



Australian Government



Services
Australia

Paid Parental Leave scheme Employer Toolkit



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1. Introduction

1.1 About the Employer Toolkit

This toolkit helps you to understand and meet your obligations under the Australian Government's Paid Parental Leave scheme. This toolkit can help you to navigate the process, from initial discussions with an employee through to their final payment.

1.2 How to use the Employer Toolkit

This toolkit will guide you through each part of the Paid Parental Leave scheme. You can find help for topics relevant to your current stage in the process or use the entire toolkit to start from the beginning. Topics include:

- understand who Parental Leave Pay is for and how it affects your business
- step-by-step guide on what you need to do
- understand reviews and appeals
- get help to resolve disputes
- get help using online services.

1.3 We're here to help

To make things easier, you can do almost everything you need to online.

If you can't find what you need in this toolkit, call us on **131 158**. Our Service Officers are happy to help and answer any questions you may have.

If you speak a language other than English, we can provide free interpreters and a free translation service.

Let us know the language you need when you call us on **131 158**.

We have factsheets about the scheme available on our website in languages other than English. These are available for both you and your employees. Go to servicessaustralia.gov.au/yourlanguage

1.4 What we mean by

These are some definitions of key terms used in the toolkit. A full glossary is available in Appendix B.

What we say	What we mean
Business Hub	A secure portal that lets you do business with us online. For more information, go to servicessaustralia.gov.au/businesshub
Employer Determination letter	A letter we will send you if we decide you must provide Parental Leave Pay to an employee. Read more about your requirement to provide Parental Leave Pay in section 5.3.
Paid Parental Leave scheme	An Australian Government-funded scheme that supports parents financially while they're off work caring for a newborn or recently adopted child. Parental Leave Pay is the payment available to families under the scheme.
Paid Parental Leave Superannuation Contribution	A superannuation contribution paid by the Australian Taxation Office based on the superannuation guarantee rate for customers getting government funded Parental Leave Pay, where the child is born or adopted from 1 July 2025.
Parental Leave Pay	A payment available to eligible working parents under the Paid Parental Leave scheme. Depending on their child's date of birth or adoption it can be up to either: <ul style="list-style-type: none">• 20 weeks if their child's birth or adoption was from 1 July 2023• 22 weeks if their child's birth or adoption was from 1 July 2024• 24 weeks if their child's birth or adoption was from 1 July 2025.
Provider Digital Access (PRODA)	An online identity authentication system that provides secure, self-service access to Business Hub. For more information and to register, go to servicessaustralia.gov.au/proda
Work Test	To be eligible for Parental Leave Pay, a person needs to meet the work test or have an exception. They must have done all of the following: <ul style="list-style-type: none">• worked at least 10 months of the 13 months prior to the birth or adoption of their child• worked at least 330 hours in that 10 month period• had no more than a 12 week break between each work day in that 10 month period.

2. The Paid Parental Leave scheme in summary

2.1 What it is

The government-funded Paid Parental Leave scheme started on 1 January 2011. It provides financial support for parents while they're on leave from work caring for a newborn or recently adopted child. The scheme is made up of:

- Parental Leave Pay, which is taxable and paid at the rate of the National Minimum Wage.
- a Superannuation Contribution paid by the Australian Taxation Office (ATO) to the employee.

Full-time, part-time, casual, seasonal, contract and self-employed workers may be eligible.

2.2 What's changed

Since 2023, Parental Leave Pay has been increasing by 10 days each July. It will continue to increase until 1 July 2026, when the payment will be 130 days. It can be shared between the birth mother or adoptive parent and dads or partners.

From 1 July 2025, Parental Leave Pay increased from 110 days (22 weeks) to 120 days (24 weeks). The Paid Parental Leave Superannuation Contribution also started on this date. The Australian Taxation Office (ATO) will pay the contribution on Parental Leave Pay to eligible employees, based on the superannuation guarantee rate. It will be paid directly to their superannuation fund after the relevant financial year has ended, starting from July 2026.

2.3 Why we have it

The Paid Parental Leave scheme:

- recognises that taking time out of the paid workforce to care for a child is part of life for parents
- promotes equality between men and women
- promotes balance between work and family life
- helps to improve the fairness of Australia's retirement income system.

It's an opportunity for your business to support employees at an important time in their lives, especially if you haven't been able to provide paid maternity or parental leave in the past.

The scheme helps employers:

- retain valuable and skilled staff by encouraging them to stay connected with their workplace when they become parents
- enhance family friendly workplace conditions without having to fund Parental Leave Pay themselves
- increase workforce participation of parents.

2.4 How it affects you

As an employer, you play an important role in the Paid Parental Leave scheme.

Your employee may approach you about taking leave. The scheme doesn't give your employees a new entitlement to leave. Your business may be required, or may choose to, provide Parental Leave Pay to an eligible employee.

Your employee may have existing entitlements to paid and unpaid leave for the birth or adoption of a child. It's important to note, the financial support provided by the scheme is designed to complement and supplement these.

You need to know your employees' leave entitlements and keep records whenever your employees take leave (including unpaid leave). It's up to your employee to apply for Parental Leave Pay from us and negotiate leave with you.

2.5 Step-by-step guide

The following guide provides a summary of the process. For a detailed guide, read sections 4 to 7 of this toolkit.

Step 1: Prepare and register your business

Prepare by registering now. Know your employees' entitlements and discuss Parental Leave Pay with them. Do this as soon as possible when your employee is expecting or adopting a child.



Step 2. Your employees claim, and we make a determination

They can do this up to 3 months before the birth or adoption of a child. After they claim, we'll contact you to either accept or ask for a review of our employer determination decision. You must do this within 14 days of the date of this notice.



Step 3: Receive funds and provide Parental Leave Pay to your employee

We'll always pay you in advance so you can pay your employee in line with their normal pay cycle. We'll let you know how much to pay them and when.



Step 4: Manage the payment

We'll let you know when to stop providing payments and what to do if you have been overpaid. You may need to tell us when circumstances change.

3. Who Parental Leave Pay affects

3.1 Employees who could be eligible for Parental Leave Pay

It's our job to assess whether your employee can get Parental Leave Pay. First, they need to lodge a claim with us.

Full-time, part-time, casual, seasonal, contract and self-employed workers could be eligible for Parental Leave Pay. They could be eligible if they are caring for a new child and meet all of the following:

- residency requirements
- an income test
- the work test.

There are some exceptions to the work test, where a person stopped work due to:

- pregnancy related illness or complications
- a premature birth
- family and domestic violence
- a severe medical condition (for either your employee or an immediate family member they care for)
- a natural disaster declared by the Commonwealth, a state or a territory.

Your employee may request evidence from you to confirm:

- they would have continued working had it not been for their circumstances
- the period they were unable to work.

A Dangerous Jobs provision may also apply to your employee. The provision allows them to move their work test period to an earlier date. Your employee may request evidence from you to confirm they had to stop working because this job was a risk to their pregnancy.

Note: your employee may have had other employment, such as a second or previous job. They may use this employment to help them meet the work test.

Your employee can only get Parental Leave Pay on days they're on leave or not working except for allowable reasons. Find out more about exceptions in section 7.5.

Note: a casual or contracted employee is a person who is likely to be employed (but not working) during the time they get Parental Leave Pay. For example, where a worker currently employed under a contract claims for Parental Leave Pay, they may still satisfy the Paid Parental Leave requirements. This is even if, during the period, the following apply:

- their payment period begins after the end of the current contract
- they don't have a shift scheduled
- they aren't on a contract
- you don't know if you'll offer them another contract
- they aren't on the current payroll.

In these circumstances, we'll determine if they're employed. We'll base this on whether they would 'usually' be working if they weren't caring for their child. Other factors we consider include whether they:

- have worked for you for a significant period of time
- had a regular or consistent pattern of work with you before going on leave
- have indicated that they intend to return to work with you
- meet the requirements for unpaid parental leave under the *Fair Work Act 2009*.

An employee may still be eligible for Parental Leave Pay in the event of a stillbirth or infant death. Find more information in section 7.6.

If you're self-employed and think you may be eligible for Parental Leave Pay, find more information in section 10.

3.2 How to know if your business is required to provide Parental Leave Pay

We'll send you a letter if you're required to provide Parental Leave Pay.

You may have to participate in the scheme. The size of your business won't impact this.

You must provide Parental Leave Pay for an eligible employee who:

- has a newborn or recently adopted child
- has worked for you for at least 12 months before the expected date of birth or adoption
- expects to get at least 8 weeks of Parental Leave Pay within one year of the child's birth or adoption
- will be your employee until at least the last day of the block of Parental Leave Pay you'll provide
- lives in Australia.

Your employee may decide to get their Parental Leave Pay in multiple blocks. If they meet all these conditions, we'll only ask you to provide their first block of payments. We'll provide any subsequent blocks of payment to them directly.

Your employee's block of Parental Leave Pay may change depending on their circumstances. In some cases, you may be required to provide Parental Leave Pay to your employee for less than 8 weeks. We'll continue to tell you the exact dates that you'll need to provide Parental Leave Pay to your employee.

If you're required to provide Parental Leave Pay to an employee, we call these mandatory employees. They could be permanent full-time, part-time or casual.

You don't need to provide Parental Leave Pay to any of the following:

- independent contractors
- former employees
- other employees who don't meet the criteria above.

Your business must have an Australian Business Number (ABN) to participate. Find examples of delivering Parental Leave Pay in Appendix C.

3.3 You can still provide Parental Leave Pay if you're not required to

If your employee is eligible for Parental Leave Pay but you're not required to provide it, we call them a non-mandatory employee. We can pay them directly.

However, if you both agree, you can still choose to provide it to your employee if they're eligible. You need to register and opt in to provide Parental Leave Pay.

Note: you must do this before your employee submits their claim.

You can opt-in to provide Parental Leave Pay for all non-mandatory employees while registering your business. Once registered, you can update your choice anytime in Business Hub. Find out how in section 11.1.

3.4 If we decide you must provide Parental Leave Pay to an employee

You need to...

- Register for an individual PRODA account and register your organisation for PRODA.
- Register for Business Hub.
- Register for the Paid Parental Leave scheme.
- Accept or ask for a review of the employer determination decision within 14 days of notification.
- Give us your business bank account and pay cycle details so we can give you the funds.
- Provide Parental Leave Pay to your employee as per their usual pay cycle.
- Withhold tax from Parental Leave Pay.
- Give your employee records of payment (for example, pay slips and payment summaries).
- Keep records of funds you've got from us and paid your employee.
- Let us know if your employee works on a day they got, or intended to get Parental Leave Pay.
- Let us know if your business bank account or your employee's pay cycle details change before your employee has gotten all of their Parental Leave Pay.
- Let us know if you get an incorrect payment or you're unable to provide Parental Leave Pay.
- Return any unpaid funds to us.
- Let us know if you're ceasing to trade, selling your business, transferring ownership or merging with another business.
- Let us know if your employee works on a Parental Leave Pay day before the end of their block of payment.
- Let us know if your employee stops working for you. You should do this before the end of their block of payment.

You don't need to...

- Provide Parental Leave Pay to your employee before you have gotten the funds from us.
- Make additional superannuation contributions.
- Provide your employee's bank account details.
- Work out if your employee is eligible.
- Provide Parental Leave Pay to independent contractors or someone who stops being your employee.
- Provide Parental Leave Pay to short term employees.
- Pay additional workers' compensation premium liabilities.
- Pay additional payroll tax.
- Accrue additional leave for employees.
- Create a new bank account.
- Provide regular reports to us.
- Separately identify Parental Leave Pay in your annual financial statements.

