

# Paid Parental Leave scheme

## Employer Toolkit

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## What we mean by—table of terms and definitions

What we say	What we mean
Adjusted taxable income	This is the sum of a person's: taxable income

	<p>reportable fringe benefits</p> <p>exempt reportable fringe benefits</p> <p>reportable superannuation contributions</p> <p>total net investment loss</p> <p>tax free pensions or benefits</p> <p>foreign income</p> <p>tax exempt foreign income</p> <p>less child support they have paid.</p> <p>For more information, visit <b>humanservices.gov.au</b> and search 'adjusted taxable income'.</p>
Australian-based	The employee's primary place of work is in Australia or they are employed by an Australian employer.
Australian residence requirements	<p>An Australian resident is a person who resides in Australia and is:</p> <p>an Australian citizen</p> <p>the holder of a permanent visa, or</p> <p>a protected special category visa holder.</p> <p>To receive Parental Leave Pay, the parent must be an Australian resident from their child's date of birth or entry into care until the end of their Paid Parental Leave period.</p>
Casual employees	Casual employees are paid based on the number of hours they work. They usually aren't guaranteed a certain amount of hours of work per week, but can work regular hours. Casuals are often paid a higher rate of pay, called a 'casual loading', 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.
Centrelink Business Online Services	A secure website that lets you do business with us online. You can find out more and register at <b>humanservices.gov.au/centrelinkbusinessonline</b>
Dad and Partner Pay	A two week Australian Government payment under the Paid Parental Leave scheme to help dads or partners take time off work to bond with their newborn or recently adopted child.
Employer Determination letter	<p>A letter we will send you if we decide you are required to provide Parental Leave Pay to an employee.</p> <p>Read more about your requirement to provide Parental Leave Pay in</p>

	section 4.4.
Full-time employees	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.
Keeping in Touch day	A day when your employee performs paid work for you, when they would otherwise be on leave. The Paid Parental Leave scheme has specific rules around this. Read more in section 6.
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, and 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 is not obligated to provide it to them. Read more in sections 3.2 and 3.3.
Opting-in or opt-in	A choice you have to provide Parental Leave Pay to non-mandatory employees. Read more in section 3.3.
Organisational Online Mail	A system that allows you to receive letters and advices from us online through Centrelink Business Online Services rather than in the post. Read more in section 12.4.
Overpayment of Paid Parental Leave funds	We have paid you more Paid Parental Leave funds than you require. Read more in section 5.7.
Overpayment of Parental Leave Pay	You have provided Parental Leave Pay to your employee that they are not entitled to. Read more in section 5.7.
Paid Parental Leave funds	Amounts we pay you so you can provide your employee's Parental Leave Pay.
Paid Parental Leave period	The period during which an employee is entitled to Parental Leave Pay.
Paid Parental Leave scheme	An Australian Government-funded scheme that supports parents financially while they are on leave from work to care for a newborn or recently adopted child. There are two payments available to families under the scheme—

	Parental Leave Pay and Dad and Partner Pay.
Parental Leave Pay	Payment available for up to 18 weeks to eligible working parents under the Paid Parental Leave scheme.
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—which means that it's based on the number of hours they work.
Payment advice	A notice we send you every time we deposit Paid Parental Leave funds into your bank account. Read more in section 5.1.
Payment Destination	The bank account you wish to receive Paid Parental Leave funds into. Read more in section 4.4.
Primary carer	A person with a child in their care where they are the person most meeting the child's physical needs.
Return to work	An employee has returned to work if they perform an hour or more of paid work, other than for an agreed Keeping in Touch day (read more in section 6) or if they are self-employed and return to work to oversee the running of the business (read more in section 11).
Start date	The first day of the employee's Paid Parental Leave period, as nominated by them.

## The Paid Parental Leave scheme in summary

### 2.1 What it is

The government-funded Paid Parental Leave scheme was introduced on 1 January 2011. It provides financial support for parents while they are on leave from work caring for a newborn or recently adopted child.

There are two government-funded payments available to families under the scheme:

- the child's primary carer may receive up to 18 weeks of Parental Leave Pay
- from 1 January 2013, fathers or partners (including adopting parents and same-sex couples) may receive up to two weeks of Dad and Partner Pay.

Both payments are taxable and paid at the rate of the National Minimum Wage.

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

## 2.2 Why we have it

The Paid Parental Leave scheme is designed to:

- recognise that taking time out of the paid workforce to care for a child is part of the usual course of life and work for both parents
- promote equality between men and women and balance between work and family life.

The scheme is also designed to help 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
- in the long-term, through the increased workforce participation of parents.

So, it's great for families but it's also great for you. 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.

It's important to note, the financial support provided by the scheme is designed to complement and supplement any existing entitlements to paid and unpaid leave in connection with birth or adoption of a child.

## 2.3 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, but they must be on paid or unpaid leave and not working to get Parental Leave Pay. To get Dad and Partner Pay, your employee must be on unpaid leave and not working.

And most importantly, your business may be required or may choose to provide Parental Leave Pay to an eligible employee. We'll always give you the funds first.

### Your obligations with Dad and Partner Pay

You are not required to provide Dad and Partner Pay. Because it's only a two week payment, we will always pay your employee directly.

You need to be aware that an employee may approach you about taking unpaid leave so that they can receive Dad and Partner Pay. You may choose to pay your employee a top-up payment to supplement their Dad and Partner Pay. For example, you may decide to pay the difference between your employee's Dad and Partner Pay and their normal wage. A top-up payment is not considered paid leave for the purposes of Dad and Partner Pay eligibility.

It's up to your employee to apply for Dad and Partner Pay with us and negotiate leave with you.

You need to know your employee's leave entitlements including any entitlement they may have to unpaid leave under the National Employment Standards in the *Fair Work Act 2009*. Employees may also have entitlements to leave under a modern award or enterprise agreement. As always, you need to keep a record whenever your employee takes leave.

For more information about parental leave entitlements, visit [fairwork.gov.au](http://fairwork.gov.au) and search 'parental leave'.

## Your obligations with Parental Leave Pay

Detailed information about your obligations are provided throughout this toolkit, but here is a quick overview.

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 and negotiate leave with you.

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

You need to...	You don't need to...
<p>accept our decision or seek a review within 14 days</p> <p>give us your bank account and pay-cycle details so we can provide you with the funds</p> <p>provide Parental Leave Pay to your employee during their Paid Parental Leave period, as per their usual pay cycle</p> <p>withhold tax from Parental Leave Pay</p> <p>give your employee records of payment (for example, pay slips and payment summaries)</p> <p>keep records of funds you've received from us and paid your employee</p> <p>let us know if your employee returns to work or is no longer your employee before the end of their Paid Parental Leave period</p> <p>let us know if your bank account or your employee's pay cycle details change before your employee has received all of their Parental Leave Pay</p> <p>let us know if you receive an incorrect payment or you are unable to provide Parental Leave Pay</p> <p>return any unpaid funds to us</p> <p>let us know if you are ceasing to trade, selling your business, transferring ownership or merging with another business.</p>	<p>fund Parental Leave Pay</p> <p>work out if your employee is eligible</p> <p>provide Parental Leave Pay to short-term employees or those receiving less than eight weeks pay (unless you opt to do so and your employee agrees)</p> <p>provide Parental Leave Pay to independent contractors or someone who stops being your employee</p> <p>provide Parental Leave Pay to your employee before you have received the funds from us</p> <p>make superannuation contributions for Paid Parental Leave payment</p> <p>pay additional workers' compensation premium liabilities</p> <p>pay additional payroll tax</p> <p>accrue additional leave for employees</p> <p>create a new bank account</p> <p>provide regular reports to us</p> <p>separately identify Parental Leave Pay in your annual financial statements.</p>

## 2.4 We're here to help

This toolkit is your comprehensive guide to Parental Leave Pay and what you need to do. To make things easier, almost everything you need to do can be done online.

