data-bbox="331 1323 1374 1447">If customer is on a manual rate, staff must do a handover from Process Direct to Customer First (using reason s47E(d)) in order to complete the MAS/MAR coding and finalise the assessment.</p> <p data-bbox="331 1476 1270 1512">Is the Process Direct s47E(d) being used?</p> <ul data-bbox="381 1545 660 1644" style="list-style-type: none"> • Yes, go to Step 2 • No, see Table 4
2	<p data-bbox="331 1700 815 1731">Start the workflow + Read more ...</p> <p data-bbox="331 1765 1294 1848">In Process Direct, key s47E(d) into the s47E(d) and select the s47E(d) from the s47E(d) :</p> <ul data-bbox="381 1877 1374 2018" style="list-style-type: none"> • Select s47E(d) to begin: <ul data-bbox="480 1946 1374 2018" style="list-style-type: none"> ○ If a started reporting transaction exists, this will be presented. Select the existing transaction to continue with the update.

Cancelling a started transaction will remove any potential provisional details which may have been reported by the customer

- Staff must check if a **Note/DOC** has been created due to a failed report or handoff (including within **s47E(d)** in Customer First), with details of any action required. **s47E(d)**
- Any outstanding reporting periods can be selected from the **s47E(d)** page
 - A maximum of 3 reporting period can be selected at a time. If more than 3 reporting periods require action, the **s47E(d)** can be processed more than once
- The **s47E(d)** field will display with today's date but can be edited if required. See [Date of receipt](#) for more information
- Select the **s47E(d)** from the dropdown menu
- For **s47E(d)**, select the customer's current payment type
- Select **s47E(d)** and then
- **s47E(d)** to continue

Note: when using the **s47E(d)** in Process Direct to complete a report and the customer and their partner, (if applicable) do not have employment income or hours to report, select **s47E(d)** to continue through each step of the workflow to stimulate the customer's payment.

If the partner is a statement reporter and needs to report, complete a separate **s47E(d)** activity in the partner's record so their report is also actioned. Discuss report with partner or their correspondence nominee (if applicable).

Do **not** record a nil entry unless specified. See [Reporting requirements for students and Australian Apprentices](#) for more considerations for Australian Apprentice customers.

Is there employment income or hours to report?

- **Yes**, [go to Step 3](#)
- **No**, see [Table 6](#)

3	<p>Single Touch Payroll (STP) data + Read more ...</p> <p>Has STP data been presented?</p> <ul style="list-style-type: none"> • Yes, and: <ul style="list-style-type: none"> ○ the s47E(d) screen is presented, see Table 3 > Step 1 ○ the s47E(d) screen is presented, see Table 3 > Step 2 • No, see Table 4
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Single Touch Payroll (STP) data

Table 3

Step	Action
1	<p>Single Touch Payroll (STP) employer data + Read more ...</p> <p>The s47E(d) screen will show if there is employer data available which requires review.</p> <p>Note: before the customer's response is recorded, the s47E(d) for the new STP employer will be 'provisional' and the s47E(d) field will be blank. Once updates on s47E(d) are saved, the s47E(d) will remain as 'provisional' until the transaction is complete. The s47E(d) field will then show s47E(d) or s47E(d). The s47E(d) date and s47E(d) name will show the relevant details.</p> <p>Discuss the pre-filled details with the customer to determine if they are working for the employer. Select s47E(d) next to the STP employer details. Where the customer advises it is:</p> <ul style="list-style-type: none"> • their current employer, update the status to s47E(d) to continue. Go to Step 2 • not their employer, discuss their relationship with the STP employer and update the status to s47E(d). See Table 1 in Single Touch Payroll (STP) processing, for more details. s47E(d) to continue. See Table 4
2	<p>Single Touch Payroll (STP) pay data + Read more ...</p>

The s47E(d) screen will show when there are STP pay event details in the current reporting period. STP data shows across 3 tables:

- **STP Income Details** - shows a high level view of the employer's details, the total reported Gross STP Income amount and the customer's reporting period
- **Pay events** - shows pay events paid in the reporting period, the date each pay event was paid, the employer pay periods and any cessation details when available
- **Income details** - a detailed view of all pay components for each pay event. More details are to be coded on this level when required, with any changes needed as advised by the customer

Note: customers retain control of the information they submit in their reporting statement. It is the customer's responsibility to review any pre-filled STP data, advise of any updates needed and confirm the income paid as per their payslip details. No evidence is required if the customer changes the provisional STP employment details, before confirming the data.

Staff **must make notes** about any changes the customer has advised in the s47E(d) field before finalising the transaction.

- Discuss the pre-filled employment income with the customer. If required, changes can be made to the pre-filled data by selecting s47E(d) next to the s47E(d)
- Pay Period Start and End Dates can be added where required
- Pre-filled STP income s47E(d) but cannot be deleted
- The s47E(d) cannot be edited. If the customer advises the pay event date is incorrect, s47E(d)

If the customer advises of payslip details that did not pre-fill, staff can:

- add additional pay components, via s47E(d) on the s47E(d) table
- add additional pay events, via the s47E(d) on the s47E(d) table

	<p>If a customer advises of regular discrepancies in the pre-filled STP data, staff must request payslips and lodge a mySupport request. See Table 4 in Single Touch Payroll (STP) troubleshooting.</p> <p>If the customer reports fringe benefits and the s47E(d) occurs, see Table 6 > Item 12 in Single Touch Payroll (STP) processing.</p> <p>Once all income has been verified by the customer, select s47E(d) to confirm the data. Repeat for each STP employer. s47E(d) will become greyed out and can only be selected again if changes are made. Select s47E(d)</p> <p>The accepted assessable income will automatically load with a LOP frequency onto the s47E(d) table on the s47E(d) screen in Process Direct and the s47E(d) screen in Customer First</p> <p>Any confirmed unused leave and redundancy payments paid when a customer has ceased employment for an STP employer will automatically load onto the s47E(d) screen in Process Direct and s47E(d) screen in Customer First. Only customers (and their partner) who are subject to an Income Maintenance Period will be impacted by this coding. See Income Maintenance Period (IMP).</p> <ul style="list-style-type: none"> • If no further employment income or hours need to be recorded for the customer and their partner, select s47E(d) and see Table 5 • Otherwise, see Table 4
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Employment income coding

Table 4

Step	Action
1	<p>Employer details + Read more ...</p> <p>Are the employer details being recorded for the first time?</p> <ul style="list-style-type: none"> • Yes, go to Step 2 • No, select the employer(s) from the s47E(d) screen