3.5 Examples of delivering Parental Leave Pay

You must provide Parental Leave Pay to eligible employees. However, there are a number of different ways they may choose to get their payment. There are examples to help you understand how their choices may impact your obligations in Appendix C.

4. Step 1: Prepare and register

Get prepared for Parental Leave Pay. Register your business, know your employees' entitlements and be prepared to talk to them about Parental Leave Pay.

4.1 Register your business

To participate in the Paid Parental Leave scheme, you need to register your business with us. You don't need to do it until we contact you about providing Parental Leave Pay to an employee. You can prepare by registering early.

If you manage the payroll for a number of businesses with different ABNs, you'll need to register each business separately.

Register online – it'll save you time

Before you can access our Paid Parental Leave services in Business Hub you'll need to register your organisation. You must do this in Provider Digital Access (PRODA).

PRODA

PRODA is our authentication system. It gives you self-service access to Business Hub and is portable across web enabled devices. PRODA ensures your organisation and staff can continue to do business with us securely and without needing to contact us.

To register for a PRODA account, go to servicessaustralia.gov.au/proda before you access Business Hub.

To register your business or organisation in PRODA you must be either of the following:

- an associate
- an authorised person on the business's Australian Business Register (ABR) record.

If you already have a PRODA account, you don't need to register again.

Business Hub

Once you've registered your organisation in PRODA you'll be able to register for Business Hub. Either of the following people can apply for our Paid Parental Leave Services in Business Hub:

- an associate
- an authorised person listed on the ABR.

For more information on how to access Business Hub, go to servicessaustralia.gov.au/businesshub

Registering over the phone

If you don't have access to the internet, you can register by calling us on **131 158**. However, using Business Hub is the easiest way to manage your Paid Parental Leave obligations and do business with us.

If you are outside Australia, you can phone us using our international numbers on servicessaustralia.gov.au/phoneus and ask to be transferred to the Paid Parental Leave team.

Once you've registered

If you've registered online, you'll get an online notification confirming this. You'll also get your letters and Paid Parental Leave payment advice from us through Business Hub. Business Hub has a digital assistant to help you navigate and understand your responsibilities. Go to servicessaustralia.gov.au/businesshub and select 'How to access'. Find out more about what you can do in Business Hub in section 11.

You can also opt-in to provide Parental Leave Pay to employees you're not required to provide it to. Remember to opt-in before your employee lodges a claim with us. If you don't you won't be able to provide their Parental Leave Pay.

If you have registered over the phone, we'll send you a letter confirming your registration.

If we decide you must provide an employee's Parental Leave Pay, we'll send you a letter to let you know. Find out how to accept your role in providing Parental Leave Pay in section 11.2.

4.2 Know your employee's entitlements and talk to them about Parental Leave Pay

We encourage employees to talk to you when they're expecting a baby or adopting a child. They should talk to you about leave arrangements and Parental Leave Pay. It's important to know their entitlements. You should start the conversation early. This will ensure you both get a chance to clearly communicate your needs and expectations.

Some topics to cover are:

- what leave is available and how they might take it at the same time as Parental Leave Pay
- when your employee would like to start their leave and when they expect to return to work
- how they'd like to manage their return to work (for example, returning part-time)
- what information about your business they need to give us when they claim (go to section 5.1 for a list)
- what superannuation contributions they will get (go to section 6.2).

Parental Leave Pay doesn't change any of your employee's existing leave entitlements or give them a new entitlement to leave.

Entitlement to unpaid parental leave and flexible working arrangements

The National Employment Standards in the *Fair Work Act 2009* outline employee's rights. It gives long-term employees and some casual employee's rights to unpaid parental leave and flexible working arrangements.

The Fair Work Ombudsman can give you more information and help you understand your rights and obligations. Go to fairwork.gov.au for details.

Paid maternity or parental leave

Your business might already provide paid maternity or parental leave through an industrial agreement or law. If it does, you can't withdraw that entitlement whilst that agreement or law is still in place.

The Paid Parental Leave scheme can't be absorbed into a paid maternity or parental leave scheme you provide. However, where possible, you may like to adapt existing entitlements or introduce new entitlements for your employees. These can complement the Paid Parental Leave scheme. For example, you could:

- make up the difference between the amount of Parental Leave Pay your employee will get and their usual wage
- pay voluntary superannuation in respect of Parental Leave Pay.

There's more information about employer-provided schemes and how they interact with the Paid Parental Leave scheme. Read the 'Developing a Leading Practice Parental Leave Policy', go to wgea.gov.au

Leave accrual

Remember, the Paid Parental Leave scheme provides payments and not a new entitlement to leave. It doesn't affect your employee's accrual of any leave entitlements (for example, annual or long service leave).

Your employee may continue to accrue long service leave entitlements while on unpaid parental leave. This depends on the rules set by your state or territory. Go to the Fair Work Ombudsman's website at fairwork.gov.au for more information about long service leave entitlements in your state or territory.

If your employee is on a type of paid leave where they would normally accrue additional leave entitlements, the usual leave accrual rules apply. This is even if the employee is getting Parental Leave Pay at the same time.

If you use a computer payroll system, check with your software provider. There may be updates that help you apply the scheme's rules.

Severance payments

You don't need to count the period when your employee is entitled to get Parental Leave Pay. This is in the calculation of notice periods or severance payments. However, you can if you want to.

Workplace discrimination

Protect your business. It's unlawful for you to take adverse action against an employee because of any of the following:

- family or carer responsibilities
- pregnancy
- their entitlement to unpaid parental leave.

Examples of adverse actions are:

- firing them
- preventing them from using their legal entitlements, such as taking unpaid parental leave or returning to their previous job
- changing an employee's job to their disadvantage
- treating an employee differently compared to others.

Go to the Fair Work Ombudsman's website fairwork.gov.au for more information about workplace discrimination.

5 Step 2: Your employee needs to make a claim with us

Your employee can lodge their Parental Leave Pay claim with us early. They can lodge their claim up to 3 months before the expected date of birth or adoption of their child.

Your employee may also lodge their claim up to 52 weeks after the child's birth or adoption.

5.1 Information about your business they'll need to provide

We'll ask your employee a few questions about their employment, including:

- what their working arrangements are (for example, if they're a permanent employee, casual employee or a contractor)
- if you'll still employ them while they're getting Parental Leave Pay, including if they're on unpaid leave
- if they give permission for you to provide Parental Leave Pay to them if you're not required to, but have opted-in
- their employee identification number, if they have one
- the date they started working for you
- if they're using a different name from the name they provided in their claim, for example, their maiden name.

We'll also ask them some questions about your business, including the:

- name and/or trading name
- ABN
- name and contact details of a Paid Parental Leave scheme contact in your business.

It's important that your employee gives us the right ABN. They usually tell us the ABN that appears on their pay slip. Make sure they know if you'd like them to use a different ABN for Parental Leave Pay.

5.2 They will choose how to take their payment

When they claim they will need to tell us when they want to take at least one day of Parental Leave Pay. They can get Parental Leave Pay as any of the following:

- a single block
- multiple smaller blocks
- single days
- smaller blocks combined with single days.

They can take Parental Leave Pay before or after they return to work on any days both of the following apply:

- they're caring for the child
- they're not working, unless it's for an allowable reason.

This can include weekdays, weekends, holidays or any time you're on leave from work.

Find out more about if your business needs to provide Parental Leave Pay is section 3.2.

Choose when they want to get their Paid Parental Leave

Their Paid Parental Leave can be before, after or at the same time as their paid or unpaid leave. For example, they may choose to get it from the date of birth of their child. This can be at the same time as they're getting:

- paid maternity leave
- annual leave
- any unpaid parental leave.

5.3 We'll determine if your business must provide Parental Leave Pay

After your employee lodges their claim we'll decide if they're eligible. If they are, we'll determine if we require your business to provide their Parental Leave Pay. If we do, we'll send you an Employer Determination letter.

Within 14 days of the date of this notice, you must either:

- accept our Employer Determination decision
- ask for a review of our Employer Determination decision.

Find out more about asking for a review of our decision in section 8.1. The easiest way to accept or ask for a review of our decision is through Business Hub. If you're not registered for Business Hub, call us on **131 158**.

Go to section 4.1 for more information on how to register for a PRODA account and Paid Parental Leave Services through Business Hub.

Go to section 11.2 for information on how to accept or ask for a review of the Employer Determination decision and setting up a Payment Destination through Business Hub.

6. Step 3: Providing Parental Leave Pay to your employee

We'll send you a letter that tells you when your employee's payment will start and end.

We will also send you a letter if there are any changes to their Paid Parental Leave.

You must provide Parental Leave Pay according to your employee's normal pay cycle.

6.1 We'll always pay you in advance

You don't need to provide Parental Leave Pay before you get the funds from us. We'll transfer funds into your nominated business bank account before your employee's usual pay cycle cut-off. Normally this will be 7 days before. You don't need to open a separate business bank account to get Paid Parental Leave funds.

You get funds in instalments, either fortnightly or 6-weekly.

Any Parental Leave Pay that you provide will always:

- be in a continuous block
- be paid after the child's birth or adoption
- stop within one year of the child's birth or adoption.

Payment advices

We'll send you a payment advice every time we deposit funds into your account.

You'll get one for each Payment Destination you've nominated. Your payment advice will include details for each employee you provide Parental Leave Pay for.

If you're registered for Paid Parental Leave Service in Business Hub, you can access your payment advice through Online Letters. Go to servicessaustralia.gov.au/businesshub and select 'How to access'. If you haven't chosen to get your payment advice online, we'll post you a copy. If we're sending it through the post, it's likely you'll get your payment before your payment advice arrives.

If you don't get a payment advice, you can call us on **131 158**.

For help with reading a payment advice, go to section 15 Appendix D.

For more information about Online Letters in Business Hub, go to section 11.4.

What to do if you don't have enough funds

You don't need to provide Parental Leave Pay to your employee until you get enough funds from us.

You must have enough funds to provide your employee's next payment of Parental Leave Pay on the day you're due to pay it. If you don't, please contact us on **131 158** as soon as possible.

6.2 How much to pay your employee

From 1 July 2025, the rate of Parental Leave Pay is \$948.10 per week before tax.

Everyone gets Parental Leave Pay at the same payment rate. The hours they were working and the amount of money they were earning before they went on leave, doesn't matter.

You may choose to pay your employee a top-up payment to supplement their Parental Leave Pay. For example, you may decide to pay the difference between their Parental Leave Pay and their normal wage.

Parental Leave Pay is based on a standard Monday to Friday 5 day working week. This is how you'll pay it, even if the employee usually only works:

- a few days a week
- on a weekend.

You'll find the daily rate of Parental Leave Pay (before tax) in your payment advice.

This is how we calculate it:

Hourly rate of the National Minimum Wage x 7.6 (hours in standard working day) = daily rate (before tax).

The Australian Fair Pay Commission reviews the National Minimum Wage every year. If the National Minimum Wage changes while your employee is getting Parental Leave Pay, we'll adjust their payments.

Calculating the gross amount of Parental Leave Pay

Your employee will nominate the start date of their Parental Leave Pay. However, like wages, they may not get it on that day. They should get it in the same way they would get wages. For example, fortnightly in arrears.

