

Salary Sacrifice

This table is designed to help you know what type of salary sacrifices are relevant to you and your business, and what exactly is covered by these types of arrangements. 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
Superannuation 	A tax effective salary sacrifice arrangement: <ul style="list-style-type: none"> • Entered into before work is performed • Where contributions are paid to a complying fund • Where the sacrificed salary or wages are permanently foregone
Other Employee Benefits 	A tax effective salary sacrifice arrangement: <ul style="list-style-type: none"> • Entered into before work is performed • For benefits other than the superannuation • Where the sacrificed salary or wages are permanently foregone

