2.9 Validation Rules

The tables found in this section will be underpinned by validation rules ensuring that Payroll solutions supply a valid Tax Treatment code as defined in the last column of each table:

2.9.1 Regular

TABLE 4 – REGULAR: PERMISSIBLE TAX TREATMENT CODES

Category	Option	Study & Training Support Loan	Medicare Levy Surcharge	Medicare Levy Exemption	Medicare Levy Reduction	Treatment Code
R – Regular	**T** – With tax-free threshold **D** – Daily casuals **N** – With no tax-free threshold	**S** – Has STSL **X** – No STSL	**#** – Tier (1, 2 or 3 to be supplied) **X** – No surcharge	**H** – Half **F** – Full **X** – No exemption	**0** – Spouse only **#** – Dependants (number between 1 and 9, A if 10 or more) **A** – 10 or more dependants **X** – No reduction	
R	T	S	X	X	X	RTSXXX
R	T	S	#	X	X	RTS#XX
R	T	S	X	H	X	RTSXHX
R	T	S	X	H	0	RTSXH0
R	T	S	X	H	#	RTSXH#
R	T	S	X	H	A	RTSXHA
R	T	S	X	F	X	RTSXFX
R	T	S	X	X	0	RTSXX0
R	T	S	X	X	#	RTSXX#
R	T	S	X	X	A	RTSXXA
R	T	X	X	X	X	RTXXXX
R	T	X	#	X	X	RTX#XX
R	T	X	X	H	0	RTXXH0
R	T	X	X	H	#	RTXXH#
R	T	X	X	H	A	RTXXHA
R	T	X	X	H	X	RTXXHX
R	T	X	X	F	X	RTXXFX
R	T	X	X	X	0	RTXXX0
R	T	X	X	X	#	RTXXX#
R	T	X	X	X	A	RTXXXA
R	D	X	X	X	X	RDXXXX
R	N	S	X	X	X	RNSXXX
R	N	X	X	X	X	RNXXXX
R	N	S	#	X	X	RNS#XX
R	N	X	#	X	X	RNX#XX

2.9.2 Actors

TABLE 5 – ACTORS: PERMISSIBLE TAX TREATMENT CODES

Category	Option	Study & Training Support Loan	Medicare Levy Surcharge	Medicare Levy Exemption	Medicare Levy Reduction	Treatment Code
A – Actor	**T** – With tax-free threshold **D** – 3 or less performances per week **N** – With no tax-free threshold **P** - Promotional	**S** – Has STSL **X** – No STSL	**#** – Tier (1, 2 or 3 to be supplied) **X** – No surcharge	**H** – Half **F** – Full **X** – No exemption	**0** – Spouse only **#** – Dependants (number between 1 and 9 to be supplied) **A** – 10 or more dependants **X** – No reduction	
A	T	S	X	X	X	ATSXXX
A	T	S	#	X	X	ATS#XX
A	T	S	X	H	X	ATSXHX
A	T	S	X	H	0	ATSXH0
A	T	S	X	H	#	ATSXH#
A	T	S	X	H	A	ATSXHA
A	T	S	X	F	X	ATSXFX
A	T	S	X	X	0	ATSXX0
A	T	S	X	X	#	ATSXX#
A	T	S	X	X	A	ATSXXA
A	T	X	X	X	X	ATXXXX
A	T	X	#	X	X	ATX#XX
A	T	X	X	H	X	ATXXHX
A	T	X	X	H	0	ATXXH0
A	T	X	X	H	#	ATXXH#
A	T	X	X	H	A	ATXXHA
A	T	X	X	F	X	ATXXFX
A	T	X	X	X	0	ATXXX0
A	T	X	X	X	#	ATXXX#
A	T	X	X	X	A	ATXXXA
A	N	S	X	X	X	ANSXXX
A	N	X	X	X	X	ANXXXX
A	N	S	#	X	X	ANS#XX
A	N	X	#	X	X	ANX#XX
A	D	X	X	X	X	ADXXXX
A	P	X	X	X	X	APXXXX