The funding we send you will always be in whole fortnightly or 6-weekly amounts. You will need to align Parental Leave Pay to your employee's pay cycle using the daily rate:

1. Work out how many days your employee is entitled to Parental Leave Pay in the pay period. They're entitled to Parental Leave Pay on every weekday. This is from the start date we advise until their next pay cycle end date.
2. Multiply the number of days they're entitled to Parental Leave Pay by the daily rate found on your payment advice. It's how much Parental Leave Pay you need to provide your employee for the pay period, before tax.

For example, if the daily rate is \$189.62 per day and your employee is entitled to 5 days of Parental Leave Pay in the pay period, you need to pay your employee:

$\$189.62 \times 5 \text{ (days)} = \$948.10 \text{ (before tax)}$.

3. If you don't use all the funds we send you, hold on to it for your employee's next pay period.

For example, let's assume you opt to get fortnightly instalments from us (daily rate x 10 days).

You usually pay your employee fortnightly in arrears. However, they've chosen to start their payment half-way through the fortnight. That means they're only eligible for Parental Leave Pay for 5 days rather than 10 in their first pay period. You need to provide 5 days of Parental Leave Pay (daily rate x 5 [before tax]). You also need to hold on to the remaining funds for the next pay period.

The next time we pay you, it will still be a whole fortnightly amount (daily rate x 10 days). This time, you need to pay your employee for the whole pay period (10 weekdays). That means you'll still have 5 days' worth of funds to hold on to.

We'll continue funding you in whole fortnightly amounts. You need to continue paying your employee as per their usual pay cycle. Always use the daily rate to work out both of the following:

- how much you should be paying your employee
- how much you should hold on to.

You'll end up using the funds you've been holding on to. You'll use them in the final pay cycle of their Parental Leave Pay.

Paying back pay with the first payment

There is an exception where we may pay you more than 2 or 6 weeks' worth of funds. This is the first time we send you funds. We may send an amount of back pay for you to provide to your employee for a previous pay period.

This may happen if there is a delay between the start of your employee's Parental Leave Pay and our first payment to you.

Again, you will need to calculate how much to pay your employee. The dates the funding is for will be included on your payment advice.

Remember, you don't need to provide Parental Leave Pay until you get funds from us.

Pay as you go (PAYG) withholdings

You must withhold tax from your employee's Parental Leave Pay at the appropriate rate. This is the same as you would when paying salary or wages.

Your employee may get other taxable entitlements (for example, paid leave) at the same time as Parental Leave Pay. You need to withhold tax for the total taxable amount they're entitled to.

For more information about PAYG withholdings, go to the ATO website at ato.gov.au and search 'PAYG withholdings'.

Child support deductions

You can deduct child support from Parental Leave Pay if your employee has a child support liability. This is consistent with the arrangements that apply to child support deductions from salary and wages.

Other deductions

The only other deductions you can make from Parental Leave Pay are deductions that your employee has authorised. They must also be for their benefit.

This could include:

- deductions they have in place as part of their usual pay arrangements (for example, deductions to a separate bank account) garnishee arrangements
- voluntary contributions to their superannuation, including salary sacrifice arrangements.

Superannuation contributions

If your employee gets government funded Parental Leave Pay for a child born or adopted from 1 July 2025, the Australian Taxation Office (ATO) will pay a superannuation contribution on this payment based on the superannuation guarantee rate. This is called the Paid Parental Leave Superannuation Contribution.

You don't need to calculate or pay the contribution. This will be paid directly to your employee's superannuation fund after the relevant financial year has ended, starting from July 2026.

You are not required to pay superannuation contributions on Parental Leave Pay, but you can still make voluntary contributions.

6.3 Pay your employee as per their normal pay cycle

You must provide Parental Leave Pay to your employee according to their normal pay cycle. For example, if you usually pay them fortnightly in arrears, you must provide their Parental Leave Pay fortnightly in arrears. You can't provide it in one lump sum and your employee can't take it at half pay.

6.4 Give your employee a written record

You need to give your employee written notification that you've provided their Parental Leave Pay. You must do this within one working day of paying them. This can be on their usual pay slip or a separate notice such as a letter or email.

The notification must include all the following:

- your business or trading name
- your ABN
- the employee's name
- the period to which the Parental Leave Pay relates
- the date you paid or will pay the Parental Leave Pay
- the gross amount of Parental Leave Pay
- the total PAYG amount deducted for all taxable entitlements paid in the pay period
- the total net amount of payment.

If you make other deductions the record must also include details about these. For example, if you make salary sacrifice deductions or deduct child support.

The record should include both of the following:

- the amount of the deduction
- the name and number of the account you paid it into.

Payment summaries

You must include Parental Leave Pay in the total amount on your employee's annual or part-year payment summary. You don't need to separately identify it from other amounts.

7 Step 4: Managing the payment

We'll let you know when to stop providing payments, and what to do if you have been overpaid. You may need to tell us when circumstances change.

7.1 When to stop providing Parental Leave Pay

You should only stop providing Parental Leave Pay to an employee when we ask you to.

We may ask you to stop providing Parental Leave Pay because your employee:

- reached the end of their block of payment
- no longer has the child in their care
- stops working for you (for example, they have resigned)
- is no longer eligible for Parental Leave Pay
- is working on a day they intended to get Parental Leave Pay.

7.2 Your financial reporting and tax

Your financial statements

In accordance with Australian Accounting Standards, you must treat Paid Parental Leave funds you get from us as a liability. This is until you have provided Parental Leave Pay to your employee.

You shouldn't account for Paid Parental Leave funds as revenue or Parental Leave Pay as an expense. However, you do need to include the cash receipts and cash payments in your statement of cash flows.

For more information on accounting standards and financial statements, go to the Australian Accounting Standards Board website. Go to aasb.gov.au or speak to your accountant.

Your tax return

In your tax return, you need to declare the following as assessable income:

- Paid Parental Leave funds you have got from us
- any interest you have earned on Paid Parental Leave funds.
- You may claim a tax deduction for:
 - the amount of Parental Leave Pay you have provided to your employees
 - costs you have incurred in administering the scheme.

This is the same as how you would declare other income you have got and wages you have paid. For more information about completing your tax return, go to the ATO website ato.gov.au or speak to your accountant.

Payroll tax

Every state and territory manages payroll tax differently. Parental Leave Pay isn't subject to payroll tax. You'll need to identify it separately from other amounts that attract payroll tax in your accounting system and reports. For example superannuation and workers' compensation premiums. For more information on payroll tax, go to business.gov.au/tax or speak to your accountant.

Superannuation

If you make voluntary contributions on Parental Leave Pay, you must identify these separately in your payroll system from other amounts that attract a superannuation guarantee liability

Workers' compensation premiums

The Paid Parental Leave scheme doesn't give rise to additional workers' compensation premium liabilities. You'll need to identify Parental Leave Pay separately from other amounts that attract a workers' compensation premium liability. Do this in your accounting system and reports. For more information about workers' compensation, go to business.gov.au or speak to your insurance provider.

Record keeping

You need to keep records of funds you get from us and Parental Leave Pay provided to your employees. You must keep records that specify:

- the payment advice we provide whenever we transfer funds to you
- records of written notification you have provided to your employee (that is, pay slips or separate notices).

Remember: you must keep these records for at least 7 years. This is consistent with your record keeping obligations under the *Fair Work Act 2009*. You may use the records if there are any disputes. For example about amounts we have paid you, or amounts you have paid your employee.

If you're subscribed to Online Reports in Business Hub, make sure you print or save your payment advice. It's stored online for 90 days. Please go to section 15.4 for more information.

You can find out more about your record keeping obligations under the *Fair Work Act 2009*, go to fairwork.gov.au

7.3 Overpayments

What to do if you have excess funds

In some circumstances, you may have more funds than required and you'll have to repay us. We call this an overpayment of Paid Parental Leave funds. This could happen if you've already got funds from us but:

- we decide your employee is no longer entitled to Parental Leave Pay, for example, if they worked on a Parental Leave Pay day
- you're unable to provide their Parental Leave Pay (for example, they've closed their bank account and you can't contact them).

Please advise us immediately if an overpayment has occurred.

When we become aware of an overpayment, we'll work out how you need to repay. We'll ask you to repay excess funds within 28 days of receiving a notice from us.

What to do if you've paid your employee too much

An overpayment of Parental Leave Pay is when you provide your employee Parental Leave Pay they're not entitled to. For example, this could happen if your employee returned to work so is no longer entitled to the payment.

Please advise us immediately if you think your employee has been overpaid.

If we find an overpayment has occurred, we'll contact you. We'll ask that you make no further payments to your employee. We'll also ask you to confirm the amount of:

- Paid Parental Leave funds you still hold
- Parental Leave Pay you have provided to your employee
- PAYG withheld for Parental Leave Pay you have provided.

We'll recover the gross amount of the overpayment from your employee.

PAYG withholding amounts

We recover the gross amount of the overpayment from your employee. Because of this, your employee may ask you to pay them the amount of tax you withheld.

Under the *Taxation Administration Act 1953*, an employee has the right to recover PAYG withholdings. This will be from either their employer or from the ATO. We'll advise your employee to do this.

You must refund the PAYG withholding amount to your employee if, in the financial year in which the overpayment occurs:

- your employee requests a refund of the withholding amount, or
- you become aware that your employee got an overpayment.

You need to refund the PAYG amount to your employee even if you have already provided it to the ATO. If you have, you can:

- recover the refunded amount from the ATO as a debt, or
- offset or reduce another payment to the ATO by the refunded amount.

If the overpayment spans 2 financial years you must refund the portion of debt that occurred in either the financial year:

- your employee requested a refund
- you became aware of the overpayment.

Your employee can request a refund from the ATO for the remainder.

For more information about refunding PAYG withholding amounts, contact the ATO or go to ato.gov.au

Payment summaries

Don't report the overpaid amount on your employee's payment summary if you haven't issued it yet.

If you've already issued their payment summary, you have 28 days to either:

- issue an amended payment summary,
- give your employee a letter containing specific information.

You must advise us if you're unable to do either of these things. If you give them a letter, it should contain all the following:

- sufficient information to identify them for tax purposes (for example, their Tax File Number)
- the amount of Parental Leave Pay paid incorrectly
- the amount of PAYG withholding attributable to that amount
- the financial year(s) in which you made the incorrect payment.

There are arrangements for the amendment of payment summaries for Parental Leave. They're like those that apply to overpaid salaries or wages.

For more information about amending payment summaries, go to [ato.gov.au](https://www.ato.gov.au)

What to do if you've provided Parental Leave Pay to the wrong employee

If you provide Parental Leave Pay to the wrong employee, you must provide the correct amount owed to the right employee. You must do this as soon as you discover the mistake.

You may recover the Parental Leave Pay from the employee who got it incorrectly. You may also take PAYG, payroll record and payment summary actions. This is the same as you would if you had overpaid their salary or wages.

7.4 What to do when circumstances change

You must tell us about events that affect or are likely to affect your employee's Parental Leave Pay. This is under the *Paid Parental Leave Act 2010*.

Please tell us straight away, if any of the following occurs:

- your employee works on a Parental Leave Pay day
- your employee stops working for you
- your employee's pay cycle changes
- your bank account details change
- you're unable to provide Parental Leave Pay to your employee
- you got an incorrect amount of funds from us.

You must also tell us if you're doing any of the following:

- no longer trading
- selling your business
- transferring ownership
- merging with another business

You can do this by logging on to Business Hub, go to servicessaustralia.gov.au/proda. Alternatively, you can call us on 131 158.