	<ul style="list-style-type: none"> ○ Employer details, for example Business Name, ABN/WPN, can be updated, if required, by selecting ^{s47E(d)} and correcting existing entries ○ If an apprenticeship has commenced with an existing employer, the ^{s47E(d)} indicator must be updated to ^{s47E(d)} ○ Go to Step 3
2	<p>Coding a new employer + Read more ...</p> <ul style="list-style-type: none"> • In Process Direct, select ^{s47E(d)} from the ^{s47E(d)} screen to open the ^{s47E(d)} table and complete the below fields • In Customer First, go to the ^{s47E(d)} screen and complete the below fields <p>Notes:</p> <ul style="list-style-type: none"> • it is not compulsory to code all fields, only record the details if available • ^{s47E(d)} <p style="text-align: center;">See Assessing salary sacrificing/salary packaging arrangements for employment income</p> <p>Type of Employment Income + Read more ...</p> <p>This field is used to record the type of employment income being paid. If the customer is paid different income types from the same employer, these ^{s47E(d)}</p> <p>^{s47E(d)}</p>

	<p>exception of customers whose records are in s47E(d) with an overseas address).</p> <p>s47E(d)</p> <p>Check if the customer is paid regular income and meets either the 1WE or 2WE exception or the Pension Monthly Exception Rule.</p> <p>If the customer is paid irregular income or does not meet either exception, they must be placed onto statement reporting and income will be recorded with a non-continuous frequency (IOP/LOP).</p> <p>For more details, see Resources.</p> <p>If a continuous frequency is already recorded, or one is being recorded within a retrospective update, make sure the exception criteria is still met. If not, cease the exemption and place the customer (and/or their partner) onto statement reporting. Income will be recorded with a non-continuous frequency (IOP/LOP). See Resources for full instructions.</p>
4	<p>Record details + Read more ...</p> <p>If recording income/hours for an existing employer, make sure details are recorded in the correct table/screen. When adding a new employer, this will happen automatically depending on the event date used.</p> <ul style="list-style-type: none"> • For pre-7 December 2020 changes, use the: <ul style="list-style-type: none"> ○ s47E(d) table on the s47E(d) screen in Process Direct, or ○ s47E(d) screen in Customer First • For post-7 December 2020 changes, use the: <ul style="list-style-type: none"> ○ s47E(d) table on the s47E(d) screen in Process Direct, or ○ s47E(d) screen in Customer First <p>Repeat for each employer, if required, and update relevant income for the customer's partner.</p>

	<p>Note: to switch between records of the customer and the partner, use the s47E(d) . When using the s47E(d) , STP data will not pre-fill for the customer's partner within the workflow.</p>
5	<p>Event date + Read more ...</p> <p>Generally, the date the income was paid by the employer, see Determining the Date of Event for employment income.</p> <p>If coding hours worked (HOP), the event date will be the Entitlement Period End Date (EPED).</p> <p>Note: for Australian Apprentice customers (Youth Allowance (YA), Austudy or ABSTUDY) who are reporting their Apprentice employment income, 2 entries are required, one for:</p> <ul style="list-style-type: none"> • income details, and • hours with Employment Status FTO
6	<p>Amount + Read more ...</p> <p>The gross amount of employment income paid in the entitlement period.</p> <ul style="list-style-type: none"> • Always code the gross employment income, including cents (the amount before tax and other deductions) actually paid during the entitlement period • See Assessment of employment income for Centrelink payments for help in determining the income to record • Any income paid outside of a period where a person or their partner is receiving an income support payment must not be recorded. For example, while serving a waiting period such as an Ordinary Waiting Period (OWP) • If the customer has received multiple pays in a single entitlement period, more steps may be required • Make sure that the income being declared has not already been recorded against either this, or a duplicated employer • If no income was paid within the entitlement period, do not code an entry of nil income unless there is continuous income coded that has now ceased and needs to be zeroed off

	<ul style="list-style-type: none"> • If the customer's Entitlement Period End Date (EPED) changed during the reporting period, only income paid in the new reporting period must be declared and recorded • Check if the customer received any allowances. See Allowances paid with employment income <p>See Resources for examples of calculating income.</p> <p>See Assessing salary sacrificing/salary packaging arrangements for employment income for how to record reportable fringe benefit amounts.</p>
7	<p>Frequency + Read more ...</p> <p>Record the employment income frequency or hours.</p> <ul style="list-style-type: none"> • Income for one period (IOP) - where the employer pay period is equal to or less than the length of the entitlement period • Long Period (LOP) - where the employer pay period is greater than the length of the entitlement period (will also require start and end dates of the pay period) <ul style="list-style-type: none"> ○ STP reported employment income will have a frequency of LOP by default, this does not need to be changed ○ s47E(d) <ul style="list-style-type: none"> • One weekly (1WE)/Two weekly (2WE) - customers and/or partners who are paid regular one weekly or two weekly income and meet the 1WE or 2WE exception • Monthly (MTE) - customers and/or partners who are paid regular ongoing monthly income and eligible for the Pension Monthly Exception Rule • Hours for One Period (HOP) - the total hours that have been worked within the reporting period (coded as a separate entry). For details of when hours are required to be recorded, see the Hours/Fortnightly Step below

	See Resources for some examples of income coded with different frequencies.
8	<p>Employment Status + Read more ...</p> <p>Record the customer's employment status (not required for IOP/LOP frequencies)</p> <ul style="list-style-type: none"> • ^{s47E(d)} (full-time non-ongoing employment) if they are employed full-time and receiving stable income but employment is not ongoing (customers who meet the continuous income exceptions only) • ^{s47E(d)} (full-time employment ongoing) if they are employed full-time and receiving a stable income (customer who meet the continuous income exceptions and Australian Apprentices only) • ^{s47E(d)} (part-time/ casual) if employment is permanent part-time hours or casual variable hours
9	<p>Change Reason + Read more ...</p> <p>Required if pay event data is corrected.</p> <ul style="list-style-type: none"> • ^{s47E(d)} - Conversion • ^{s47E(d)} - CSO error • ^{s47E(d)} - Customer error • ^{s47E(d)} - Debt Action • ^{s47E(d)} - Third Party Error • ^{s47E(d)} - Verification Only
10	<p>Hours/Fortnightly + Read more ...</p> <p>Coding hours worked (HOP)</p> <ul style="list-style-type: none"> • If required, can be coded with continuous income, that is, DAY, 1WE, 2WE, MTE or if using a one-off frequency (for example IOP/LOP) any hours worked in the entitlement period are to be coded separately using 'Hours for one period' (HOP) frequency and the date of event will be the Entitlement Period End Date (EPED)

- For all payments **except** Disability Support Pension (DSP), hours worked should be rounded up to the nearest whole hour. For DSP customers, round the hours worked down to the nearest whole hour
- Do **not** record a nil entry if there are no applicable hours worked

Note: customers who are required to report hours worked in the entitlement period are responsible for providing this information. Details of hours worked are not included in Single Touch Payroll (STP) data.