If you can't find what you need in this toolkit, just call our dedicated National Business Gateway on **131 158** (option 1 then option 3 for Paid parental leave). 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. Simply let us know the language you require when you call the National Business Gateway on **131 158**.

## 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 if they:

- are the primary carer of a newborn or recently adopted child
- meet Australian residency requirements
- have received an individual adjusted taxable income of \$150 000 or less in the financial year before the date of birth or adoption, or date of claim (whichever is earlier)
- are on leave or not working from the time they become the child's primary carer until the end of their Paid Parental Leave period, and
- have met the work test.

To meet the work test your employee must have:

- worked at least 295 days (approximately 10 months) of the last 392 days (approximately 13 months) before the birth or adoption of their child
- worked at least 330 hours in that 10 month period (just over a day a week), and
- had no more than an eight week gap between two consecutive working days.

Employees can count periods of paid leave towards the work test but periods of unpaid leave do not count.

An employee may still meet the work test when other factors are presented, such as multiple employers or if the birth mother has experienced pregnancy related complications or illness related to their pregnancy.

Your employee can include periods of Paid Parental Leave and Dad and Partner Pay they have previously taken in the 13 months before the birth or adoption.

**Note:** an employee may still be eligible for Parental Leave Pay in the event of a stillbirth or infant death. Please refer to section 7.3 for more information.

If you are self-employed and think you may be eligible for Parental Leave Pay, go to section 11 for more information.

### 3.2 How to know if your business needs to provide Parental Leave Pay

We will send you a letter if you are required to provide Parental Leave Pay.

It does not matter if your business is big or small, or how many employees you have; you may be required to participate in the scheme.



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

- has worked for you for at least 12 months before the expected date of birth or adoption
- will be your employee for their Paid Parental Leave period
- is Australian-based, and
- is expected to receive at least eight weeks of Parental Leave Pay.

We call these mandatory employees. They could be permanent full-time, part-time or casual employees.

You don't need to provide Parental Leave Pay to independent contractors, former employees or other employees who don't meet the criteria above.

An employee may often use a different name at work to the name they have used when they have claimed PPL, for example, the employee is employed using their maiden name and they have submitted their Parental Leave Pay claim using their married name. You can contact our National Business Gateway team on **131 158** if you need assistance to confirm an employee's identity.

Your business must have an Australian Business Number (ABN) to participate.

### **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 aren't required to provide it, we call them a non-mandatory employee and we'll pay them directly.

But if you'd like to provide your non-mandatory employee's Parental Leave Pay (and your employee agrees), you can choose to do so.

You can choose to provide Parental Leave Pay for any one of the following groups:

**mandatory employees only**—all employees who you have employed for more than 12 months, will be employed for the duration of their Paid Parental Leave period and who will receive eight weeks or more of Parental Leave Pay

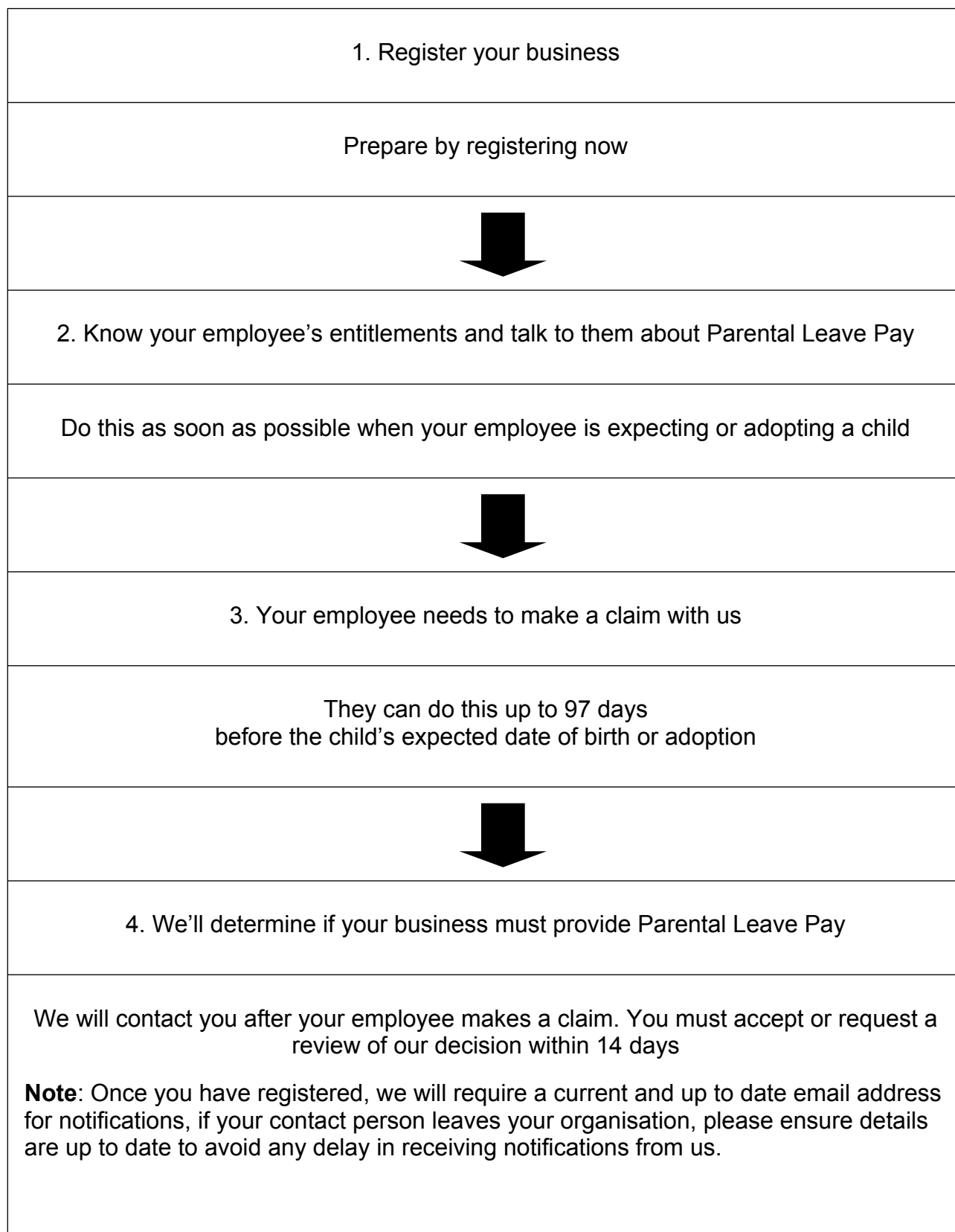
**all employees**—all full-time, part-time, permanent and casual employees, regardless of how long they have been working for you

- **all employees with at least six months tenure**—all employees who have been working for you for at least six months, regardless of whether they are full-time, part-time, permanent or casual
- **all permanent employees**—all employees who are employed on a permanent basis, regardless of how long they have been working for you
- **all permanent employees with at least six months tenure**—all employees who are employed on a permanent basis who have been working for you for at least six months.