7.5 What exceptions there are to working and getting Parental Leave Pay

Your employee can still get Parental Leave Pay if they work for an allowable reason, including:

- in the case of stillbirth or infant death
- if their child needs to remain in hospital straight after birth and they go back to work 14 days or more after their birth
- to comply with a summons or other compulsory process
- if they're a Defence force member or law enforcement officer compulsorily recalled to duty
- if they're an emergency services worker, health professional or other essential worker who returned to work in response to a state, territory or national emergency.

Your employee usually has the right to say no if you ask them to return to work before either:

- the end of the period they get Parental Leave Pay
- a period of unpaid parental leave they're entitled to.

The National Employment Standards guarantee this.

Go to the Fair Work Ombudsman's website at [fairwork.gov.au](https://www.fairwork.gov.au) for more information.

7.6 Stillbirth or infant death

In cases of stillbirth or infant death, eligible employees will continue to get their Parental Leave Pay. Your employee may return to work and keep getting their Parental Leave Pay. They won't lose their Parental Leave Pay entitlement.

We'll not impose any specific rules that may result in employees being financially worse off in these situations.

Your employee may ask us to provide their Parental Leave Pay directly. We'll advise you if you're no longer required to provide Parental Leave Pay.

8. Reviews and appeals

8.1 Asking for a review about your requirement to provide Parental Leave Pay

We use the information your employee provides in their claim to decide if you're required to provide their Parental Leave Pay.

You may ask for a review of this decision. This can be on the basis that you haven't employed them for 12 months or more, either on the day:

- immediately before their child's expected birth or adoption, if your employee claimed before birth or adoption
- of the expected or actual date of birth or adoption, whichever is later, if your employee claimed after the birth or adoption.

You may also ask for a review of this decision on the basis that your employee either:

- will stop being your employee before the end of their period they'll get Parental Leave Pay
- is likely to get less than 8 weeks of Parental Leave Pay
- isn't Australian-based.

You can ask for a review of our Employer Determination decision is through Business Hub. You have up to 14 days, from the date of the letter we sent notifying you of the decision, to do this.

Find more information about how to ask for a review using Business Hub in section 11.2.

If you are not registered for Business Hub, call us on **131 158** to ask for a review of the decision.

Example of asking for a review.

If you believe your employee will have worked for you for less than 12 months, you should provide documentation about when they started working for your business.

A review officer will conduct the review. They'll consider the information we used to make the original decision. They'll also consider the evidence you have provided to support your request for review.

The review officer will have no previous involvement in your case.

The review officer will notify you in writing of the outcome of the review. The outcome of the review will be either:

you won't have to provide Parental Leave Pay to your employee and we will pay them directly.

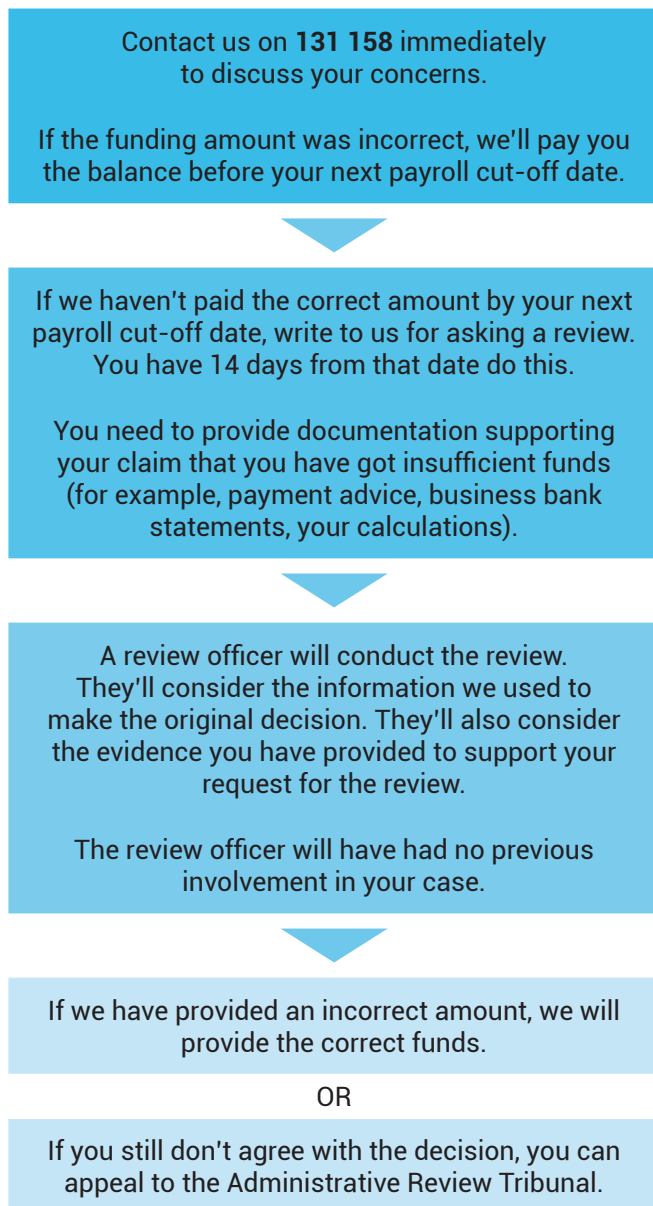
OR

you need to provide Parental Leave Pay and you'll have 14 days to submit required information to us.

If you still don't agree with the decision, you can appeal to the Administrative Review Tribunal.

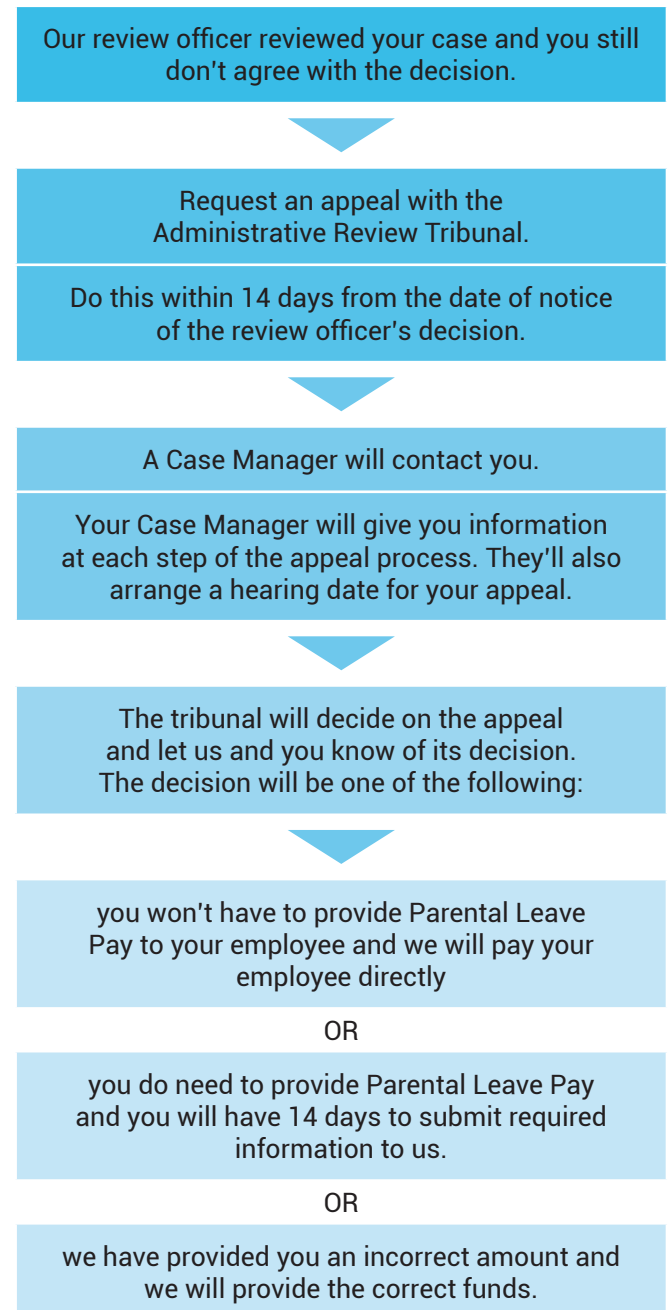
8.2 Asking for a review about the amount of funds we have provided you

You're not required to provide Parental Leave Pay to your employee until you've got sufficient funds from us. If you don't think you have, follow the steps in the following diagram.



8.3 How to appeal to the Administrative Review Tribunal

The Administrative Review Tribunal is an independent body responsible for reviewing administrative decisions. The Administrative Review Tribunal can only consider a decision one of our review officers has already reviewed. The following diagram outlines the appeal process.



For more information about the Administrative Review Tribunal:

- call **1800 228 333**
- go to the Administrative Review Tribunal website **art.gov.au**

9. Resolving a dispute with your employee

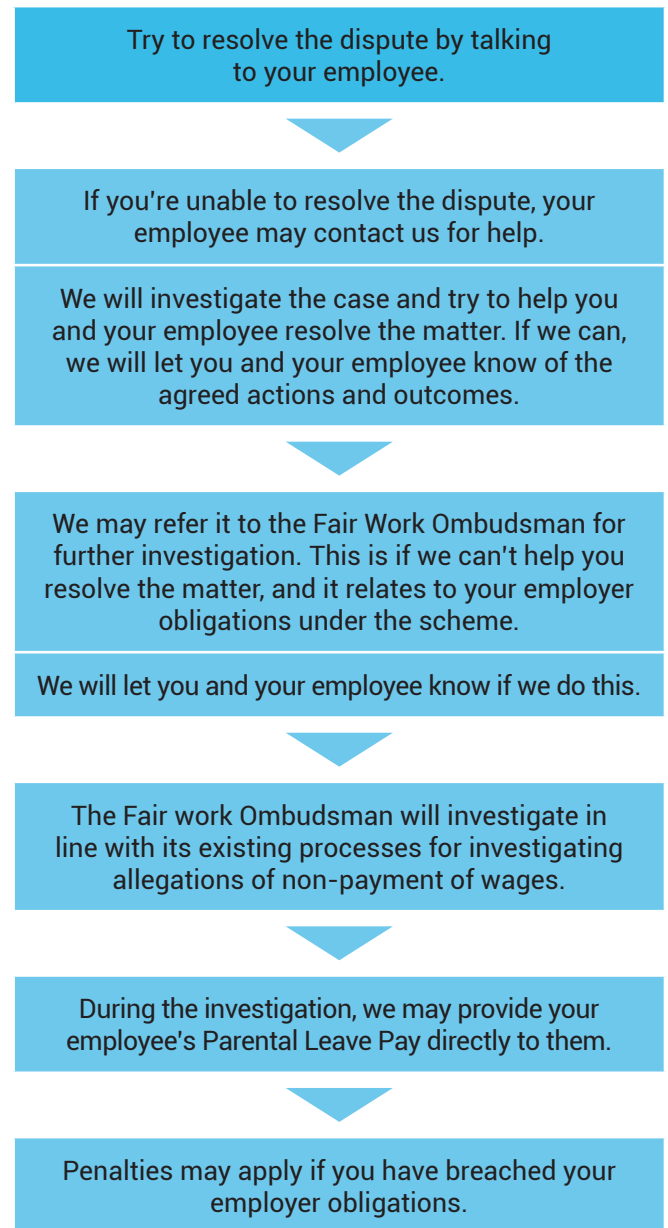
We encourage your employee to talk to you first if they're concerned about either:

- the amount of Parental Leave Pay they got
- any of your obligations under the scheme.

