

Deductions

This table is designed to help you know what type of deductions are relevant to you and your business, and what exactly is covered in the deductions. We suggest printing this table, highlighting the elements you need and keeping it handy during the course of your STP Phase 2 implementation.

To find out more visit:

au.adp.com/what-we-offer/payroll/single-touch-payroll-stp-phase-2

DESCRIPTION	WHEN TO USE	DOES NOT INCLUDE (CONDITIONS)
Workplace Giving 	After tax deductions for the purpose of: <ul style="list-style-type: none"> • After tax workplace giving program donations to charities or organisations that are entitled to receive tax deductible donations 	<p>Important Note: an employee is not entitled to claim a tax deduction for before tax deductions contributed to a workplace giving program. If an employee salary sacrifices to a workplace giving program, the employee has received the immediate benefit of a reduction in taxable income.</p> <p>For more information on Workplace Giving refer to the STP Phase 2 Dissagregation of Gross guide or the ATO's Workplace giving and salary sacrifice arrangements website</p>
Union / Professional Association Fees 	After tax deductions for the purpose of: <ul style="list-style-type: none"> • Union fees • Subscriptions to trade • Business or professional associations • The payment of a bargaining agent's fee to a union for negotiations 	
Child Support Garnishee 	After tax deductions for the purpose of: <ul style="list-style-type: none"> • After tax deductions made under a notice as per section 72A of the Child Support (Registration and Collection) Act 1988 	
Child Support Deduction 	After tax deductions for the purpose of: <ul style="list-style-type: none"> • After tax deductions made under a notice as per section 45 of the Child Support (Registration and Collection) Act 1988 	