Customers with mutual obligation requirements + Read more ...

Customers with [mutual obligation requirements](#):

Mobility Allowance (MOB)

Customers receiving MOB and/or a payment which has restrictions on the number of hours worked, such as Disability Support Pension (DSP) **must** report hours they have worked in their reporting period. Hours can be coded with a continuous income frequency or coded separately with the Hours for One period (**HOP**) frequency.

Disability Support Pension (DSP) customers + Read more ...

DSP customers are able to work indefinitely for less than 30 hours per week without losing eligibility for their DSP, subject to the income test. If a DSP customer advises they are working 30 or more hours per week, see [Commencing or returning to work or self-employment Disability Support Pension \(DSP\)](#).

Customers receiving Youth Disability Supplement (YDS) + Read more ...

A customer receiving YDS who is working must report their hours worked as well as their income.

However, Youth Allowance (YA) students and ABSTUDY customers, only need to report the hours worked if they exceed 30 hours per week.

The customer's capacity to work may need to be reviewed as result of working 30 hours or more, as they may no longer have a partial capacity to work (PCW). See [Youth Disability Supplement \(YDS\)](#).

Carer Payment (CP) customers + Read more ...

Customers receiving CP **must** have their hours worked in their reporting period coded on the **s47E(d)**

screens. See [Carer Payment \(CP\)](#)

	<p>processing in the s47E(d) . Hours do not need to be recorded on the s47E(d) table on the s47E(d) screen in Process Direct or the s47E(d) screen in Customer First.</p> <p>Apprentice customers + Read more ...</p> <p>For Australian Apprentice customers (Youth Allowance (YA), Austudy or ABSTUDY) who are reporting Apprentice employment income, must have their hours recorded so that the Employment Status s47E(d) can be recorded.</p> <p>Note: if s47E(d) occurs, see Resources.</p> <p>Leave payments + Read more ...</p> <p>Leave payments paid while temporarily absent from work are employment income. Record it in the entitlement period in which it was paid. The number of hours 'worked' is equivalent to the number of hours for which the leave was paid, for the relevant entitlement period, coded with a HOP frequency.</p>
11	<p>Verify + Read more ...</p> <p>Record the verification provided if applicable. If verification is provided, compliance staff go to the Actual Earnings Details (EAAD) screen. The s47E(d) screen is only required to be updated by compliance staff.</p> <ul style="list-style-type: none"> • s47E(d) - Business Integrity Review • s47E(d) - Full fortnight verification for current fortnight by payslip • s47E(d) - Full fortnight verification by employer contact for any fortnight • s47E(d) - Full fortnight verification for past fortnight by payslip • s47E(d) - JobKeeper payment • s47E(d) - Not verified • s47E(d) - Partial verification by employer contact for any fortnight • s47E(d) - Partial verification by payslip for current fortnight • s47E(d) - STP Employer Verified (JobKeeper) (auto code) • s47E(d) - Single Touch Payroll (STP) verified (auto code)
12	<p>Start and End Date + Read more ...</p> <p>This field is only coded when the income frequency s47E(d) is used.</p>

	<p>For the s47E(d) field:</p> <ul style="list-style-type: none"> Record the pay period start date or the start date of the lump sum assessment period if there is not a defined pay period <p>For the s47E(d) field:</p> <ul style="list-style-type: none"> Record the pay period end date or assessment period end date if there is not a defined pay period s47E(d)
13	<p>Next steps + Read more ...</p> <p>If using the s47E(d) , select s47E(d) once finished coding to continue through the workflow.</p> <p>If s47E(d) ' shows, see Resources for instructions.</p> <p>See Table 5.</p>

Other points to consider

Table 5

Step	Action
1	<p>Income for past periods + Read more ...</p> <p>Is an update or correction required for a past period for the customer and/or their partner?</p> <ul style="list-style-type: none"> Yes, go to Step 2 No, go to Step 7 <p>s47E(d)</p>

	s47E(d)
2	<p>Update income for past periods + Read more ...</p> <p>Verifying the correction</p> <p>If an Australian Disability Enterprises (ADE) employer has reported a customer's income from employment electronically, contact the National Business Gateway team.</p> <p>If the customer is advising of a correction to previously confirmed Single Touch Payroll (STP) employment income, verification is required (via payslips, a payroll report or a letter from the employer).</p> <p>s47E(d)</p> <p>If verification is required for the correction, see Requesting information (CLK). Do not make any changes until the evidence is provided.</p> <p>Actioning the update or correction</p> <p>If updating income for a past period:</p> <ul style="list-style-type: none"> • within the s47E(d) , go to Step 3 • manually (including within a new claim activity) in: <ul style="list-style-type: none"> ○ Process Direct, go to Step 5 ○ Customer First/Record, go to Step 6
3	<p>Update income for past periods within the workflow + Read more ...</p> <p>To update details within the s47E(d) :</p> <ul style="list-style-type: none"> • Select s47E(d) ?

	<ul style="list-style-type: none"> • Enter a date range for the period that requires an update and select s47E(d) • Reporting periods where STP data is available will show s47E(d) column • Select the reporting period(s) that requires an update and select s47E(d) • Where STP data is present for the relevant period that requires an update, the s47E(d) screen will show each reporting period one at a time until all periods have been actioned <p>If updating income for a past period for:</p> <ul style="list-style-type: none"> • an STP employer, go to Step 4 • a non-STP employer, go to Step 5
4	<p>Correction for an STP employer + Read more ...</p> <p>Correction of STP income must be actioned on the s47E(d) screen. Where there are entitlement periods that require an update, these will show one at a time until all periods have been actioned. Once s47E(d) has been selected, the changes are mapped to the s47E(d) table on the s47E(d) screen in Process Direct or the s47E(d)) screen in Customer First.</p> <ul style="list-style-type: none"> • If unconfirmed STP data on s47E(d) is being reviewed, see Table 3 > Step 2 • If previously confirmed STP data on s47E(d) needs updating, select s47E(d) for the Event Date of the employment income that needs correcting <ul style="list-style-type: none"> ○ Payslips must be provided before updating, see Table 4 > Item 5 in Single Touch Payroll (STP) processing • Once updates are made, select s47E(d) and then s47E(d) • The updated STP income will automatically update on s47E(d) Staff must check the updated income has applied to s47E(d) before continuing <p>STP income that is zeroed on s47E(d) does not zero the previously confirmed pay event on s47E(d)</p>