We encourage them to discuss the matter directly with you. Remember, you must do all the following:

- provide Parental Leave Pay to your employee in their usual pay cycle during the period we advise
- withhold tax under the usual PAYG withholding arrangements
- only make authorised deductions from their Parental Leave Pay
- provide a written record of Parental Leave Pay to them no later than one working day after you have paid it
- include Parental Leave Pay in the total amounts on your employee's annual or part-year payment summary.

The following diagram outlines the process to resolve a dispute.



9.1 Infringements and penalties

Financial infringements or penalties may apply if you fail to meet your obligations under the Paid Parental Leave scheme.

Both Centrelink and the Fair Work Ombudsman have the power to investigate potential breaches of employer obligations and apply penalties.

We would much rather work with you to avoid this. So please contact us if you're unsure, or if any issues arise.

10. Information for self-employed parents

10.1 You may be eligible for Parental Leave Pay

If you're self-employed or you work for a family business (such as a farm) you may be eligible for Parental Leave Pay. This is if you:

- are the carer of a newborn or recently adopted child
- meet Australian residence requirements
- have met the income test
- have met the work test or extended work test.

Parental Leave Pay can only be paid on days that you're on leave or not working. There are some exceptions to this, go to section 7.5 for more information.

Note: a person may still be eligible for Parental Leave Pay in the case of stillbirth or infant death.

10.2 Meeting the work test

To meet the work test you must have worked for both:

- 10 of the 13 months before the birth or adoption of your child
- at least 330 hours, around 1 day a week, in the 10 month period.

Keep in mind, we count 10 months as 295 days and 13 months as 392 days. You can't have more than a 12 week gap between each work day in that 10 month period.

You can include your hours of work if you're undertaking the work for financial reward or gain. This includes businesses that don't currently run at a profit. You can include periods of Parental Leave Pay if you've taken them in the 13 months before the birth or adoption.

Some exceptions to the work test apply for pregnancy related illness, complications and premature birth.

10.3 Exceptions to the work test

You may still meet the work test if you had to stop working due to:

- pregnancy related illness or complications
- a premature birth
- family and domestic violence
- a severe medical condition (for either yourself or an immediate family member you care for)
- a natural disaster declared by the Commonwealth or a state or territory
- working in a dangerous job that was a risk to your pregnancy.

You may need to give us proof confirming you couldn't work due to one of the above circumstances.

For more information, go to servicessaustralia.gov.au/parentalleavepay

If you're affected by family and domestic violence and in immediate danger, call **000**. You can also talk to one of our social workers by visiting a service centre or calling **136 150** and asking to speak with a social worker.

For more information, go to servicessaustralia.gov.au/domesticviolence

You may meet the Dangerous Jobs provision if all the following apply:

- you're pregnant or the birth mother of a newborn child
- you stopped work because a workplace hazard was a risk to your pregnancy
- you won't meet work requirements in the 13 month work test period ending the day before your child's birth.

If you meet the provision, we'll move your work test period. It will no longer be the 13 month period ending the day before your child's birth. Instead, your 13 month work test period will end the day you stopped work. You'll still need to meet the work test in this earlier period to be eligible for Parental Leave Pay.

You'll need to provide proof confirming the type of work you were doing before your child's birth. You'll also need to provide proof that you stopped work because workplace hazards were a risk to your pregnancy. This may include:

- a statutory declaration of your job description
- existing and/or new work contracts of work performed
- a copy of the industry regulation or guidelines that confirm you were unable to continue working due to your pregnancy.

10.4 How you will get Parental Leave Pay

We'll provide your Parental Leave Pay directly to you in either fortnightly or 6-weekly instalments. How we pay you depends on your preferred instalment method.

10.5 Checking on your business

To get Parental Leave Pay you must be on leave or not working.

When you get Parental Leave Pay, you won't be able to work on any day you choose to get this payment. This includes actively running your business or daily operations.

You also can't spend more than one hour doing occasional tasks, such as any of the following:

- paying an account
- checking on the delivery of an order
- approving the business accounts
- dealing with ad hoc disputes
- organising a repair
- organising replacement staff to manage your absence
- maintaining a basic level of contact with clients
- keeping your professional skills up to date.

10.6 Performing work

You can't get Parental Leave Pay on any days that you perform paid work.

You must tell us if your situation changes and you need to work on a day you asked to get Parental Leave Pay. This includes actively running your business or maintaining the daily operations of your business.

You can do this online by signing in to your Centrelink online account through myGov, then selecting Parental Leave Pay Circumstances.

In most cases we'll return this day to your balance of unclaimed days. You can claim it later.

11. Using Business Hub

Go to servicessaustralia.gov.au/businesshub and select 'How to use'.

11.1 Set up or update your business' details

Once you've registered for a PRODA account, you'll need to do both of the following:

- apply for Paid Parental Leave Services
- set up your business' details in Business Hub.

This will help you to provide all the following:

Business Details: allows you to provide general information about your business (for example, trading details or address).

Contacts: allows you to provide contact details and assign users acting on behalf of your business with specific access roles.

Payment Destination Details: allows you to set up Payment Destinations. This is the business bank account you want funds to go into. It's also your instalment method for getting funds, your pay cycle and pay cut-off details. You can set up more than one Payment Destination if you want. This can be useful to manage Parental Leave Pay for different employees. Especially if they're on different pay cycles, work in different locations, have different shifts, or are in different divisions of the business.

Opt-in details: allows you to opt-in to provide Parental Leave Pay. This is for other eligible employees who we don't normally require you to pay.

Paid Parental Leave reports/Payment Advice details: lets you choose one viewable Payment Advice format.

Go to servicessaustralia.gov.au/businesshub and select 'How to use'.

11.2 Accept or ask for a review of your role in providing Parental Leave Pay

You can also accept or ask for a review of your role in providing Parental Leave Pay to an employee. Select the Providing Parental Leave Pay for new claimant's tile in Business Hub.

If you accept, we'll send you a confirmation notice. Watch out for further advice about when you'll get the funds.

How to accept your role in providing Parental Leave Pay

We'll ask you to confirm that you accept our Employer Determination decision and to provide your:

- business bank account and business contact details
- ABN
- employee's pay cycle and pay cut-off details.

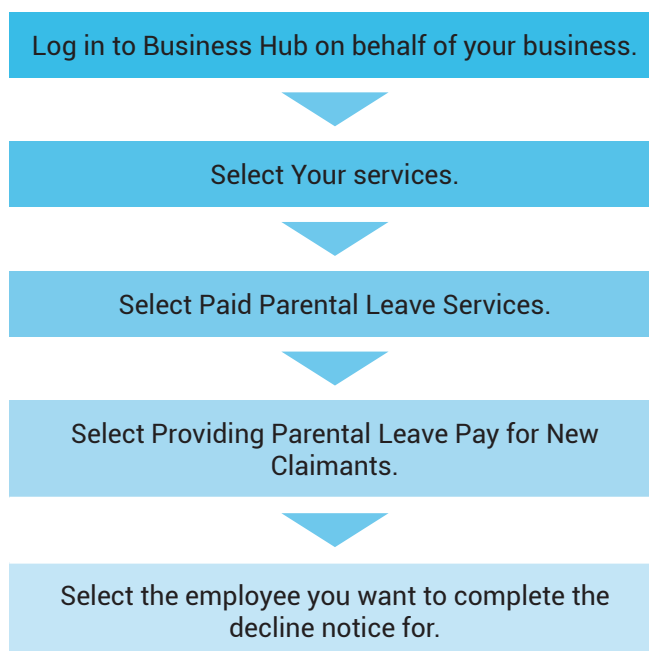
If you have more than one employee getting Parental Leave Pay, you may want to set up different Payment Destinations. This can be useful to manage Parental Leave Pay for employees who are either:

- on different pay cycles
- in different locations
- in different divisions of the business.

You may not be able to identify the employee getting Parental Leave Pay. This may happen if they used a different name on their Parental Leave Pay claim, such as a maiden name or married name. The Employer Determination letter will include an employee identification number and other names provided by the customer in their claim.

We'll be in touch with you to let you know when payments will start.

How to ask for a review of your role in providing Parental Leave Pay



As part of this, you'll need to follow the steps to ask for a review and do all the following:

- decline our decision that you'll provide Parental Leave Pay
- provide a reason as to why you don't accept the Employer Determination
- upload supporting documents.

If you ask for a review, you'll need to provide supporting documents. You can do this securely through the Providing Parental Leave Pay for new claimant's tile in Business Hub. For example, you may supply a letter on your business' letterhead stating when you stopped employing the person.

Select 'Upload Documents' and attach your document. Make sure you remove any password protection and compress your document into a ZIP file first. We can accept documents with the following file extensions:

- doc, docx
- pdf
- xls, xlsx
- csv
- jpg, jpeg
- bmp
- png.

Once you submit your supporting documents, we'll review your role in providing Parental Leave Pay. We'll let you know the outcome of your review.

11.3 Tell us if your employee's circumstances change

Once you have accepted your role for an employee, you can let us know if their circumstances change. For example, if they have worked on a Parental Leave Pay day or no longer work for you. You can do this through the Providing Parental Leave Pay for existing claimant's tile in Business Hub. An employee list will display.

This employee list will show information about your employees who are on the Paid Parental Leave scheme. It will include their employee ID, employee name and employee alias, if they provided this in their claim. You can search for a particular employee using the employee name only, not using the employee alias.

Select the employee, then you can supply supporting documents. For example, if your employee's work arrangements on a Parental Leave Pay day have changed, include details explaining what changed and which Parental Leave Pay Day it related to. You could supply a payroll indicating the work on a Parental Leave Pay day, including the date and hours worked.

Select 'Upload Documents' and attach your document. Make sure you remove any password protection and compress your document into a ZIP file first. We can accept documents with the following file extensions:

- doc, docx
- pdf
- xls, xlsx
- csv
- jpg, jpeg
- bmp
- png.

Once you submit the supporting documents, we'll investigate the change of circumstances.

11.4 Get your mail online

To make things easier, you can view letters and advices from us online. This will also reduce mail sent to your postal address.

You need a PDF viewer to use this service. You can view online letters for 2 years before they're archived. You can search in 90 day periods. However, payment advices can only be viewed for 90 days. In this time, you'll need to print or save the letters and payment advice for your own records. These won't be available after they've been archived.

Managing your personnel and assigning user access is self-managed within your organisation. Having the Online Correspondence access role allows you or personnel acting on behalf of your organisation to get online letters.

Go to servicesaustralia.gov.au/businesshub and select 'How to use'

When mail is available for viewing, we'll send you an email to let you know. Make sure you check your email settings so any email we send you isn't directed into the Junk or Spam email folder.

To view your mail go to 'Letters' from the Paid Parental Leave service Home screen.

11.5 Receiving payment advices online

You can choose to get your advice in PDF, HTML, CSV or XML format and it will be available from the Paid Parental Leave scheme Reports tile.

Advice is stored for 90 days before being archived.

Remember: whether you use online mail or standard post, you need to keep records of funds you've got from us and Parental Leave Pay provided to your employees. You must keep these records for at least 7 years.

12. Appendix A – Where to get more information

For further information about your role in the Paid Parental Leave scheme:

- go to servicesaustralia.gov.au/pplemployers
- call us on **131 158**.