We call this opting-in. You can nominate an opt-in date, which means you agree to provide Parental Leave Pay to your chosen employee group from that date. If a non-mandatory employee submits a claim for Parental Leave Pay before your opt-in date, you won't be able to provide their Parental Leave Pay. As claims can be lodged as early as 97 days before the child's expected date of birth or adoption, you will need to opt-in before your employee claims.

You can opt-in when you set up or update your details in Centrelink Business Online Services. Find out how in section 12.1.

## How to prepare for 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 this until we contact you about providing Parental Leave Pay to an employee, but you can prepare by registering early.

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

## Register online—it'll save you time

An AUSKey is a digital credential that allows you to access a range of government online services on behalf of your business. AUSKey has replaced the Australian Taxation Office (ATO) digital certificate, but if you have a current ATO digital certificate you can still use it to access our services. If you don't have an AUSKey, you can get one at [auskey.abr.gov.au](https://auskey.abr.gov.au)

You can register for the scheme with your AUSKey or current ATO digital certificate any time through Centrelink Business Online Services at [humanservices.gov.au/centrelinkbusinessonline](https://humanservices.gov.au/centrelinkbusinessonline)

If you choose not to get an AUSKey, you can still register for Centrelink Business Online Services and can link your registration to your AUSKey later on. Without an AUSKey, you won't be able to add or update your bank details or add new users. You can contact our National Business Gateway on **131 158** and one of our Customer Service Officers will update these details for you.

## Registering over the phone

If you choose not to use Centrelink Business Online Services or you don't have access to the internet, you can register by calling our National Business Gateway on **131 158**.

## Once you've registered

We'll send you notification confirming your registration.

If you've registered online, you can choose to receive letters and payment advices from us through your Centrelink Business Online Services account from now on.

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, otherwise you won't be able to provide their Parental Leave Pay.

Once you have registered, we will require a current and up to date email address for notifications, if your contact person leaves your organisation, please ensure details are up to date to avoid any delay in receiving notifications from us

To find out more about what you can do in Centrelink Business Online Services, see section 12.

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

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

Some topics to cover are:

- what leave is available and how it might be taken 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)
- information about your business your employee needs to provide us when they lodge a claim for Parental Leave Pay (see section 4.3 for a list).

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* give long-term employees and some casual employees 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. Visit [fairwork.gov.au](http://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 cannot 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 that complement the Paid Parental Leave scheme. For example, you could:

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

For more information about employer-provided schemes and how they interact with the Paid Parental Leave scheme, read The *'how to' guide to employer-provided paid parental leave*, available at [www.wgea.gov.au](http://www.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).

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

If you use a computer payroll system, check with your software provider for 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 receive Parental Leave Pay in the calculation of notice periods or severance payments (however, you can if you wish to).

## Workplace discrimination

Protect your business—it's unlawful for you to take adverse action against an employee because of family or carer responsibilities, pregnancy, or their entitlement to unpaid parental leave. Examples of adverse actions are:

- firing an employee
- preventing an employee from using their legal entitlements, such as taking unpaid parental leave or returning to their previous job when they come back from leave

- changing an employee's job to their disadvantage
- treating an employee differently compared to others.

Visit the Fair Work Ombudsman's website at [fairwork.gov.au](http://fairwork.gov.au) for more information about workplace discrimination.

### **4.3 Your employee needs to make a claim with us**

If your employee has decided to claim Parental Leave Pay, they can lodge a claim with us up to three months before the expected date of birth or adoption of their child.

#### **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)
- whether they will still be employed by you when they are receiving Parental Leave Pay (this includes if they will be on unpaid leave)
- whether they give permission for you to provide their Parental Leave Pay if you're not required to but you've opted-in to do so
- their employee identification number (if applicable)
- the date they started working for you.

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 the business.

It is important that your employee provides us with the right ABN. They usually tell us the one that appears on their pay slip, so make sure they know if you would like them to use a different one for Parental Leave Pay.

#### **They will choose their Paid Parental Leave period**

When they lodge their claim, your employee will tell us when they want their Paid Parental Leave period to start.

It can start from the day their child is born or on a later date. However:

- to receive the maximum 18 weeks of pay, the Paid Parental Leave period must start within 34 weeks of the birth or adoption
- they must receive all of their Parental Leave Pay within 52 weeks of the birth or adoption.

Your employee can take Parental Leave Pay before, after or at the same time as any type of paid or unpaid leave, but it must be taken in a continuous block and after the child has entered their care. For example, in the 18 week period from the date of birth, they could take six weeks of paid maternity leave, then four weeks of annual leave and then eight weeks of unpaid parental leave, all while they're receiving Parental Leave Pay.

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

After your employee lodges their claim and we decide if they're eligible, we'll determine whether your business is required to provide their Parental Leave Pay. If it is, we'll send you an Employer Determination letter.

**Note:** Once you have registered, we will require a current and up to date email address for notifications, if your contact person leaves your organisation, please ensure details are up to date to avoid any delay in receiving notifications from us.

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

- accept our decision, or
- request a review (see section 8.1 for more information).

The easiest way to accept our decision is through Centrelink Business Online Services.

We'll ask you to provide or confirm your:

- business name
- ABN
- contact details.

Then, we'll set up a Payment Destination with your:

- bank account details (if you are using a Westpac account the account number format is xx-xxxx please note; the hyphen between the numbers is required for our system to accept a Westpac account number)
- preferred instalment method (fortnightly or six-weekly funding amounts)
- employee's pay cycle and pay cut-off details.

If you have more than one employee receiving Parental Leave Pay, you may wish to set up different Payment Destinations. This can be useful to manage Parental Leave Pay for employees on different pay cycles, in different locations, or in different divisions of the business.

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

If you haven't registered for Centrelink Business Online Services, see section 4.1 to find out how.

See section 12 for information on accepting or declining our decision and setting up a Payment Destination through Centrelink Business Online Services.

## Providing Parental Leave Pay to your employee

We'll send you a letter to tell you when your employee's Paid Parental Leave period will start. You must provide Parental Leave Pay according to your employee's normal pay cycle.

### 5.1 We'll always pay you in advance

You have no obligation to provide Parental Leave Pay before you've received the funds from us. We'll transfer funds into your nominated bank account before your employee's usual pay cycle cut-off (normally seven days before). You don't need to open a separate bank account to receive Paid Parental Leave funds.

You will receive funds in instalments. There are two options you can choose from:

- fortnightly, or
- six-weekly.

## Payment advices

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

You'll receive 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 Centrelink Business Online Services, you can access your advices through your Organisational Online Mail. If you haven't chosen to receive your advice online, we'll post you a copy. It's likely you'll get your payment before your payment advice arrives if we're sending it through the post.

If you do not receive a payment advice, you can:

- email us at [pplinfo@humanservices.gov.au](mailto:pplinfo@humanservices.gov.au)
- call our National Business Gateway on **131 158**.

For help with reading a payment advice, see section 13.

To find out more about Organisational Online Mail, see section 12.4.

## What to do if you don't have enough funds

You are not required to provide Parental Leave Pay to your employee until you've received sufficient funds from us.

If you don't think you have sufficient funds to provide your employee's next payment of Parental Leave Pay on the day it's due to be paid, please contact our National Business Gateway on **131 158** as soon as possible.