	<p>s47E(d)</p> <p>Where employment income was previously coded directly on s47E(d) and STP data is now being reviewed, make sure the manually coded income is deleted. This can be identified with s47E(d) verification code.</p> <p>Note: once a confirmed entry has been corrected or deleted, the overwritten data will not be visible in Process Direct.</p> <p>Go to Step 7.</p>
5	<p>Correction for non-STP employer or manual update in Process Direct + Read more ...</p> <ul style="list-style-type: none"> • Identify the employer on the s47E(d) screen that requires correction • Expand the relevant line to show the confirmed details on the s47E(d) table • s47E(d) and s47E(d) actions are available next to the confirmed pay event, only delete details if it has been recorded in error • The s47E(d) table will show when s47E(d) is selected. Edit the existing details to make the necessary changes • Select the reason for correcting the existing details in the s47E(d) field, then select s47E(d) • If new income details are to be recorded for an existing or new employer, this can be done by adding new details on s47E(d) • If using the s47E(d), select s47E(d) once all updates are finished <p>Note: once a confirmed entry has been corrected or deleted, the overwritten data will not be visible in Process Direct.</p> <p>Go to Step 7.</p>
6	<p>Manual Correction in Customer First/Customer Record + Read more ...</p> <p>Note: correction of confirmed STP income must be actioned in Process Direct on the s47E(d)</p> <p>For non-Single Touch Payroll (STP) corrections:</p>

	<ul style="list-style-type: none"> • Select the relevant employer from the s47E(d) screen and code the correct details over the existing details • Select the reason for correcting the existing details in the s47E(d) field • When correcting existing details, select s47E(d) in the s47E(d) field • If the details were recorded in error, the coding should be deleted selecting s47E(d) in the s47E(d) field • If new income details are to be recorded for an existing or new employer, this can be done by adding new details on the s47E(d) screen <p>Go to Step 7.</p>
7	<p>Family Tax Benefit (FTB) or Child Care Subsidy (CCS) + Read more ...</p> <p>Does the customer (or partner) receive FTB or CCS?</p> <ul style="list-style-type: none"> • Yes, go to Step 8 • No, go to Step 9
8	<p>Check annual income estimate + Read more ...</p> <p>Check if the customer needs to revise their current income estimate for family assistance payments.</p> <p>If the customer or partner receives FTB, the s47E(d) task will be automatically selected in the s47E(d) s47E(d).</p> <p>Note: the estimate must include taxable income support payments and tax-free pension/benefit amounts received, employment income and any other components of Adjusted Taxable Income (ATI) (received and expected) for the financial year for both members of the couple. If either member of the couple is eligible for income support payment, the expected payments must be included in the estimate for family assistance.</p> <p>Advise choices available to help reduce the chance of an overpayment during the reconciliation process.</p> <p>If the customer starts an employment income nil rate period and they receive FTB Part A, they may be subject to the FTB Part A income test during</p>

	<p>this period. They will be required to provide an income estimate within 21 days of commencing the employment income nil rate period or their FTB will cancel.</p> <ul style="list-style-type: none"> • If the customer agrees to update their family income estimate: <ul style="list-style-type: none"> ○ See Updating income estimates for the current financial year for assistance with recording the updated estimate ○ If using the s47E(d) , once finished select s47E(d) ○ Go to Step 9 • If an update is not required or the customer declines to update: <ul style="list-style-type: none"> ○ If using the s47E(d) , select s47E(d) to continue ○ Go to Step 9
9	<p>Carer Payment (CP) customer + Read more ...</p> <p>Is the customer and/or partner receiving CP and working or undertaking other activities?</p> <ul style="list-style-type: none"> • Yes, go to Step 10 • No, select s47E(d) if using the workflow and then see Table 6
10	<p>Updating Carer Payment (CP) activity details + Read more ...</p> <p>For customers and/or their partners receiving CP and working or undertaking other activities:</p> <ul style="list-style-type: none"> • If using the s47E(d) , the s47E(d) screen will show. See Carer Payment (CP) processing in the s47E(d) for assistance with updating details • If coding manually, including within a new claim activity, see Carer Payment (CP) and Carer Allowance (CA) carer undertakes paid employment, self-employment, voluntary work, education or training activities for assistance with manual coding <p>Once finished:</p> <ul style="list-style-type: none"> • If using the s47E(d) , select s47E(d)

- See [Table 6](#)

Complete the update

Table 6

Step	Action
1	<p>Warnings and errors + Read more ...</p> <p>In Process Direct, resolve any warnings or errors on the s47E(d) screen, if required and select s47E(d) to go to the s47E(d) screen.</p> <p>If using the s47E(d) and the customer has a partner, a prompt will show: 'Customer has a partner, do you wish to update partner income?'</p> <p>Selecting the message will go to the partner record for staff to record partner employment income details. Ensure appropriate permission is established before making any updates, see Person Permitted to Enquire (PPE) or Update (PPU) authority.</p> <p>Once any updates on the partner's record are complete, if applicable, return to the customer's record and select s47E(d)</p> <p>In Customer First/Record, go to the s47E(d) screen. Resolve any warnings or errors on the s47E(d) screen, if required.</p>
2	<p>Checking the result for correctness + Read more ...</p> <p>Check the s47E(d) and s47E(d) screens for the gross and net amount to be paid and the next reporting date if the customer is a statement reporter.</p> <p>s47E(d) screen can be used to confirm the next reporting date after activity is finalised.</p> <p>If the customer's report is not stimulating as expected, see Table 2 in Reporting screens.</p> <p>If a correction was recorded and:</p> <ul style="list-style-type: none"> • The customer is entitled to a payment of arrears which has generated or needs to be generated:

- See [Payment of arrears after reassessment and stopping a payment](#) to determine correctness of arrears or to generate arrears through the ^{s47E(d)} screen
- Return to this step once ready to finalise the activity

- **An overpayment has occurred:**

- For customers with mutual obligation requirements, check if the customer should incur a [Recovery Fee on the debt due to incorrect declaration of employment income](#). **Note:** a Recovery Fee does not apply to ABSTUDY students
- If the employment income was coded incorrectly in error by Services Australia, see [Administrative error waivers](#)
- The debt activity will either finalise or be automatically sent for processing
- See [Explaining and actioning negative adjustments on a customer's record](#)

If the customer receives Carer Payment (CP) and the ^{s47E(d)} screen shows that CP is going to cancel due to excess income (^{s47E(d)}) or the customer is reaching the end of the employment income nil rate period (**12F**), the carer may be eligible to enter an extended suspension period. To assess if the carer is eligible for a suspension, see [Table 5 > Step 1](#) in Cancellation or suspension of Carer Payment (CP) and Carer Allowance (CA).