For more information on Parental Leave Pay if you're a parent, go to servicesaustralia.gov.au/parentalleavepay

For further information about registering for PRODA:

- go to servicesaustralia.gov.au/proda
- call our Provider Digital Access helpdesk on **1800 700 199**
- email proda@servicesaustralia.gov.au

For further information about registering for Paid Parental Leave Services in Business Hub:

- go to servicesaustralia.gov.au/businesshub
- call us on **131 158**.

For more information about working entitlements and workplace obligations, contact the Fair Work Ombudsman:

- go to fairwork.gov.au
- call **131 394**.

For more information about employer-provided schemes and the Paid Parental Leave scheme:

- go to wgea.gov.au

For more information about small business:

- go to business.gov.au
- call **132 846**.

13. Appendix B – What we mean by – table of terms and definitions

What we say	What we mean
Adjusted taxable income	<p>This is the sum of a person's:</p> <ul style="list-style-type: none"> • taxable income • reportable fringe benefits • reportable superannuation contributions • total net investment loss • tax free pensions or benefits • foreign income • tax exempt foreign income • less child support they have paid. <p>For more information, go to servicessaustralia.gov.au/adjustedtaxableincome</p>
Australian-based	<p>The employee is Australian-based if either:</p> <ul style="list-style-type: none"> • their primary place of work is in Australia • they're an employee of an Australian government employer.
Australian resident	<p>An Australian resident is a person who resides in Australia and is any of the following:</p> <ul style="list-style-type: none"> • an Australian citizen • a permanent visa holder • a protected special category visa holder.
Business Hub	<p>A secure portal that lets you do business with us online. For more information, go to servicessaustralia.gov.au/businesshub</p>
Business Payment Destination	<p>The business bank account you want to get Parental Leave Pay funds into. Read more in section 11.2.</p>
Casual employees	<p>You pay casual employees based on the number of hours they work. They're usually not guaranteed a certain amount of hours of work per week. However, they can work or you may expect them to work on a regular and systematic basis. You pay casuals a higher rate of pay, called a 'casual loading'. This is instead of some of the benefits full-time and part-time employees get. For example, casuals don't usually get paid annual leave or sick leave.</p>
Digital Assistant	<p>Business Hub has a digital assistant to answer your questions. Select "Ask a question" for information about payments and services. It also helps you use Business Hub.</p>
Employer Determination letter	<p>A letter we will send you if we decide you must provide Parental Leave Pay to an employee. Read more about your requirement to provide Parental Leave Pay in section 5.3.</p>
Essential worker	<p>If they either:</p> <ul style="list-style-type: none"> • have specific skills essential in responding to an emergency • are involved in the production of goods or the delivery of services essential in responding to an emergency.
Exceptions to the work test	<p>A person may have an exception to the work test if they experienced any of the following during their work test period:</p> <ul style="list-style-type: none"> • a pregnancy related illness or complication • a premature birth • severe medical condition (the employee or someone they are caring for) • a natural disaster declared by the Commonwealth or a state or territory • family and domestic violence.
Full-time employees	<p>Full-time employees work an average of 38 hours per week and usually have ongoing employment. Full-time employees are entitled to all of the conditions of the National Employment Standards. Other conditions will come from any award or agreement that applies.</p>

What we say	What we mean
Mandatory employee	An employee who is eligible for Parental Leave Pay and your business is obligated to provide it to them. They can include permanent full-time and part-time employees. They can also include casual employees who are employed on a regular and systematic basis and have an expectation of continuing employment with you. Read more in section 3.2.
Non-mandatory employee	An employee who is eligible for Parental Leave Pay and your business isn't obligated to provide it to them. Read more in sections 3.2 and 3.3.
Online Letters	Allows you to get letters and advices from us online through Business Hub rather than in the post. Read more in section 11.4.
Opt-in	A choice you have to provide Parental Leave Pay to non-mandatory employees. Read more in section 3.3.
Overpayment of Paid Parental Leave funds	We have paid you more Paid Parental Leave funds than you require. Read more in section 7.3.
Overpayment of Parental Leave Pay	You have provided Parental Leave Pay to your employee that they aren't entitled to. Read more in section 7.3.
Paid Parental Leave funds	Amounts we pay you so you can provide your employee's Parental Leave Pay.
Paid Parental Leave scheme	An Australian Government-funded scheme that supports parents financially while they're off work caring for a newborn or recently adopted child. Parental Leave Pay is the payment available to families under the scheme.
Paid Parental Leave Superannuation Contribution	A superannuation contribution paid by the Australian Taxation Office based on the superannuation guarantee rate for customers getting government funded Parental Leave Pay where the child is born or adopted from 1 July 2025.
Parental Leave Pay	A payment available to eligible working parents under the Paid Parental Leave scheme. Depending on their child's date of birth or adoption it can be up to either: <ul style="list-style-type: none"> • 20 weeks if their child's birth or adoption was from 1 July 2023 • 22 weeks if their child's birth or adoption was from 1 July 2024 • 24 weeks if their child's birth or adoption was from 1 July 2025.
Parental Leave Pay day(s)	A day for which a family is getting Parental Leave Pay. Parental Leave Pay days can be taken as any of the following: <ul style="list-style-type: none"> • a single block • multiple smaller blocks • single days • smaller blocks combined with single days.
Part-time employees	Part-time employees work an average of less than 38 hours per week. They're usually hired on an ongoing basis and work the same set of hours. Part-time employees are entitled to the same things as full-time employees, but on a 'pro rata' basis. This means that it's based on the number of hours they work.
Payment advice	A notice we send you every time we deposit Parental Leave Pay funds into your business bank account. Read more in section 6.1.
Provider Digital Access (PRODA)	An online identity authentication system that provides secure, self-service access to Business Hub. For more information and to register, go to servicesaustralia.gov.au/proda
Working	An employee is working on a day if they perform an hour or more of paid work. Employees can't get Parental Leave Pay when they're working. Exceptions apply for an allowable reason (read more in section 7.5).
Working on a Parental Leave Pay day	An employee has worked on a day if they perform an hour or more of paid work. Where an employee works on a Paid Parental Leave day, you need to tell us by logging onto PRODA to access Business Hub. If this occurs on a weekday during the employer paid block, we will pay future instalments to your employee.
Work Test	To be eligible for Parental Leave Pay, a person needs to meet the work test or have an exception. They must have done all of the following: <ul style="list-style-type: none"> • worked at least 10 months of the 13 months prior to the birth or adoption of their child • worked at least 330 hours in that 10 month period • had no more than a 12 week break between each work day in that 10 month period.

14. Appendix C – Examples of delivering Parental Leave Pay

Examples to help you understand how your employee's choices may impact your obligations.

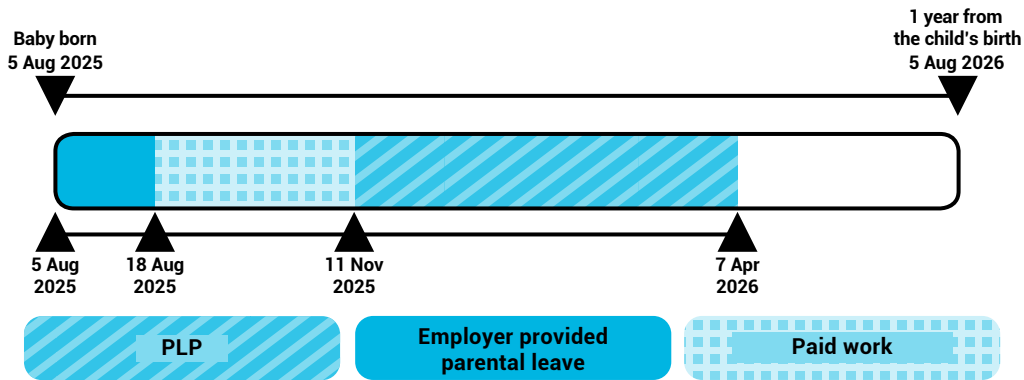
Example 1 Employer required to pay as employee getting a single block for weekdays

Yusif works as a plumber in the construction industry. Under Yusif's agreement he is entitled to 2 weeks paid parental leave from his employer. He and his partner Fatima are entitled to 120 days, or 24 weeks of Parental Leave Pay to share. Fatima has shared 105 days of Parental Leave Pay with Yusif.

Fatima has a baby on 5 August 2025.

Yusif initially takes his 2 weeks of employer funded parental leave from 5 August 2025 to 18 August 2025, then returns to work. On 11 November 2025, Yusif takes unpaid parental leave from his employer to take over care of his baby while Fatima returns to work. He decides to use all 105 days of Parental Leave Pay in a block from 11 November 2025 to 7 April 2026 for 21 weeks Monday to Friday.

Yusif's employer must pay him in line with his usual pay cycle.



Example 2 Employer required to pay first block

Zia works part time as a registered nurse at a hospital. Zia is entitled to 14 weeks of paid maternity leave from her employer.

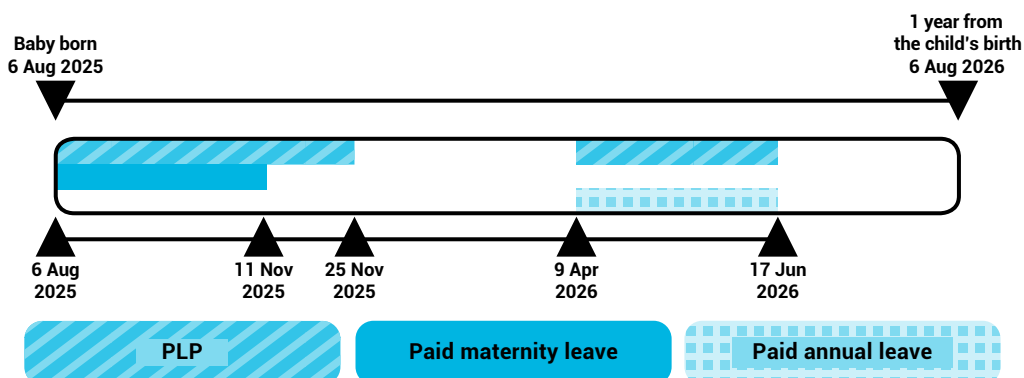
Zia has a baby on 6 August 2025.

Zia initially takes her 14 weeks of paid maternity leave from her employer from 6 August 2025 to 11 November 2025, and 2 weeks of unpaid parental leave, from 11 November 2025 to 25 November 2025. At the same time, she takes 16 weeks of Parental Leave Pay, from 6 August 2025 to 25 November 2025.

Zia's employer will need to provide the initial 16 week block of Parental Leave Pay in line with her normal pay cycle. As she has chosen to take her Parental Leave Pay over multiple blocks, we'll pay the remaining Parental Leave Pay to her directly.

Zia then returns to work and takes the remaining 8 weeks of Parental Leave Pay from 9 April 2026 to 17 June 2026.

Her employer will pay her regular earnings during her 8 weeks of annual leave. We pay her Parental Leave Pay directly.