If the National Minimum Wage increases, we'll automatically calculate and adjust Paid Parental Leave funding amounts. For more information about National Minimum Wage increases, see section 13.2.

## 5.2 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 cannot provide it in one lump sum and your employee cannot take it at half pay.

## 5.3 How much to pay your employee

From 1 July 2018, the rate of Parental Leave Pay is \$719.35 per week before tax.

It doesn't matter how many hours your employee was working or the amount of money they were earning before they went on leave, everyone receives Parental Leave Pay at the same payment rate.

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 your employee's normal wage.

Parental Leave Pay is based on a standard Monday to Friday working week. You will need to pay your employee for each weekday in their Paid Parental Leave period (up to 18 weeks). Even if your employee usually works a few days a week, or on a weekend, you still pay them for the five weekdays.

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 National Minimum Wage is reviewed by the Australian Fair Pay Commission every year. If the National Minimum Wage changes during your employee's Paid Parental Leave period, their payments will be adjusted. For more information about Minimum Wage changes, see section 13.2.

### **Calculating the gross amount of Parental Leave Pay**

The start date of the Paid Parental Leave period is nominated by your employee. It's the first day they are entitled to Parental Leave Pay but, like wages, they may not receive it on that day. They should receive it in the same way they would receive wages (for example, fortnightly in arrears).

The funding we send you will always be in whole fortnightly or six-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 are entitled to Parental Leave Pay on every weekday from the start date advised by us until your employee's next pay cycle end date.
2. Multiply the number of days they are entitled to Parental Leave Pay by the daily rate found on your payment advice. This is how much Parental Leave Pay you need to provide your employee for the pay period (before tax).

For example, if the daily rate is \$143.87 per day and your employee is entitled to five days of Parental Leave Pay in the pay period, you need to pay your employee:

$\$143.87 \times 5 \text{ (days)} = \$719.35 \text{ (before tax)}$

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 receive fortnightly instalments from us (daily rate x 10 days).

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

We'll continue funding you in whole fortnightly amounts and you need to continue paying your employee as per their usual pay cycle. Always use the daily rate to work out how much you should be paying your employee and how much you should hold on to.

You will end up using the five days worth of funds you have been holding on to in the final pay cycle of your employee's Paid Parental Leave period.

### ***Paying back pay with the first payment***

There is one exception where we may pay you more than two or six weeks' worth of funds. 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 Paid Parental Leave period and our first payment to you.

Again, you will need to calculate how much to pay your employee. Your payment advice will tell you what dates the funding is for.

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

## **Deductions**

### ***Pay as you go (PAYG) withholdings***

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

If your employee is receiving 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 your employee is entitled to.

For more information about PAYG withholdings, visit the ATO website at [ato.gov.au](http://ato.gov.au) and search 'PAYG withholdings'.

### ***Child support deductions***

Child support deductions can be made from Parental Leave Pay if your employee has a child support liability, consistent with the arrangements that apply to child support deductions from salary and wages.

### ***Other deductions***

The only other deductions that can be made from Parental Leave Pay are deductions that your employee has authorised and are for their benefit.

This could include:

- automatic 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

You are not required to make superannuation guarantee contributions in respect of Parental Leave Pay, although you may make voluntary contributions.

### 5.4 Give your employee a written record

You need to give your employee written notification that you've provided their Parental Leave Pay 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:

- your business or trading name
- your ABN
- the employee's name
- the period to which the Parental Leave Pay relates
- the date the Parental Leave Pay was or will be paid
- 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 other deductions are made (for example, salary sacrifice or child support), the record must also include the amount of the deduction and the name and number of the account into which the deduction was paid.

### Payment summaries

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

### 5.5 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's Paid Parental Leave period has finished
- your employee is transferring some of their Parental Leave Pay to another primary carer
- your employee has returned to work (except in cases of stillbirth or infant death)
- your employee has used more than 10 Keeping in Touch days before the end of their Paid Parental Leave period (see section 6 for more information about Keeping in Touch)
- the person is no longer your employee (for example, they have resigned)
- we have determined that your employee is no longer eligible for Parental Leave Pay.

### 5.6 Your financial reporting and tax

#### Your financial statements

In accordance with Australian Accounting Standards, Paid Parental Leave funds you receive from us must be treated as a liability until you have provided Parental Leave Pay to your employee.

You should not 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, visit the *Australian Accounting Standards Board* website at [aasb.gov.au](http://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 received 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 received and wages you have paid. For more information about completing your tax return, visit the ATO website at [ato.gov.au](http://ato.gov.au) or speak to your accountant.

## Payroll tax

Payroll tax is managed differently in every state and territory. Parental Leave Pay is not subject to payroll tax and will need to be identified separately from other amounts that attract payroll tax in your accounting system and reports, such as superannuation and workers' compensation premiums. For more information on payroll tax, refer to [business.gov.au/taxation](http://business.gov.au/taxation) or speak to your accountant.

## Superannuation

You are not required to make superannuation guarantee contributions in respect of Parental Leave Pay, although you may make voluntary contributions.

You must identify Parental Leave Pay separately in your payroll system from other amounts that attract a superannuation guarantee liability.

## Workers' compensation premiums

The Paid Parental Leave scheme does not give rise to additional workers' compensation premium liabilities. Parental Leave Pay will need to be identified separately from other amounts that attract a workers' compensation premium liability in your accounting system and reports. For more information about workers' compensation, visit [business.gov.au](http://business.gov.au) or speak to your insurance provider.

## Record keeping

You need to keep records of funds received 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 seven years. This is consistent with your record keeping obligations under the *Fair Work Act 2009*. The records may be used if there are any disputes about amounts we have paid you, or amounts you have paid your employee.

If you are subscribed to Organisational Online Mail, make sure you print or save your payment advices. They are stored online for 60 days. Please see section 12.4 for more about Organisational Online Mail.

You can find out more about your record keeping obligations under the *Fair Work Act 2009* at [fairwork.gov.au](http://fairwork.gov.au)

## 5.7 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 received funds from us but:

- we decide your employee is no longer entitled to Parental Leave Pay (for example, if they've returned to work during their Paid Parental Leave Period)
- you are unable to provide your employee's Parental Leave Pay (for example, your employee has closed their bank account and you are unable to contact them).

Please advise us immediately if an overpayment has occurred.

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

We will contact you when an interest charge may be applied to your debt if you do not repay the amount in full or make an acceptable payment arrangement. The interest charge is compounded daily until a payment is made. You must keep making the agreed repayments until the outstanding debt is paid.

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

If you've provided your employee Parental Leave Pay they are not entitled to, we call this an overpayment of Parental Leave Pay. For example, this could happen if your employee was not entitled to the payment they received because they returned to work.

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

If we find an overpayment has occurred, we'll contact you to ask that you make no further payments to your employee and 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 will then recover any gross amount of the overpayment from either you or your employee.

### ***PAYG withholding amounts***

Because we recover the gross amount of the overpayment from your employee, 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 from 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 received 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 two financial years:

- you must refund the portion of debt that occurred in the financial year your employee requested a refund or you became aware of the overpayment, and
- your employee can request a refund from the ATO for the remainder.

For more information about refunding PAYG withholding amounts, contact the ATO or visit [ato.gov.au](http://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:

- issue an amended payment summary, or
- give your employee a letter containing:
  - 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, and
  - the financial year(s) in which the incorrect payment was made.

You must advise us if you're unable to do either of these things.