More details for determining correctness of the activity:

- [Allowance income and assets tests](#)
- Disability Support Pension income test:
 - [Income Test for Disability Support Pension customer who is under 21 years, with no dependent children and with affecting income at 19 September 2009](#)
 - [Income Test for Disability Support Pension customer who is under 21 years with no dependent children](#)
- [Income Test for single pension customers](#)
- [Income Test for partnered pension customers](#)
- [Parenting Payment Single \(PPS\) income and assets tests](#)

	<ul style="list-style-type: none"> • Pensions income and assets tests • Working Credit • Work Bonus and balance for pensioners of Age Pension age • Personal Income Test and Income Bank for ABSTUDY, Austudy and Youth Allowance (YA) students and Australian Apprentices • Determining the Date of Event for employment income
3	<p>Complete the activity + Read more ...</p> <p>If details are correct, select s47E(d) from the s47E(d) screen to complete the activity.</p> <p>If using the s47E(d), a Note/DOC will create capturing the details updated within the workflow. Where changes have been made to Single Touch Payroll (STP) data, staff must include an explanation. Add further notes to the s47E(d) free text box to explain any arrears or negative adjustment (if applicable).</p> <p>Note: the following details must be recorded in a Note/DOC on the customer's record for customer and/or partner updates (this must be done manually if not using the workflow):</p> <ul style="list-style-type: none"> • employer • date paid by the employer • gross amount paid • pay period and frequency • if applicable, hours worked • If applicable, what action generated any arrears or negative adjustment • anything else concerning the advice not noted elsewhere • record if the customer had no income or hours for the reporting period <p>If the transaction has been selected for quality checking, see Urgent QMA process for Smart Centres, Face to Face Services and Service Delivery Partners if criteria is met for the urgent QMA process.</p>

4

Other points to consider + Read more ...

- If the customer is receiving Mobility Allowance (MOB), check if eligibility for MOB needs reviewing due to any [changes to employment hours](#)
- For customers on Disability Support Pension (DSP) or Carer Payment (CP), code the **s47E(d)** screen if needed. For help, see:
 - [Carer Payment \(CP\) carer undertakes paid employment, self-employment, voluntary work, education or training activities](#)
 - [Commencing or returning to work or self-employment Disability Support Pension \(DSP\)](#)
- If receiving [Youth Disability Supplement \(YDS\)](#) as a student or job seeker, if the customer has worked 30 hours or more per week, refer the customer to an [Employment Services Assessment \(ESAt\)](#) to check their work capacity
- If a JobSeeker Payment (JSP) customer is coded as returned to full-time work, they can access the employment income nil rate period once their Working Credits have depleted. If their partner is on Parenting Payment Partnered (PPP), the system will:
 - [suspend PPP reason INV \(Investigation\)](#)
 - send a Request for an income estimate form for Family Tax Benefit (FTB)
 - create a Manual Follow-up (MFU) to check PPP entitlement
- For ABSTUDY students 16 years or over boarding at a secondary school, [if a debt results from the student's income](#), it may be recoverable from the school or other payee. Create an open **s47E(d)** to the ABSTUDY Processing team for follow-up **s47E(d)**

	s47E(d)
5	<p>Outcome and notification requirements + Read more ...</p> <p>Tell the customer the outcome of the activity and their ongoing reporting requirements, if applicable. See Reporting overview for more details.</p>

References

Policy

Employment income and income tests

[Social Security Guide 1.1.E.102 Employment income](#)

[Social Security Guide 1.1.R.133 Relevant minimum wage \(DSP, MOB, Partial capacity to work & CA\)](#)

[Social Security Guide 4.2.1 Pension income test & additional free area for dependent children](#)

[Social Security Guide 4.2.2 Benefits income test & limits](#)

[Social Security Guide 4.3 Ordinary income](#)

[Social Security Guide 4.3.3 Income from employment](#)

Rate calculations

[Social Security Guide 5.5.1 Samples of pension rate calculations](#)

[Social Security Guide 5.5.2 Samples of allowance rate calculations - single person](#)

[Social Security Guide 5.5.3 Samples of allowance rate calculations - partnered recipient](#)

[Social Security Guide 5.5.3.50 Partnered allowance recipient, partner receiving pension](#)

Qualification and payability - general provisions

[Social Security Guide 3.1.11 Working credit](#)

[Social Security Guide 3.1.12 Employment income nil rate period](#)

[Social Security Guide 5.4.6 Special employment advance payments](#)

Revised estimates

[Family Assistance Guide 3.2.8.30 Revised estimates](#)

ABSTUDY

Links to the ABSTUDY Policy Manual go to pdf and docx documents. Select the document and go to the reference(s) below.

[ABSTUDY Policy Manual](#)

- 61.1 Personal Income Test
- 59.1 Personal and Partner Income Tests - Ordinary Income

Legislation

Links to the Federal Register of Legislation site go to an 'All versions' page. Select the 'Latest' version.

[Social Security Act 1991](#)

- section 1068, Module G - Income test
 - subsection 1068-G1, 'Effect of ordinary income on maximum payment rate'
 - subsection 1068-G2, 'Ordinary income of members of certain couples'
- section 1067G, Module H - Income test

- subsection 1, 'Effect of ordinary income on maximum payment rate' (Subsection 1)
- part 3.10, division 1, Ordinary income concept and treatment of certain income amounts
- section 1073A, Attribution of employment income paid in respect of a particular period or periods
- section 1073B, Attribution of employment income paid monthly
- section 1073BA, Attribution of employment income paid not in respect of a particular period
- section 1073C, Fortnightly or yearly expression of attributed employment income
- section 1073D, To whom do working credit accrual and depletion rules apply?

Resources

Calculating income examples

Table 1

Item	Description
1	<p>Claims</p> <p>Example of how to calculate income for an employment pay period greater than an entitlement period</p> <p>If a customer was paid \$220.00 for a pay period of 14 days and was entitled to report for a shortened entitlement period of 11 days, the system will need to still assess the \$220.00 for 14 days.^{s47E(d)}</p> <p>By coding with a ^{s47E(d)} frequency, the system will assess \$172.86 in the shorter first instalment period (\$15.71 x 11 days) and \$47.14 (\$15.71 x 3 days) across the entire next 14 days instalment period (\$47.14/14 = 3.367142857142857 per day) along with any other income reported by the customer for the next entitlement period.</p>

Single claimant or partnered where neither is currently receiving payment

- Determine the amount paid to the customer (and their partner if applicable) in the first entitlement period
- On the **s47E(d)** table on the screen in Process Direct or the **s47E(d)** screen in Customer First, code: **s47E(d)**

Example

Claim with **DOC**: 3 January 2021

Processed on: 24 January 2021

First Entitlement Period End Date (EPED): 8 January 2021

- Initial period of income support payment: 3 January to 8 January (6 days). Casual employment income paid on 5 January 2021: \$280 for pay period 23 December 2020 - 5 January 2021, for 10 hours of work
- Next entitlement period: 9 January to 22 January

System assessment of income $\$280.00/14$ (days in employer pay period) = $\$20.00$, first period $\$20 \times 6 = \120 , next period $\$20.00 \times 8 = \160.00 .

s47E(d)

s47E(d)

In the entitlement period 9 January to 22 January 2021, the customer was not paid any employment income. The customer's payment will still be impacted by the income reported in the previous entitlement period. The eight days of income (\$160) is spread over the next 14 day entitlement period. $\$160/14 = \11.42 per day.