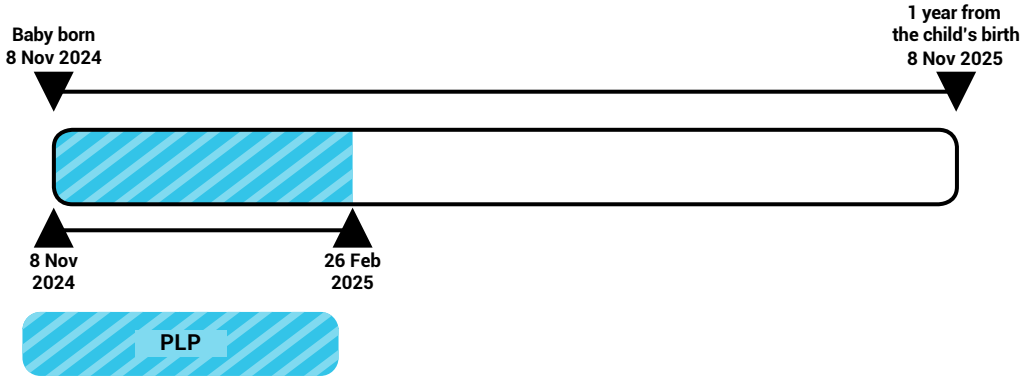


Example 3 Employer not required to pay as employee claiming weekends

Nadia works as a permanent part time Sales Assistant in a busy retail store. Nadia has no entitlement to paid maternity leave from her employer. She is entitled to a maximum of 110 days, or 22 weeks of Parental Leave Pay.

She chooses to take all 110 days of Parental Leave Pay starting from her child's date of birth. Rather than taking them on weekdays over 22 weeks, she decides to get Parental Leave Pay for weekends also. As there are weekends in Nadia's block of payment, we'll pay her directly.

Nadia has a baby on 8 November 2024.



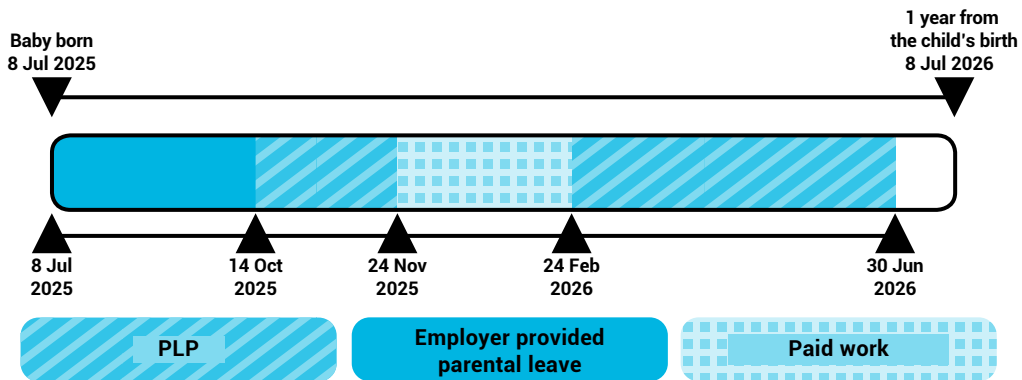
Example 4 Employer not required to pay as employee gets a smaller block of payment

Peter is adopting a child in July 2025.

Peter works full time as a teacher. Peter is eligible for 14 weeks of paid parental leave from his employer. He is also entitled to 120 days, or 24 weeks of Parental Leave Pay.

Peter takes 14 weeks of employer provided Parental Leave Pay from 8 July 2025 to 14 October 2025. Then from 14 October 2025 to 24 November 2025 takes unpaid leave from his work while he uses 6 weeks of Parental Leave Pay. As his first block is shorter than 8 weeks, we'll pay Peter directly.

Peter's child Tom enters his care on 8 July 2025.



15. Appendix D – How to read a payment advice

The advice is designed so you can reconcile Paid Parental Leave funds we've provided to you with each employee who is due to get Parental Leave Pay, and the relevant funding period.

Each advice contains the:

- date we have provided funds to you
- bank account we paid the funds into
- name of the employee (and their employee identification number if applicable)
- gross amount of funds we've paid you for each employee
- daily rate of Parental Leave Pay your employee is entitled to
- start and end dates of the funding amount period for each employee.

15.1 Terms used in a payment advice

The first section of the advice contains information about your business. The following information is included:

Payment delivery date: the date you'll get Paid Parental Leave funds from us.

Business name: your business and/or trading name

Business payment destination: the short description you provided us for your nominated business bank account, Paid Parental Leave funds instalment method, pay cut-off date and pay cycle frequency.

Australian Business Number (ABN): your Australian Business Number.

Centrelink Reference Number (CRN): your Centrelink Reference Number – this number is useful when communicating with us.

Business BSB: the BSB for the business bank account we have deposited funds into.

Business account number: the account number for the business bank account we have deposited funds into.

The second section of the advice has a list of employees we've provided you Paid Parental Leave funds for. The following information is included:

Employee name: the employee's family name followed by their first given name and the initial of their second given name.

Employee ID: the employee's payroll number provided for your reference – your employee provided this number to us when they claimed Parental Leave Pay but you can update it online through Business Hub.

Paid Parental Leave (PPL) claim reference: a unique identifier allocated to the employee's claim.

Funding amount: the amount we have provided to you for the employee in this period.

Daily rate: this is the rate of Parental Leave Pay your employee is entitled to (before tax). Parental Leave Pay is payable for each day in a standard working week (Monday to Friday) that falls in the period.

Daily rate (before tax) = Hourly rate of the National Minimum Wage x 7.6 (hours in standard working day).

Funding period: the period relevant to the funding amount provided for this employee in this instalment.

Funding period start date: the start date is the first day of the funding period.

Funding period end date: the end date is the last day of the funding period.

Payment Group: if you have employees based in different areas of Australia, you may get more than one payment from us for employees listed on the same payment advice.

We classify employees by Payment Group. For example, employees will appear under 'Payment Group A', 'Payment Group B', etc.

Payment Groups are necessary because our database allocates customers to system environments according to their location. Funds for individual employees are grouped together with other employees within that environment before being provided to you. For national businesses, there can be up to 11 different Payment Groups representing each of our database environments.

The following table describes the state that relates to each environment.

Environment	State
K	Australian Capital Territory
K,R,S	New South Wales
B	Northern Territory
B,G	Queensland
A	South Australia
H	Tasmania
J,M	Victoria
P	Western Australia
I	International

15.2 What it means if your employee's name appears twice

When the National Minimum Wage increases, the daily rate of Parental Leave Pay will increase. We'll calculate and adjust Paid Parental Leave funding amounts. When this occurs, your payment advice will show the names of any affected employees on 2 lines. The employee will have one funding period with the old rate, and one funding period with the new rate. The advice will show the length of the funding period for each rate.

If we've already given you funds before the daily rate increases, we'll pay you the difference in the rate in your next instalment. You should continue to pay your employee at the old rate until you get the additional funds from us. When you do get the additional funds, provide them to your employee as a back payment.

15.3 File formats

You can view or download your payment advice in PDF, HTML, CSV or XML format.

PDF (Portable Document Format) is an open standard document format. Advantages of PDF include:

- a user friendly presentation of information in a document format
- the file can be printed
- it requires limited IT capacity.

HTML (HyperText Markup Language) is the standard web based format for information. Advantages of HTML include:

- a user friendly presentation of information
- the file can be printed
- it requires limited IT capacity.

CSV (Comma Separated Values) is a generic spreadsheet format. CSV files can be loaded into various spreadsheet applications, such as Microsoft Excel, Notepad or WordPad. If you are using Microsoft Excel, it is important to ensure the date format is set as ddmmyyyy prior to downloading and saving the CSV file into Microsoft Excel. The date format ddmmyyyy is compatible with the CSV file date format. If the date format isn't set as ddmmyyyy when the CSV file is downloaded and saved in Microsoft Excel the leading 0 from the date value may drop off, resulting in the date format displayed as dmyyyy. You can fix this by changing the date format settings in your Microsoft Excel spreadsheet to ddmmyyyy. Alternatively, instead of using Microsoft Excel you can download and open the CSV file in Notepad or WordPad which will maintain the correct CSV file date format of ddmmyyyy. Advantages of CSV include the ability to:

- process data using macros or similar
- copy and paste data into other applications
- manipulate data within the file.

XML (Extendable Markup Language) is a string of data that hasn't been formatted. This format may be most suitable if you have a large number of employees getting Parental Leave Pay and a fully automated accounting system. Development of software to process and integrate the data into the system may be necessary. Advantages of XML are that:

- all available data is provided for you to select which data to use
- data can be loaded into any operating system with an interpreter program.

15.4 Sample reports

This attachment includes a sample output of a payment advice in PDF, HTML, CSV and XML file formats. It also provides details of the transactions and data elements in CSV and XML formats.

The employer's name in the sample report is Best Foods Pty Ltd and their ABN is 12354678912. We have allocated them a Customer Reference Number (CRN) of 123 456 789X. They have provided us with 'Fortnightly Night Staff' as the name of their Payment Destination. This Payment Destination has a BSB of 123456, Account Number of 123456789, and they have requested fortnightly payments of Paid Parental Leave funds from us.

We have provided funds for their employee's 13 August 2021 pay date. The employer has a payroll cut-off 2 days before the pay date. This means they need to have the funds from us by 9 August 2021. We provided the funds on 2 August 2021 to ensure the employer has the funds on time to meet their cut-off.

The employer has a fortnightly pay cycle and pays their employees in arrears. This means that on 13 August 2021, the employer would be paying amounts for the pay period from 30 July 2021 through to 12 August 2021 inclusive.

The Paid Parental Leave funds relate to 5 employees split across 2 Payment Groups. Funds relating to 3 employees – Mary, Susan and Melanie – were a standard whole fortnightly amount. Funds relating to Janet-Leigh included 2 whole fortnightly amounts. Funds relating to Kelly were an incomplete fortnight – this may occur at the end of an employee's Paid Parental Leave period or connected Flexible Paid Parental Leave days.

PDF output format

If you choose to get your advices in PDF format or as paper advices in the post, you will get a table outlining the breakdown of Paid Parental Leave funds per employee.

This is a sample output of the PDF or paper version of a payment advice.

Paid Parental Leave - Centrelink Payment Advice			Payment Delivery Date: 31 July 2017			
Best Food Pty Ltd			Fortnightly Night Staff			
ABN: 12345678912	CRN: 123.456.789X		BSB: 123456 Account Number: 123456789			

Employee Name	Employee Id	PPL Claim Ref	Funding Amount	Daily Rate	Funding Period	
					Start Date	End Date
White Mary M	123456789	PA00000068T/001	\$1390.00	\$139.00	3 Aug 2017	16 Aug 2017
Green Susan J	11123456	PA00000023T/001	\$1390.00	\$139.00	10 Aug 2017	23 Aug 2017
Black Janet-Leigh K	73673556	PA00000094R/001	\$2780.00	\$139.00	3 Aug 2017	30 Aug 2017
Total Payment Group A			\$5560.00			
Brown, Melanie	625555	PG00000368T/002	\$1390.00	\$139.00	3 Aug 2017	16 Aug 2017
Grey Kelly S	1236666	PG00000428T/001	\$ 139.00	\$139.00	17 Aug 2017	17 Aug 2017
Total Payment Group G			\$1529.00			
Total Payment All Groups			\$7089.00			

HTML output format

If you choose to get your advices in HTML format, you'll get a table outlining the breakdown of Paid Parental Leave funds per employee.

This is a sample output of the HTML version of a payment advice.

