

Overtime

This table is designed to help you know what type of overtime payments are relevant to you and your business, and what exactly is covered by the types of overtime. 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)
On call allowance	Payment made to remain in readiness for a return to work performed outside of normal working hours	Commissions/bonuses received for work performed during normal working hours is required to be reported as Bonuses and Commissions
Commissions/bonuses on overtime	Payment wholly referrable to work performed outside of normal working hours	Commissions/bonuses received for work performed during normal working hours is required to be reported as Bonuses and Commissions
Leave Loading	Payment where it is not demonstrably referable to the loss of opportunity to work overtime	Leave loading paid where it is not demonstrably referable to the loss of opportunity to work overtime is to be reported as Other paid leave when taken as an absence, or Cash out of leave in service when leave loading is cashed out
Excess Hourly Driving Rates	Hourly driving rates for long distance transport drivers includes an industry disability allowance and an overtime component in its hourly rate. Hours worked in excess of the ordinary hours of work are regarded as Overtime	Refer to example in the STP Phase 2 Dissagregation of Gross guide
Overtime	Payments made to an employee for work done: • Beyond the employee's ordinary hours of work • Outside the employee's agreed number of hours in a defined period • Outside the times of the day ordinary hours can be worked	
Time Off In Lieu (TOIL) cash outs (€⊖	The cash out in service of TOIL is reported as Overtime	
Call back payments	 Payments made to an employee when: An employee has left the workplace and is later called back to work overtime 	
Annualised Salary 후	If an annualised salary specifically identifies overtime hours within it's outer limits, the overtime hour component of the annual salary should be reported as Overtime	