The arrangements for the amendment of payment summaries for Parental Leave Pay are similar to those that apply to overpaid salaries or wages.

For more information about amending payment summaries, visit [ato.gov.au](http://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 as soon as the mistake is discovered.

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

## **6 Keeping in Touch with your employee**

The Keeping in Touch provision is designed to help your employee return to work after their parental leave. To receive Parental Leave Pay, your employee must be on leave or not working from the time they become their child's primary carer until the end of their Paid Parental Leave period.

Your employee can keep in touch with your workplace while they're on leave, without losing their Parental Leave Pay. You and your employee must both agree that they can take part in a Keeping in Touch day. Either of you can decide you do not wish the Keeping in Touch activity to take place.

Employees can participate in paid work activities for up to 10 Keeping in Touch days between the time they become their child's primary carer and the end of their Paid Parental Leave period. If your employee participates in a Keeping in Touch activity for one hour or more on a day, that will count as one day towards the 10 day limit.

Your employee cannot take a Keeping in Touch day within the first two weeks following the birth or adoption of their child. The employee may request, or suggest, one more than two weeks after the birth or adoption and this can occur if you agree.

However, you cannot ask your employee to participate in a Keeping in Touch day within six weeks of the birth or adoption of their child.

You have an obligation to tell us if your employee either returns to work or takes more than 10 Keeping in Touch days before the end of their Paid Parental Leave period, because unfortunately we'll have to stop their Parental Leave Pay.

## 6.1 Keeping in Touch activities

### Paid work activities covered under Keeping in Touch

A paid work activity for the purpose of Keeping in Touch should help your employee to:

- transition back into the workplace
- refresh their skills
- become familiar with new or updated processes
- be involved in forward planning discussions or a meeting that may affect their role.

For example, your employee could:

- participate in team meetings or team building exercises
- participate in a planning meeting
- perform on-the-job training
- perform work to become familiar with the workplace and/or their role before returning to work.

Both you and your employee need to agree on the type of paid work activity that your employee will perform on their Keeping in Touch day.

### Work activities not covered under Keeping in Touch

If your employee participates in a workplace activity they're not entitled to receive any payment or benefit for, the activity will not count as a Keeping in Touch day.

For example, your employee could voluntarily attend the workplace to:

- visit colleagues
- participate in social events
- undertake other unpaid activities (for example, accessing emails while on a social visit to the workplace).

If your employee participates in paid work for reasons other than to help their transition back to the workplace, they will be considered as returning to work (for example, resuming regular paid work or doing a day's work to cover an absent employee).

## 6.2 Paying your employee for a Keeping in Touch day

Keeping in Touch activities are defined as paid work, so you must pay your employee for the work they perform. The government is not responsible for making these payments. Both you and your employee should consider payment arrangements when agreeing to a Keeping in Touch activity.

While Parental Leave Pay is paid at the rate of the National Minimum Wage, work performed on a Keeping in Touch day must be paid in accordance with your employee's contract of employment or industrial instrument. Remember to check if there are any minimum engagement period requirements that apply to your employee.

Your usual record keeping and notification requirements apply (for example, payroll records and pay slips).

## Leave accrual

Work performed on a Keeping in Touch day will count as service and may have implications on your employee's entitlements such as leave accrual.

### 6.3 Keeping in Touch may affect your employee's leave entitlements

#### Keeping in Touch while your employee is on paid leave

Your employee cannot be on paid leave and perform paid work at the same time. If your employee accesses a Keeping in Touch day while on paid leave, their period of paid leave may need to be extended or the paid leave may be re-credited.

#### Keeping in Touch while your employee is on unpaid parental leave

The National Employment Standards in the *Fair Work Act 2009* give long-term employees the right to a minimum 12 months unpaid parental leave, but it must be taken in a single continuous period. Keeping in Touch days don't break this period.

Accessing a Keeping in Touch day while on unpaid parental leave will not extend your employee's unpaid parental leave period.

You can find out more about workplace entitlements and your obligations at [fairwork.gov.au](http://fairwork.gov.au)

### 6.4 Recording Keeping in Touch days

You don't need to notify us or keep formal records of Keeping in Touch activities. However, it is considered best practice and in the interests of both you and your employee to have a record of the agreed arrangements in place before the Keeping in Touch activity occurs.

For example, you and your employee might have an exchange of emails to agree on:

- your employee using a Keeping in Touch day
- what paid work activity will be undertaken
- the timing and duration of the paid work
- the timing of payment.

## 7 What to do when circumstances change

### 7.1 When you need to notify us

Under the *Paid Parental Leave Act 2010*, you must tell us about events that do affect or are likely to affect your employee's Parental Leave Pay.

Please tell us if, before the end of your employee's Paid Parental Leave period:

- your employee either returns to work or takes more than 10 Keeping in Touch days
- your employee stops working for you
- your Parental Leave Pay contact officer changes
- your bank account details change (if you are using a Westpac account the account number format is xx-xxxx. Please note that between the numbers a hyphen is required for our system to accept a Westpac account number)
- your employee's pay cycle changes
- you're unable to provide Parental Leave Pay to your employee

- you've received an incorrect amount of funds from us
- you're no longer trading, selling your business, transferring ownership or merging with another business.

You can tell us through Centrelink Business Online Services at [humaservices.gov.au/centrelinkbusinessonline](https://humaservices.gov.au/centrelinkbusinessonline) or call us on **131 158**.

## **7.2 If your employee returns to work early**

Your employee can return to work before the end of their Paid Parental Leave period if they want to, as long as you agree. You'll need to tell us if they return to work because their Parental Leave Pay must stop from the day they return.

Under the National Employment Standards, your employee usually has the right to say no if you ask them to return to work before the end of their Paid Parental Leave period or a period of unpaid parental leave they're entitled to. Visit the Fair Work Ombudsman's website at [fairwork.gov.au](https://fairwork.gov.au) for more information.

## **7.3 Stillbirth or infant death**

In cases of stillbirth or infant death, eligible employees will continue to receive their Parental Leave Pay. We will 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 will advise you if this occurs and you are no longer required to provide Parental Leave Pay to your employee.

Your employee will not lose their Parental Leave Pay if they choose to return to work before the end of their Paid Parental Leave period.

# **8 Reviews and appeals**

## **8.1 Seeking a review about your requirement to provide Parental Leave Pay**

We use the information your employee gave us in their claim form to decide if you are required to provide their Parental Leave Pay.

You may seek a review of this decision on the basis that your employee:

- won't have been employed by you for 12 months or more, either:
  - on the day immediately before their child's expected birth or adoption (if your employee made their claim before birth or adoption), or
  - on the day of the expected or actual date of birth or adoption—whichever is later (if your employee made their claim after the birth or adoption)
- will stop being your employee before the end of their Paid Parental Leave period
- is no longer an employee
- is likely to receive less than eight weeks of Parental Leave Pay
- is not an Australian-based employee for the duration of the Parental Leave period

You may also seek a review of this decision on the basis you are not required to have an Australian Business number (ABN).

To seek a review, follow the steps in the diagram below.