Paid Parental Leave scheme – Centrelink Payment Advice			Payment Delivery Date:			
31 July 2017						
Best Foods Pty Ltd			Fortnightly Night Staff			
ABN: 12345678912	CRN: 123 456 789X		BSB: 123456 Account Number:			
123456789						

Employee Name	Employee Id	PPL Claim Ref	Funding Amt \$	Daily Rate \$	Funding Period	
					Start Date	End Date
White Mary M	123456789	PA00000068T/001	1390.00	139.00	3 Aug 2017	16 Aug 2017
Green Susan J	11123456	PA00000023T/001	1390.00	139.00	10 Aug 2017	23 Aug 2017
Black Janet-Leigh K	73673556	PA00000094R/001	2780.00	139.00	3 Aug 2017	30 Aug 2017
Total Payment Group A			5560.00			
Brown Melanie	625555	PG00000368T/002	1390.00	139.00	3 Aug 2017	16 Aug 2017
Grey Kelly S	1236666	PG00000428T/001	139.00	139.00	17 Aug 2017	17 Aug 2017
Total Payment Group G			1529.00			
Total Payment All Groups			7089.00			

CSV output format

If you choose to get your advices in CSV format, you'll get the following transactions.

CSV – PYI523: Employer details

This transaction identifies you and the Payment Destination.

Field Name	Format	Field Length	Description/Value
Transaction Code	Alphanumeric	10	Identifies the source transaction (PYI523)
Business Name	String	120	Your business name
Business ABN	Numeric	11	Your Australian Business Number
Business CRN	Alphanumeric	10	Your Centrelink Reference Number
Payment Destination Name	String	30	The short description you provided for your nominated bank account, Paid Parental Leave funds instalment method and pay cut-off date and frequency
Delivery Date	Alphanumeric	8	The date the payment will be deposited into your nominated bank account Format: ddmmyyyy
Payment Frequency	Alphanumeric	3	Value equals either 2WE (fortnightly) or 6WE (6-weekly)
Bank Account Name	String	30	The name on your bank account
BSB number	Numeric	6	Your bank sub branch number
Bank Account Number	String	9	Your bank account number

CSV – PYI522: Payment report

This transaction identifies the employees we have paid you for. There is one of these transactions for each employee included in the total payment. This transaction will be sent each time we pay you.

Field Name	Format	Field Length	Description/Value
Transaction Code	Alphanumeric	10	Identifies the Source Transaction (PYI522)
Payment Destination Name	Free text	30	The short description you provided for your nominated bank account, Paid Parental Leave funding amount instalment method and pay cut-off date and frequency
Employee Name	Alphanumeric	26	This field contains your employee's name Format: SURNAME<SPACE>FIRSTNAME<SPACE>INITIAL
Employee Identification	String	20	Your identification number for the employee
PPL Claim Reference	String	15	Identifies the PPL claim which is being paid Format: aannnnnnnna/nnn Example: PA00000068T/001
Centrelink Environment ID	Alpha	1	The Payment Group of the employee, determined by our system environment Valid Values: A, B, G, H, I, J, K, M, R, S, P
Delivery Date	Alphanumeric	8	Date the payment is due to be deposited into your bank account Format: ddmmyyyy
Payment Amount	Numeric	8	This field contains the gross amount paid for the period for this employee. It is the actual amount we have paid you for the stated period Format: 00000000 cents
Daily Rate	Numeric	8	The daily rate paid for the employee Format: 00000000 cents
Period Start Date	Alphanumeric	8	Format: ddmmyyyy
Period End Date	Alphanumeric	8	Format: ddmmyyyy

CSV – PYI542: Total payment reconciliation

Grouped payments are deposited into your nominated bank account on a regular basis. They are grouped by delivery date, benefit group (which will always be PPL) and the Payment Group (our system environment) from which the 34 Services Australia payment was made.

The reconciliation transactions (PYI542) are designed to Centrelink Business with reconciling the grouped payments deposited into your bank account with the individual employee payments reported on the PYI522 transactions.

Field Name	Format	Field Length	Description/Value
Transaction Code	Alphanumeric	10	Identifies the source transaction (PYI523)
Payment Destination Name	Alpha	30	The short description you provided for your nominated bank account, Paid Parental Leave funds instalment method, and pay cut-off date and frequency
Centrelink Environment ID	Alpha	1	The Payment Group of the employee, determined by our system environment Valid Values: A, B, G, H, I, J, K, M, R, S, P
Delivery Date	Alphanumeric	8	Date the payment is due to be deposited into your bank account Format: ddmmyyyy
Total Payment Amount	Numeric	10	Sum of all employee payment transactions for this payroll, delivery date and environment, in cents Format: 0000000000 cents

CSV – PYI543 Parental Leave Pay: National reconciliation

This transaction gives the totals of payments from across all our system environments.

Field Name	Format	Field Length	Description/Value
Transaction Code	Alphanumeric	10	Identifies the Source Transaction (PYI543)
Payment Destination Name	Alpha	30	The short description you provided for your nominated bank account, Paid Parental Leave funds instalment method, and pay cut-off date and frequency
Delivery Date	AAAlphanumeric	8	Date the payment is due to be deposited into your bank account Format: ddmmyyyy
Total Payment Amount	Numeric	10	Sum of all employee payment transactions for this payroll, delivery date and environment, in cents Format: 0000000000 cents

PYI523,BEST FOODS PTY LTD,12345678912,123456789X,FORTNIGHTLY NIGHT STAFF,02082021,2WE,BEST FOODS,123456,123456789
PYI522,FORTNIGHTLY NIGHT STAFF,WHITE MARY M,123456789,PA00000068T/001,A,02082021,139000,13900,05082021,18082021
PYI522,FORTNIGHTLY NIGHT STAFF,GREEN SUSAN J,11123456,PA00000023T/001,A,02082021,139000,13900,12082021,26082021
PYI522,FORTNIGHTLY NIGHT STAFF,BLACK JANET-LEIGH K,73673556,PA00000094R/001,A,02082021,278000,13900,05082021,02092021
PYI542,FORTNIGHTLY NIGHT STAFF,A,31072017,556000
PYI522,FORTNIGHTLY NIGHT STAFF,BROWN MELANIE,625555,PG00000368T/002,G,02082021,139000,13900,05082021,18082021
PYI522,FORTNIGHTLY NIGHT STAFF,GREY KELLY S,1236666,PG00000428T/001,G,02082021,13900,13900,19082021,19082021
PYI542,FORTNIGHTLY NIGHT STAFF,G,02082021,152900
PYI543,FORTNIGHTLY NIGHT STAFF,02082021,708900

If you choose to get your advices in XML format, you will get a report consisting of several sections.

The sections will be:

1. Employer Details

- Transaction type of PYI523
- Your Centrelink Reference Number
- Report format
- Report date
- Payment Destination Name
- Your business name
- Your ABN
- Delivery date of the payment
- Funding payment frequency
- Your bank account name
- Your bank account BSB
- Your bank account number

2. Employee payment details – occurs multiple times according to the number of employees

- Transaction type of PYI522
- Environment identification
- Employee name
- Employee identification
- PPL Claim Reference Number
- Delivery date
- Funding amount for this employee
- Daily rate
- Start date of the funding period
- End date of the funding period

3. Reconciliation Data for each local environment

- Transaction type of PYI542
- Environment ID
- Delivery date
- Total amount paid

4. Reconciliation Data total for all environments

- Transaction type of PYI543
- Payment Destination Name
- Delivery date
- Total amount paid

XML Elements

This transaction identifies the employees we have paid you for. There is one of these transactions for each employee included in the total payment. This transaction will be sent each time we pay you.

Name	Type	Length	Description	Valid Values
<pplTrnData>			Paid Parental Leave transaction data signifying the start of this report	
<payDestRpt>			The Payment Destination relating to this report	
<batchHdr>				
<trnType>	Alphanumeric	6	Transaction type	Value: PY1523 header transaction under <payDestRpt> and <btchHdr> PY1522 payment transaction for each employee under <batchData>, <payGrp> and <payTrn> PY1542 totals for each group of employees under <batchData>, <payGrp> and <payGrpTot> PY1543 Total amount of PPL funding paid to your bank account. Under <batchData>, <payGrp> and <payAllGrpTot>.
<tpId>	Alphanumeric	10	Our identification for your organisation – the CRN given to you by us	Format: nnnnnnnnna Example: 123456789X
<rptFmt>	Alpha	3	The format of the report	Value = XML
<rptDate>	Numeric	10	The date of the report	Format: yyyy-mm-dd
<payDestDesc>	String	830	The description you gave us to identify the Payment Destination	Free text
<busName>	String	120	Your business name	Free text
<emplyrABN>	Numeric	11	Your Australian Business Number	
<dlvryDate>	Numeric	10	The date the funds will be deposited into your bank account	Format: yyyy-mm-dd
<pplPayFreq>	Alphanumeric	3	Your Paid Parental Leave funds instalment method	Value: 2WE = fortnightly 6WE = 6 weekly
<acctName>	Alphanumeric	30	The name on your bank account	Format: free text
<acctBSB>	Numeric	6	Your bank sub branch number	
<acctNum>	String	9	Your bank account number	
<batchData>			The start of the data	
<payGrp>			The payment data for a group of employees according to our Payment Groups (system environments) This will be repeated for each Payment Group	

Name	Type	Length	Description	Valid Values
<payTrn>			Payment transaction data follows. One PYI522 for each employee included in this payment Repeated for each employee for whom Parental Leave Pay is included	
<trnType>	Alphanumeric	6	Transaction type	PYI522 payment transaction for each employee
<envId>	Alpha	1	The Payment Group of the employee, determined by our system environment	Valid Values: A, B, G, H, I, J, K, M, R, S, P.
<empName>	String	26	The name of the employee	Surname<space>First Name<space>Middle initial
<empld>	String	23	The employee identifier	Free text as provided by the employee and/or you
<pplClaimRef>	String	15	The PPL reference and claim number made up of 2 alpha 8numeric 1alpha /3numeric. No spaces	Format: aannnnnnnna/nnn For example: PB00000001F/001
<payAmt>	String	8	The gross amount paid for this employee in cents	Format: 00000000
<payDlyRate>	String	8	The daily rate for this payment, in cents	Format: 00000000
<payStartDate>	Numeric	10	The start date of the funding period	Format: yyyy-mm-dd
<payEndDate>	Numeric	10	The end date of the funding period	Format: yyyy-mm-dd
<totPayAmt>	String	10	The total payment for employees at the Payment Group (our system environment) level within the <payGrpTot> node, in cents. The total amount for all groups when in the <payAllGrpTot> node	Format: 0000000000
<payGrpTot>			The node indicating the group totals follow for each Payment Group (environment)	
<trnType>	Alphanumeric	6	Transaction type – PYI542 totals for each group of employees under <batchData>, <payGrp> and <payGrpTot>	Value: PYI542

XML sample file – one customer only

The following XML sample file shows the format of the file and where each section repeats with additional employees and Payment Groups.



XML SAMPLE FILE – COMPLETE EXAMPLE

The following XML sample file shows a full example of an employer with multiple employees and Payment Groups.

```
<pplTrnData>
  <payDestRpt>
    <batchHdr>
      <trnType>PYI523</trnType>
      <tpld>123456789X</tpld>
      <rptFmt>XML</rptFmt>
      <rptDate>20210802 </rptDate>
      <payDestDesc> FORTNIGHTLY NIGHT STAFF</payDestDesc>
      <busName>BEST FOODS PTY LTD</busName>
      <emplyrABN>12345678912</emplyrABN>
      <dlvryDate>20210802</dlvryDate>
      <pplPayFreq>2WE</pplPayFreq>
      <acctName>BEST FOODS</acctName>
      <acctBSB>123456</acctBSB>
      <acctNum>123456789</acctNum>
    </batchHdr>
    <batchData>
      <payGrp>
        <payTrn>
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          <envld>A</envld>
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Disclaimer

This information is accurate as at March 2026. If you use this publication after that date, please check with us that the details are current.