Partner already receiving income support payment and has variable employment income

The claimant's entitlement period will be the same as the partner already receiving payment. Partner's wages for the entitlement period during which the claimant's date of grant falls are already coded as an IOP/LOP amount.

Where the claimant has a short entitlement period and wages are already recorded as IOP for the period, the system will split the attribution for the period into two amounts which are visible on the Event of earnings amounts (s47E(d) table on the s47E(d) screen in Process Direct or the s47E(d) screen in Customer First. This prevents incorrect assessment of the IOP income for the claimant.

Example

- Claimant's date of grant is 8 January
- Partner's existing entitlement period is 1 January to 14 January
- The partner's existing income is recorded as \$1,400 with the IOP frequency, paid on 5 January
- Once the claim activity is assessed, the s47E(d) screen will reflect \$700 of income attributed from 1 January to 7 January and another \$700 attributed from 8 January to 14 January
- This will happen automatically. The frequency of the existing income does not need to be adjusted to LOP

s47E(d)

s47E(d)

	s47E(d)
2	<p>Multiple paid income amounts of the same type from the same employer paid in the same entitlement period</p> <p>If multiple amounts of paid income are received in the same entitlement period from the same employer, determine:</p> <ul style="list-style-type: none"> • if the paid income amounts are of the same type (for example, wages, commission, etc.) • the total length of all pay periods (only counting overlapped days once) of income of the same type <p>If the paid income amounts are of different types and or the total length of all pay periods (only counting overlapped days once) is equal to or shorter than the number of days in the entitlement period in which its paid, code the amounts separately using the appropriate income type and frequency.</p> <p>If the income amounts are of the same type and the total length of all pay periods (only counting overlapped days once) is longer than the number of days in the entitlement period in which its paid, code using the date of event (DOV) as the last date paid in the period and the frequency of LOP. The start date of the first pay period and the end date of the last pay period will need to be coded if the pay periods are consecutive. If the pay periods are not consecutive, code the start date of the first pay period and an end date, which ensures that the duration is equal to the total number of days in the pay periods being combined. See below for examples.</p> <p>Note: staff must not record any income paid outside of a period where a person or their partner is receiving an income support payment. This includes income paid before the start of a short entitlement period. For example, a customer is granted from 1 February 2022 and their Entitlement</p>

Period End Date (EPED) is 6 February 2022. The customer received a weekly pay on 28 January 2022 and on 4 February 2022. The income paid on 28 January 2022 was paid before the Entitlement Period Start Date (EPSD) (date of grant) so this income will not be recorded. Staff will only record the weekly pay received on 4 February 2022. This income will be assessed and attributed from the start of the short entitlement period.

Example

Catherine is paid 2 amounts in January by the NSW Board of Education. The first amount is \$600 for 3 weeks of exam supervision in November and the second amount is \$200 for a week of exam supervision in December. The employment periods are added together and the total amount of \$800 is assessed across 4 weeks from the beginning of the entitlement period in which it was paid.

1st paid amount: \$600

Paid date: 05/01/22

Pay period: 10/11/21 – 30/11/21

2nd paid amount: \$200

Paid date: 10/01/22

Pay period: 01/12/21 – 07/12/21

Entitlement period in which both amounts of income are paid: 01/01/22 – 14/01/22

s47E(d)

Example

If in Catherine's example the pay periods instead reflected the following:

1st paid amount: \$600

Paid date: 05/01/22

Pay period: 10/11/21 – 30/11/21

2nd paid amount: \$200

Paid date: 10/01/22

Pay period: 06/12/21 – 12/12/21

Entitlement period in which both amounts of income are paid: 01/01/22 – 14/01/22

	<p>Coding would be as follows:</p> <p>s47E(d)</p>
3	<p>Changes to continuous income amounts</p> <p>Only available to customers who are eligible for the 1WE, 2WE or MTE frequency.</p> <p>The system assesses employment income recorded with a frequency of 1WE, 2WE or MTE as the same amount paid on an ongoing basis. Once the initial date of event is recorded, the system will continue to assess the income for the customer as though they are paid that amount on the same date.</p> <p>For example, if a customer is paid \$100 on 15 December 2020 and the frequency is 1WE, the system will assess that the customer's notional pay event as every Tuesday.</p> <p>Alternatively, if a customer is paid \$250 on 15 December and the frequency is 2WE, the system will assess the customer as paid on 15 December 2020 and then every notional pay event is the alternative Tuesday. The system will continue to assess the income until it is either changed or ceased.</p> <p>Example</p> <p>Customer contacts to advise they have commenced employment and are paid a regular ongoing amount of \$150 per week under Australian Disability Enterprises (ADE). They advised they were paid their first regular income amount on 15 December 2020.</p> <p>Employer Pay Period: 7 December 2020 to 13 December 2020</p> <p>Entitlement Period End Date (EPED): 21 December 2020</p> <p>Coding of customer's employment income on s47E(d) screen/table must be as follows:</p> <p>s47E(d)</p>

	<p>s47E(d)</p> <p>The system will assess the \$150.00 from the Entitlement Period Start Date (EPSD) (8 December 2020), as this is the first payment and there are no other notional pay events in the Entitlement Period the total income is \$150.00. The next entitlement period will have two notional pay events (22 December 2020 and 29 December 2020) therefore \$300 will be assessed over the entire entitlement period.</p> <p>Customer's entitlement period and notional pay events:</p> <p>EPED 21 December 2020 (notional pay event 15 December 2020)</p> <p>EPED 4 January 2021 - (notional pay events 22 December 2020 & 29 December 2020)</p> <p>EPED 18 January 2021 - (notional pay events 5 January 2021 & 12 January 2021)</p> <p>EPED 1 February 2021 - (notional pay events 19 January 2021 & 26 January 2021)</p> <p>If the customer were to contact on the 1 February 2021, to advise their regular income amount has changed to \$165 on the paid date 26 January 2021, the customer's s47E(d) screen/table must be coded as follows:</p> <p>s47E(d)</p> <p>Alternatively, if the customer were to contact on the 1 February 2021, to advise they ceased employment on 17 January 2021 and was paid their last payment on 19 January 2021, the s47E(d) screen/table must be coded as follows:</p> <p>s47E(d)</p> <p>The s47E(d) ensures the system include the last paid date of 19 January 2021 but stops any further notional pay events from being assessed.</p>
4	Attribution of income coded with MTE frequency