You have up to 14 days, from the date of the letter we sent you notifying you of the decision, to write to us seeking a review

You need to provide information supporting your claim that the decision is incorrect (for example, if you believe your employee will have worked for you for less than 12 months, provide documentation about when they *commenced* work)



A review officer will conduct the review by considering the information we used to make the original decision and 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

If you will not have to provide Parental Leave Pay to your employee, we will pay your employee directly

or

If you do need to provide Parental Leave Pay, you will have 14 days to submit required information to us. If you still do not agree with the decision, you can appeal to the Administrative Appeals Tribunal

## 8.2 Seeking a review about the amount of funds we have provided you

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

Contact our National Business Gateway on **131 158** immediately to discuss your concerns

If the funding amount was incorrect, we'll pay you the balance before your next payroll cut-off date



If we haven't paid the correct amount by your next payroll cut-off date, you have 14 days from that date to write to us seeking a review

You need to provide documentation supporting your claim that you have received insufficient funds (for example, payment advice, bank statements, your calculations)



A review officer will conduct the review by considering the information we used to make the original decision and the evidence you have provided to support your request for the review

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



The review officer will notify you in writing of the outcome of the review

If we have provided an incorrect amount, we will provide the correct funds

or

If you still do not agree with the decision, you can appeal to the Administrative Appeals Tribunal

### 8.3 How to appeal to the Administrative Appeals Tribunal

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

Our review officer reviewed your case and you still do not agree with the decision



Request an appeal with the Administrative Appeals Tribunal

Do this within 28 days from the date of notice of the review officer's decision



A Case Manager will contact you

Your Case Manager will give you information at each step of the appeal process and arrange a hearing date for your appeal



The tribunal will decide on the appeal and let us and you know of its decision

<p>If you will not have to provide Parental Leave Pay to your employee, we will pay your employee directly</p>	<p>or</p>	<p>If you do need to provide Parental Leave Pay, you will have 14 days to submit required information to us</p>	<p>or</p>	<p>If we have provided you an incorrect amount, we will provide the correct funds</p>
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For more information about the Administrative Appeals Tribunal:

- call **Freecall™ 1800 228 333**
- visit the Administrative Appeals Tribunal website at **[aat.gov.au](http://aat.gov.au)**

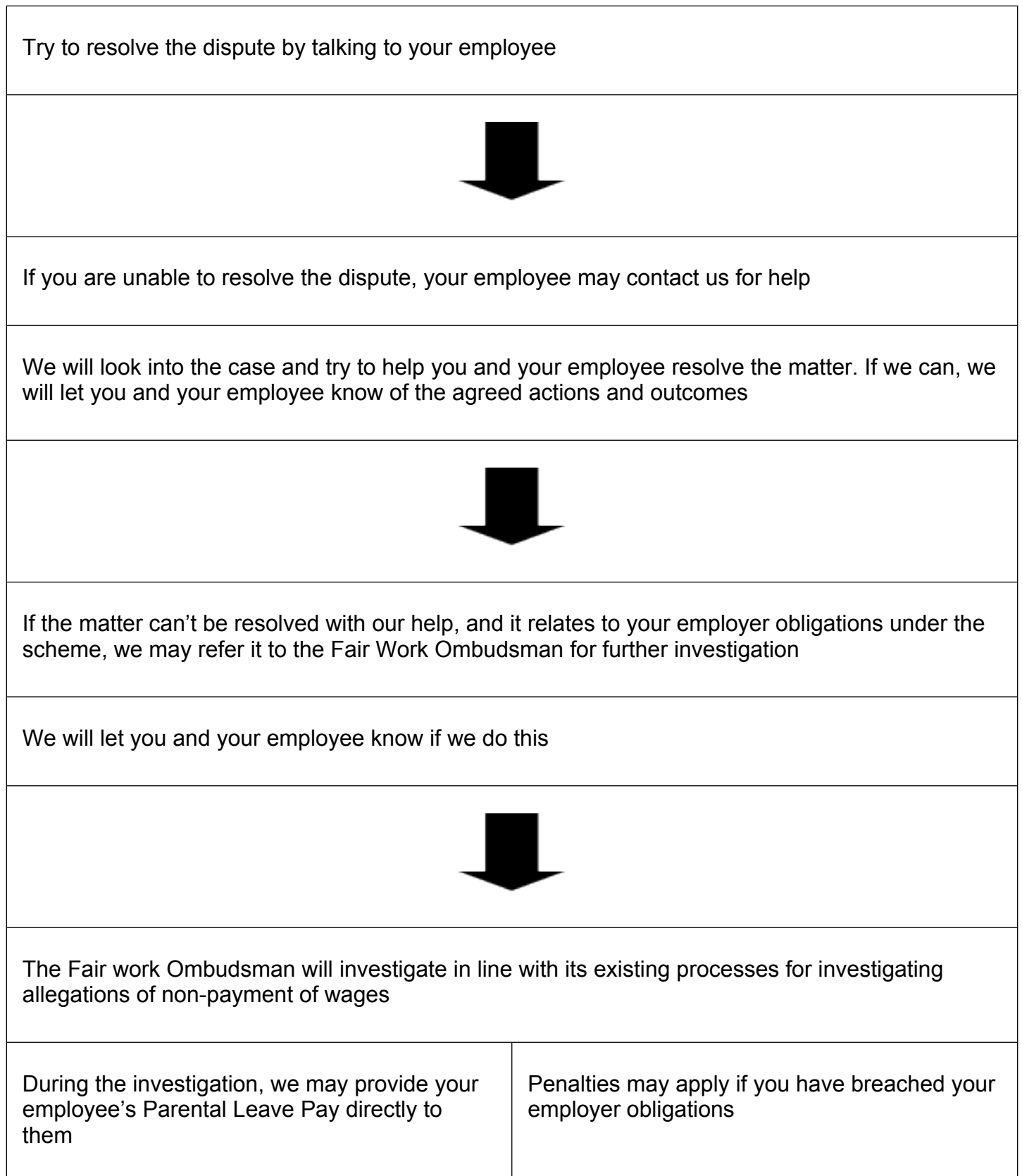
## Resolving a dispute with your employee

If your employee is concerned about the amount of Parental Leave Pay they receive or about any of your obligations under the scheme, we encourage them to discuss the matter directly with you first. Remember, you must:

- 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 your employee’s Parental Leave Pay
- provide a written record of Parental Leave Pay to your employee (usually a pay slip) no later than one working day after you have paid it, and
- include Parental Leave Pay in the total amounts on your employee’s annual or part-year payment summary.

The diagram below 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.

## Where to get more information

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

- visit [humanservices.gov.au/pplemployers](https://humanservices.gov.au/pplemployers)
- call our National Business Gateway on **131 158**
- email:
  - [national.business.gateway@humanservices.gov.au](mailto:national.business.gateway@humanservices.gov.au) if your enquiry is about registering your business
  - [pplinfo@humanservices.gov.au](mailto:pplinfo@humanservices.gov.au) for all other enquiries.
- mail your enquiry to:

**PPL Employer Processing Team  
PO Box 2400  
Hobart TAS 7001**

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

- visit [fairwork.gov.au](https://fairwork.gov.au)
- call **131 394**.

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

- visit [wgea.gov.au](https://wgea.gov.au)

For more information about small business:

- visit [business.gov.au](https://business.gov.au)
- call **1800 777 275**.

## APPENDIX A—Information for self-employed parents

### 11.1 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 if you:

- are the primary carer of a newborn or recently adopted child
- meet Australian residence requirements
- have received an individual adjusted taxable income of \$150 000 or less in the financial year before the date of birth or adoption, or date of claim (whichever is earlier)
- are on leave or not working from the time you become the child's primary carer until the end of your Paid Parental Leave period, and
- have met the work test.