	<p>If the Pension Monthly Exception Rule is met and ongoing income is recorded using the MTE frequency, attribution of this income is as follows:</p> <p>MTE amount recorded is multiplied by 12 and divided by 364 to get a daily amount. This daily amount will be applied to each day from the event date onwards.</p> <p>Note: Ongoing assessment of employment income recorded with an MTE frequency commences from the date the income is paid, not the first day of the entitlement period in which the amount is paid. If the event date is part way through an entitlement period, the income from the event date to Entitlement Period End Date (EPED) is then attributed across the whole entitlement period evenly.</p> <p>If a change in the MTE amount is coded, the attributed income from the last monthly notional payday before the change will still be included the income assessment for that entitlement period.</p> <p>On the ^{s47E(d)} screen/table, the MTE income will show as a 2WE figure, with a channel type of ^{s47E(d)}</p> <p>Example</p> <p>Monthly income amount: \$1000 First monthly paid date: 08/06/21 Entitlement period in which first monthly amount is paid: 01/06/21 – 14/06/21</p> <p>\$1000 multiplied by 12 divided by 364: \$32.9670</p> <p>Note: ^{s47E(d)}</p> <p>As the DOV is part way through the entitlement period, only 7 days of the daily rate will be attributed to this entitlement period. For each consecutive entitlement period that is 14 days in length, 14 days of the daily rate will be attributed.</p> <p>2WE income figure shown for entitlement period 01/06/21 - 14/06/21: \$230.77 2WE income figure shown for entitlement period 15/06/21 - 28/06/21: \$461.54</p>
5	Attribution of LOP employment income (Long one-off pay event)

If a customer has income to declare which is for a period greater than the entitlement period, it is coded with a **LOP** frequency on the ^{s47E(d)} screen/table.

LOP income is attributed from the Entitlement Period Start Date (EPSD) of the period in which it is recorded for a length of time determined by the pay start and end date.

Example

Customer is paid back pay of \$2500.00 gross due to an incorrect hourly rate for period 01 JAN 2024 to 01 MAR 2024 (61 days).



[Example Pay Slip](#)

The pay event outlined in the above attachment is recorded as follows on the ^{s47E(d)} screen/table.

^{s47E(d)}

LOP calculation

1. The LOP amount is divided by the number of days from the start date of the back pay period to the end date of back pay period (inclusive) to obtain a daily attributed employment income amount. For example:

- Event Date = 07 DEC 2024
- Amount = \$2500
- Start Date = 01 JAN 2024
- End Date = 01 MAR 2024
- Number of days between Start and End Date (inclusive) = 61
- Daily attributed employment income amount = $\$2500 \div 61 = \40.9836

2. The back pay will then be included as income from the EPSD of the entitlement period in which it was paid to the Entitlement Period End Date (EPED) of the entitlement period in which the attribution of income ceases.

3. Following on from the example above:

- The ^{s47E(d)} event date is = 7 December 2024
- The customer's ^{s47E(d)}
- The EPSD of the entitlement period the amount was paid in is 27 November 2024
- The attribution period will start on 27 November 2024 and end after 61 days (the length of the pay period)
- The **attribution period** in this case is 27 November 2024 to 26 January 2025
- The number of impacted entitlement periods is 5 (61 days divided by 14). Each entitlement period, in this example, is 14 days in length
- Even though in entitlement period 5 only 5 days of employment income is attributed, \$204.92 (the remaining amount) is spread evenly across the entire entitlement period

4. For every impacted entitlement period, the attributed income for that period is recorded as ^{s47E(d)} on the ^{s47E(d)} screen/table. A Pay ID links each attributed income amount to the ^{s47E(d)} pay event. The event date for each attributed income amount on the ^{s47E(d)} screen/table is the EPSD of the impacted entitlement period.

Example:

22 January 2025 \$204.92 Pay ID 001

08 January 2025 \$573.77 Pay ID 001

25 December 2024 \$573.77 Pay ID 001

11 December 2024 \$573.77 Pay ID 001

27 November 2024 \$573.77 Pay ID 001

The attribution displays in Process Direct:

- The lump sum of \$2,500 is shown in the ^{s47E(d)} table and has a Pay ID reference of 001

	<ul style="list-style-type: none"> The amount of the lump sum that is to be assessed in each entitlement period is then displayed in the ^{s47E(d)} table with a corresponding Pay ID of 001.
6	<p>Employment income paid monthly, but not eligible for MTE coding</p> <p>Customers who have employment income paid monthly, and do not meet the MTE rule, have their employment income assessed from the start of the entitlement period in which the amount is paid. It is assessed for the same duration as the associated employment period. Given days in a month do not neatly fit into fortnightly entitlement periods, in most months there will be some residual days where a person's employment income is being assessed into the first 2 or 3 days of a third entitlement period since their previous pay day. Those 2 or 3 days will crossover with the attribution of employment income from the next monthly pay day. This will be applied from the beginning of the entitlement period and attributed forward.</p> <p>Example</p> <p>Fatima is on JobSeeker Payment (JSP). She is paid \$1,500 by her employer on the 15th day of every month. Fatima reports her pay in the entitlement period in which it is paid to her. The amount is assessed from the beginning of the entitlement period and applied forward for the relevant number of days and attributed over each entitlement period that it covers. This will depend on the number of days in the monthly pay period. Meaning, in some months her pay is attributed for 31 days and in some months her pay is attributed for 30 days (and in one month 28 or 29 days).</p> <p>On 15 September Fatima is paid \$1,500 for the period already worked from 1 September to 14 September and in advance for the period she will work from 15 September to 30 September. Her employment period totals 30 days.</p> <p>On 15 October Fatima is paid \$1,500 for the period already worked from 1 October to 15 October and in advance for the period she will work from 16 October to 31 October. Her employment period totals 31 days. The below shows how the income from each pay cycle is attributed.</p> <p>For entitlement period beginning 14 September:</p> <p>\$50 attributed to each day of the assessment period (relating to \$1,500 employment income paid on 15 September).</p> <p>Employment period is 30 days (1 September to 30 September).</p>

	<p>\$1,500 divided by 30 days equals attribution of \$50 per day.</p> <p>$\\$50 \times 14 \text{ days} = \\700 attributed for the entitlement period 14 September to 27 September</p> <p>\$800 remaining</p> <p>For entitlement period beginning 28 September:</p> <p>\$50 attributed to each day of the assessment period (relating to \$1,500 employment income paid on 15 September).</p> <p>$\\$50 \times 14 \text{ days} = \\700 attributed for the entitlement period 28 September to 11 October.</p> <p>Total of \$1,400 now attributed.</p> <p>\$100 remaining.</p> <p>For entitlement period beginning 12 October:</p> <p>Remainder of attribution from income paid 15 September:</p> <p>$\\$100 \text{ divided by } 14 \text{ days} = \\7.1429</p> <p>\$7.1429 attributed to each day of the assessment period (relating to \$1,500 employment income paid on 15 September).</p> <p>\$0 remaining</p> <p>Attribution of income paid 15 October:</p> <p>$\\$1,500 \text{ divided by } 31 \text{ days} \text{ equals attribution of } \\48.3871 per day.</p> <p>$\\$48.3871 \times 14 \text{ days} = \\677.41 attributed for the entitlement period 12 October to 25 October</p> <p>\$822.58 remaining</p> <p>\$48.3871 attributed to each day of the entitlement period (relating to \$1,500 employment income paid on 15 October).</p> <p>$100.00 + 677.41 = \\$777.41$ total attributed</p>
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Ceasing or converting continuous income recorded