To meet the work test you must have:

- worked at least 295 days (approximately 10 months) of the 392 days (approximately 13 months) before the birth or adoption of your child
- worked at least 330 hours in the 10 month period (just over a day a week), and
- had no more than an eight week gap between two working days.

You can include your hours of work even if the business is not generating any income, providing you have undertaken the work for financial gain or benefit. You can include periods of Paid Parental Leave and Dad and Partner Pay you have previously taken in the 13 months before the birth or adoption.

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

## 11.2 How you will receive Parental Leave Pay

We will provide your Parental Leave Pay directly to you in fortnightly instalments.

## 11.3 Keeping an eye on your business

To receive Parental Leave Pay you must be on leave or not working from the time you become your child's primary carer until the end of your Paid Parental Leave period. However, if you need to, you can perform occasional tasks to keep an eye on your business or to ensure your business remains operational while you're on leave.

For example, you could:

- pay an account
- check on the delivery of an order
- approve the business accounts
- deal with ad hoc disputes
- organise a repair
- organise replacement staff to manage your absence from work
- maintain a basic level of contact with clients
- keep your professional skills up to date.

If you return to actively running or maintaining the daily operations of your business before the end of your Paid Parental Leave period, you would be regarded as having returned to work.

## 11.4 Returning to work early

If you return to work before the end of your Paid Parental Leave period, you need to let us know on **136 150**. We will have to stop your Parental Leave Pay.

However, if you do return to work early, you may be able to transfer some or all of your unused Parental Leave Pay to:

- your partner
- the other legal parent of the child, or
- the other legal parent's partner.

They must lodge a claim for the scheme and also meet the eligibility criteria.

For more information on Parental Leave Pay if you're a parent, visit [humanservices.gov.au/parentalleavepay](https://humanservices.gov.au/parentalleavepay)

## APPENDIX B—Using Centrelink Business Online Services

In this section we'll give you some tips on using Centrelink Business Online Services.

You'll also find a 'Help' section in Centrelink Business Online Services and if you're unsure at any point, click on the question mark in the blue circle or call our National Business Gateway on **131 158**.

## 12.1 Set up or update your business' details

Once you've registered and logged in for Centrelink Business Services, (**business.centrelink.gov.au**), you can set up your business' details through the 'Manage Your Organisation Details'. You can also update your details there.

From the welcome screen on the Business Homepage, go to the 'Manage Your Organisation Details' menu and click 'Manage Your Details'.

On the next screen, there are a number of options on the left-hand side:

- **Required Information:** lets you check if there is any outstanding information you need to provide us
- **Business Details:** allows you to provide or update general information about your business (for example, trading details or address)
- **Contacts:** allows you to update contacts that have already been entered
- **Payment Destination Details:** allows you to set up Payment Destinations. A Payment Destination is the bank account you wish to receive funds into, your instalment method for receiving funds and your pay cycle and pay cut-off details. You can set up more than one Payment Destination if you wish. This can be useful to manage Parental Leave Pay for employees on different pay cycles or who work in different locations, on different shifts, or in different divisions of the business.
- **Note:** if you are using a Westpac account the account number format is xx-xxxx please note; the hyphen between the numbers is required for our system to accept a Westpac account number) **Paid Parental Leave Scheme Settings:** allows you to opt-in to provide Parental Leave Pay to other eligible employees who you would not normally be required to pay
- **PDF (Portable Document Format) Letter Subscription:** lets you choose to receive letters and reports through Centrelink Business Online Services.

## 12.2 Accept or seek a review of your role in providing Parental Leave Pay

You can accept or seek a review of your role in providing Parental Leave Pay to an employee through the Parental Assistance Support Service.

From the welcome screen, go to the 'Paid Parental Leave Scheme Support Services' menu and click on 'New Claimants'.

If you accept, we'll send you a confirmation notice. Keep an eye out for further advice about when you'll receive funds.

If you choose to seek a review, you can supply supporting documents securely through the 'Supporting Documents' section. For example, you may supply a letter on your business' letterhead stating when you stopped employing the person.

Select 'Upload a File' 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.

## 12.3 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 returned to work or no longer work for you) through the Parental Assistance Support Service.

From the welcome screen, go to the 'Paid Parental Leave Scheme Support Services' menu and click on 'Manage Employees'.

You can supply supporting documents securely through the 'Supporting Documents' section. For example, if your employee's return to work date has changed, you could supply a payroll record indicating their return to work date and hours worked.

Select 'Upload a File' 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.

## 12.4 Get your mail online

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

You need a PDF viewer to use this service. You can view online letters and payment advices for 60 days before they are archived. In this time, you'll need to print or save the letters and advices for your own records. These won't be available after they've been archived.

Subscribe through 'Manage Your Organisation Details'—from the welcome screen, go to the 'Manage Your Organisation Details' menu and click 'Manage Your Details'. Then click 'PDF Letter Subscription' on the left-hand side.

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 is not directed into the Junk or Spam email folder.

To view your mail, go to the 'Organisational Online Mail System' menu on the welcome screen. Centrelink Business Online Services has an extensive 'Help' section if you get stuck.

You can cancel your subscription at any time and we'll start sending your letters to your postal address.

## Receiving payment advices online

If you have chosen to receive your advices in PDF format, they will be available in the letters section.



If you have chosen to receive your advices in HTML, CSV or XML format, they will be available in the documents section.

Advices are stored for 60 days before being archived.

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

## 12.5 Lodge documents online

You can send us documents online securely via the Organisational Online Mail System.

Go to the 'Organisational Online Mail System' menu on the welcome screen. Select 'Upload a File' 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.

You can also use the Organisational Online Mail System to receive documents from us, on request.

## APPENDIX C—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 receive 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 (for each weekday in their Parental Leave Pay period)
- start and end dates of the funding amount period for each employee.

### 13.1 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 receive Paid Parental Leave funds from us

**Business name:** your business and/or trading name

**Payment Destination:** the short description you provided us for your nominated 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

**BSB:** the BSB is the **state and branch number** for the bank account we deposit funds into. It identifies the bank, branch and state in which you opened your account.

**Account number:** the account number for the bank account we deposit 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 Centrelink Business Online Services.

**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 Paid Parental Leave 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 receive 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 according to their location. Funds for individual employees are grouped together with other employees within that same payment group before the funds are provided to you. For national businesses, there can be up to 11 different Payment Groups.

The following table describes the state that relates to each payment group.

Payment Groups	State
K	Australian Capital Territory

Payment Groups	State
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

## 13.2 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 automatically calculate and adjust Paid Parental Leave funding amounts. When this occurs, your payment advice will show the names of any affected employees on two 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 receive the additional funds from us. When you do get the additional funds, provide them to your employee as a back payment.

## 13.3 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
- that 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
- that 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. Advantages of CSV include the ability to:

- automate processing of 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 has not been formatted. This format may be most suitable if you have a large number of employees receiving 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.

## 13.4 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 11 August 2016 pay date. The employer has a payroll cut-off two days before the pay date. This means they need to have the funds from us by 7 August 2016. We provided the funds on 31 July 2016 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 11 August 2016, the employer would be paying amounts for the pay period from 28 July 2016 through to 10 August 2016 inclusive.

The Paid Parental Leave funds relate to five employees split across two Payment Groups. Funds relating to three employees—Mary, Susan and Melanie—were a standard whole fortnightly amount. Funds relating to Janet-Leigh included two 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 when the Paid Parental Leave period for that employee is less than 18 weeks.

### PDF output format

If you choose to receive your advices in PDF format or as paper advices in the post, you will receive 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.

### HTML output format

If you choose to receive your advices in HTML format, you will receive 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.

## CSV output format

If you choose to receive your advices in CSV format, you will receive 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 (six-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/hnn Example: PA00000068T/001
Centrelink Environment ID	Alpha	1	The Payment Group of the employee, determined by our system 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

Field Name	Format	Field Length	Description/Value
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 from which the 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 (PYI542)
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. 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	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 sample output**



PYI523,BEST FOODS PTY LTD,12345678912,123456789X,FORTNIGHTLY NIGHT  
STAFF,28022011,2WE,BEST FOODS,123456,123456789

PYI522,FORTNIGHTLY NIGHT STAFF,WHITE MARY  
M,123456789,PA00000068T/001,A,31072016,134520,13452,03082016,160816

PYI522,FORTNIGHTLY NIGHT STAFF,GREEN SUSAN  
J,11123456,PA00000023T/001,A,31072016,134520,13452,10082016,23082016

PYI522,FORTNIGHTLY NIGHT STAFF,BLACK JANET-LEIGH  
K,73673556,PA00000094R/001,A,31072016,269040,13452,03082016,30082016

PYI542,FORTNIGHTLY NIGHT STAFF,A,31072016,538080

PYI522,FORTNIGHTLY NIGHT STAFF,BROWN  
MELANIE,625555,PG00000368T/002,G,31072016,134520,13452,03082016,16082016

PYI522,FORTNIGHTLY NIGHT STAFF,GREY KELLY  
S,1236666,PG00000428T/001,G,31072016,13452,13452,17082016,17082016

PYI542,FORTNIGHTLY NIGHT STAFF,G,31072016,147972

PYI543,FORTNIGHTLY NIGHT STAFF,31072016,686052

### ***XML output format***

If you choose to receive your advices in XML format, you will receive 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

Name	Type	Length	Description	Valid Values
<ppiTrnData>			Paid Parental Leave transaction data signifying the start of this report	
<payDestRpt>			The Payment Destination relating to this report	
<batchHdr>			Batch header element with your details	
<trnType>	Alphanumeric	6	Transaction type	Value: PYI523 header transaction under <payDestRpt> and <btchHdr>  PYI522 payment transaction for each employee under <batchData>, <payGrp> and <payTrn>  PYI542 totals for each group of employees under <batchData>, <payGrp> and <payGrpTot>  PYI543 Total amount of PPL funding paid to your bank account. Under <batchData>, <payGrp> and <payAllGrpTot>.
<tpId>	Alphanu	10	Our identification for your organisation – the CRN given to	Format: nnnnnnnnna

Name	Type	Length	Description	Valid Values
	numeric		you by us	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	30	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	
<payTrn>			Payment transaction data follows. One PYI522 for each employee included in this payment	

Name	Type	Length	Description	Valid Values
			Repeated for each employee for whom Parental Leave Pay is included	
<trnType>	Alphanumeric	6	Transaction type	PYI522 payment transaction for each employee
<envld>	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
<ppiClaimRef>	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	

Name	Type	Length	Description	Valid Values
			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>
<tpId>123456789X</tpId>
<rptFmt>XML</rptFmt>
<rptDate>20160731 </rptDate>
<payDestDesc> FORTNIGHTLY NIGHT STAFF</payDestDesc>
<busName>BEST FOODS PTY LTD</busName>
<emplrABN>12345678912</emplrABN>
<dlvryDate>20160731</dlvryDate>
<pplPayFreq>2WE</pplPayFreq>
<acctName>BEST FOODS</acctName>
<acctBSB>123456</acctBSB>
<acctNum>123456789</acctNum>
</batchHdr>
<batchData>
<payGrp>
<payTrn>
<trnType>PYI522</trnType>

```

<envId>A</envId>  
<empName>WHITE MARY M</empName>  
<empld>123456789</empld>  
<pplClaimRef> PA00000068T/001</pplClaimRef>  
<dlvryDate>20160731</dlvryDate>  
<payAmt>134520</payAmt>  
<payDlyRate>13452</payDlyRate>  
<payStartDate>20160803</payStartDate>  
<payEndDate>20160816</payEndDate>  
</payTrn>  
<payTrn>  
<trnType>PYI522</trnType>  
<envId>A</envId>  
<empName>GREEN SUSAN J</empName>  
<empld>11123456</empld>  
<pplClaimRef> PA00000023T/001</pplClaimRef>  
<dlvryDate>20160731</dlvryDate>  
<payAmt>134520</payAmt>  
<payDlyRate>13452</payDlyRate>  
<payStartDate>20160810</payStartDate>  
<payEndDate>20160323</payEndDate>  
</payTrn>  
<payTrn>  
<trnType>PYI522</trnType>  
<envId>A</envId>  
<empName>BLACK JANET-LEIGH K</empName>  
<empld>73673556</empld>  
<pplClaimRef> PA00000094R/001</pplClaimRef>  
<dlvryDate>20160731</dlvryDate>  
<payAmt>269040</payAmt>  
<payDlyRate>13452</payDlyRate>  
<payStartDate>20160803</payStartDate>

<payEndDate>20160830</payEndDate>  
</payTrn>  
<payGrpTot>  
<trnType>PYI542</trnType>  
<payDestDesc>FORTNIGHTLY NIGHT STAFF</payDestDesc>  
<envld>A</envld>  
<dlvryDate>20160731</dlvryDate>  
<totPayAmt>538080</totPayAmt>  
</payGrpTot>  
</payGrp>  
<payGrp>  
<payTrn>  
<trnType>PYI522</trnType>  
<envld>G</envld>  
<empName>BROWN MELANIE</empName>  
<empld>625555</empld>  
<pplClaimRef> PG00000368T/002</pplClaimRef>  
<dlvryDate>20160731</dlvryDate>  
<payAmt>134520</payAmt>  
<payDlyRate>13452</payDlyRate>  
<payStartDate>20160803</payStartDate>  
<payEndDate>20160316</payEndDate>  
</payTrn>  
<payTrn>  
<trnType>PYI522</trnType>  
<envld>G</envld>  
<empName>GREY KELLY S</empName>  
<empld>1236666</empld>  
<pplClaimRef> PG00000428T/001</pplClaimRef>  
<dlvryDate>20160731</dlvryDate>  
<payAmt>13452</payAmt>  
<payDlyRate>13452</payDlyRate>

```
<payStartDate>20160817</payStartDate>
<payEndDate>20160817</payEndDate>
</payTrn>
<payGrpTot>
<trnType>PYI542</trnType>
<payDestDesc>FORTNIGHTLY NIGHT STAFF</payDestDesc>
<envld>G</envld>
<dlvryDate>20160731</dlvryDate>
<totPayAmt>147972</totPayAmt>
</payGrpTot>
</payGrp>
<payAllGrpTot>
  <trnType>PYI543</trnType>
  <payDestDesc>FORTNIGHTLY NIGHT STAFF</payDestDesc>
  <dlvryDate>20160731</dlvryDate>
  <totPayAmt>686052</totPayAmt>
</payAllGrpTot>
</batchData>
  </payDestRpt>
</ppiTrnData>
```

## Disclaimer

This information is accurate as at July 2018. If you use this publication after that date, please check with us that the details are current.

FPR081.1607