Table 2

Item	Description
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1

Ceasing or converting continuous income recorded

Continuous income recorded must be ceased or converted to **IOP/LOP** if either the [1WE or 2WE exception](#) or the [Pension Monthly Exception Rule](#) are not met, including where continuous income has been recorded retrospectively within an activity.

To cease continuous income, an entry with **s47E(d)**

To determine the correct DOV, it will need to be determined if the amount recorded represents irregular income or income where a continuous income exception is not met or a lump sum which has been converted to **1WE** or **2WE** continuous coding.

To do this, investigate the customer record or contact the customer to discuss the frequency of the income paid to them.

For irregular income or where a continuous income exception is not met

Continuous income should be ceased on the **s47E(d)** screen as follows:
s47E(d)

Note: this date could be the current Entitlement Period Start Date (**EPSD**) if the last date paid is the Entitlement Period End Date (**EPED**) of the previous period.

The customer can then be placed on statement reporting and new instances of paid income can be recorded with frequency **IOP/LOP**.

For lump sum payments

Where a lump sum was paid and recorded as an ongoing income frequency, a conversion will be required. The date the customer was paid the one off or regular lump sum will need to be determined so that it can be determined if the full assessment period has passed.

- **If the full assessment period has elapsed prior to the entitlement period which includes 7 December 2020**
 - Continuous income should be ceased on the **s47E(d)** screen from the day after the lump sum assessment period ended

- If further lump sum payments have been paid, see [Treatment of lump sums](#) to record the details and repeat this process if continuous income is used to record the lump sum
- Discuss reporting requirements with the customer and determine if it is appropriate to place the customer onto statement reporting based on their circumstances
- **If the lump sum assessment period had not elapsed prior to the entitlement period which includes 7 December 2020**
 - Continuous income should be ceased on the s47E(d) screen from the **EPSD** of the customer's entitlement period that includes 7 December 2020 (transition period)
 - Determine the number of days that have passed from the start of the assessment period until the Entitlement Period End Date (**EPED**) immediately prior to the entitlement period that includes 7 December 2020 (transition period)
 - Subtract the number of days passed, as worked out above, from the number of days in the full assessment period to determine the number of days remaining
 - Determine the daily rate of the lump sum by dividing the lump sum amount by the number of days in the full assessment period
 - Record an **LOP** entry on the s47E(d) screen with an event date of the **EPSD** of the entitlement period that includes 7 December 2020 (transition period)
 - The income amount will be the daily rate of the lump sum amount, multiplied by the number of days remaining in the assessment period
 - Record the **EPSD** of the entitlement period that includes 7 December 2020 (transition period) in the s47E(d) field and record the end date of the assessment period in the s47E(d) field
 - If further lump sum payments have been paid, see [Treatment of lump sums](#) to record the details and repeat this process if continuous income is used to record the lump sum

- Record a **DOC** or **Note** with details of the calculations performed and the conversion undertaken
- The income will automatically cease once the assessment period has ended and new instances of lump sums paid can then each be recorded with frequency **LOP**
- Discuss reporting requirements with the customer and determine if it is appropriate to place the customer onto statement reporting based on their circumstances

Example of conversion if the lump sum assessment period had not elapsed prior to the entitlement period which includes 7 December 2020

Customer was paid a remunerative lump sum amount of \$36,400 on 8 September 2020. The lump sum is to be assessed for 52 weeks from 8 September 2020 until 6 September 2021 inclusive. For the assessment of income pre-7 December 2020, the total lump sum is converted to a fortnightly figure.

s47E(d)

88 days have passed between 8 September 2020, the date the lump sum was paid, and 4 December 2020, the day prior to the EPSD of the entitlement period that included 7 December 2020.

276 days remain in the assessment period, from 5 December 2020 to 6 September 2021 inclusive.

The daily rate of income is the total income amount, divided by the number of days in the full lump sum assessment period. In this example, the total amount is divided by 364 which means the daily rate is \$100.

The amount of income remaining to be assessed is the daily rate, multiplied by the number of days remaining in the assessment period. In this example, the amount remaining is \$27,600.

s47E(d)

	s47E(d)
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s47E(d)

Table 3

Item	Description
1	s47E(d)

	s47E(d)
2	s47E(d)

Customer or partner's record is cancelled or suspended

Table 4

Item	Description
1	<p>Payment is suspended or cancelled</p> <p>Check the customer's record for the reason the payment has been suspended or cancelled.</p> <p>If appropriate to restore payment</p> <ul style="list-style-type: none"> • Key the employment income in the same activity as the restoration • Start the restoration on the s47E(d) screen • Manually key the employment income on the s47E(d) screen • Finalise • If the customer has an outstanding report, manually release the payment on the s47E(d) screen. See Reporting screens • For information on restoration, see Restoration of payments • For restoration process steps for DSP/SUS/RTW, see Restoration of Disability Support Pension (DSP) • For recording income details, see Table 4 <p>If not appropriate to restore payment</p>

	<ul style="list-style-type: none">• Do not restore the payment• Advise the customer what is required to restore their payment• Key the employment income for the customer and/or partner (if applicable)• If the suspended customer has a partner who receives Parenting Payment Partnered (PPP), see Item 2 below <p>s47E(d)</p>
2	Partner suspension s47E(d)

	s47E(d)
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Intranet links

[mySupport](#)

[Level 2 Policy Helpdesk - Online Form](#)

Training & Support

Add the course number to the s47E(d) field on the [SuccessFactors > Learning page:](#)

- s47E(d) - Employment income foundational
- s47E(d) - Identifying self-employment status
- s47E(d) - Assessing employment income
- s47E(d) - Entitlement periods
- s47E(d) - Reporting requirements
- s47E(d) - Reporting through self service
- s47E(d) - Staff assisted reporting in PD
- s47E(d) - Single Touch Payroll (STP)
- s47E(d) - Correcting employment income
- s47E(d) - Leave and termination payments

- s47E(d) - Coding commission income
- s47E(d) - Employment income concessions

Or go to the [Employment income suite](#)