2.9.3 Horticulturists and Shearers

TABLE 6 - HORTICULTURISTS & SHEARERS: PERMISSIBLE TAX TREATMENT CODES

Category	Option	Study & Training Support Loan	Medicare Levy Surcharge	Medicare Levy Exemption	Medicare Levy Reduction	Treatment Code
C – Horticulturists and Shearers	**T** – With tax-free threshold **F** – Foreign resident	**X** – No STSL	**X** – No surcharge	**X** – No exemption	**X** – No reduction	
C	T	X	X	X	X	CTXXXX
C	F	X	X	X	X	CFXXXX

2.9.4 Seniors and Pensioners

TABLE 7 - SENIORS & PENSIONERS: PERMISSIBLE TAX TREATMENT CODES

Category	Option	Study & Training Support Loan	Medicare Levy Surcharge	Medicare Levy Exemption	Medicare Levy Reduction	Treatment Code
S – Seniors and Pensioners	**S** – Single **M** – Couple **I** – Illness separated couple	**S** – Has STSL **X** – No STSL	**#** – Tier (1, 2 or 3 to be supplied) **X** – No surcharge	**H** – Half **F** – Full **X** – No exemption	**0** – Spouse only **#** – Dependants (number between 1 and 9 to be supplied) **A** – 10 or more dependants **X** – No reduction	
S	S	S	X	X	X	SSSXXX
S	S	S	#	X	X	SSS#XX
S	S	S	X	H	X	SSSXHX
S	S	S	X	H	#	SSSXH#
S	S	S	X	H	A	SSSXHA
S	S	S	X	F	X	SSSXFX
S	S	S	X	X	#	SSSXX#
S	S	S	X	X	A	SSSXXA
S	S	X	X	X	X	SSXXXX
S	S	X	#	X	X	SSX#XX
S	S	X	X	H	X	SSXXHX
S	S	X	X	H	#	SSXXH#
S	S	X	X	H	A	SSXXHA
S	S	X	X	F	X	SSXXFX
S	S	X	X	X	#	SSXXX#
S	S	X	X	X	A	SSXXXA
S	M	S	X	X	X	SMSXXX
S	M	S	#	X	X	SMS#XX

Category	Option	Study & Training Support Loan	Medicare Levy Surcharge	Medicare Levy Exemption	Medicare Levy Reduction	Treatment Code
S – Seniors and Pensioners	**S** – Single **M** – Couple **I** – Illness separated couple	**S** – Has STSL **X** – No STSL	**#** – Tier (1, 2 or 3 to be supplied) **X** – No surcharge	**H** – Half **F** – Full **X** – No exemption	**0** – Spouse only **#** – Dependants (number between 1 and 9 to be supplied) **A** – 10 or more dependants **X** – No reduction	
S	M	S	X	H	X	SMSXHX
S	M	S	X	H	0	SMSXH0
S	M	S	X	H	#	SMSXH#
S	M	S	X	H	A	SMSXHA
S	M	S	X	F	X	SMSXFX
S	M	X	X	X	0	SMXXX0
S	M	S	X	X	#	SMSXX#
S	M	S	X	X	A	SMSXXA
S	M	X	X	X	X	SMXXXX
S	M	X	#	X	X	SMX#XX
S	M	X	X	H	X	SMXXHX
S	M	X	X	H	0	SMXXH0
S	M	X	X	H	#	SMXXH#
S	M	X	X	H	A	SMXXHA
S	M	X	X	F	X	SMXXFX
S	M	X	X	X	0	SMXXX0
S	M	X	X	X	#	SMXXX#
S	M	X	X	X	A	SMXXXA
S	I	S	X	X	X	SISXXX
S	I	S	#	X	X	SIS#XX
S	I	S	X	H	X	SISXHX
S	I	S	X	H	0	SISXH0
S	I	S	X	H	#	SISXH#
S	I	S	X	H	A	SISXHA
S	I	S	X	F	X	SISXFX
S	I	S	X	X	0	SISXX0
S	I	S	X	X	#	SISXX#
S	I	S	X	X	A	SISXXA
S	I	X	X	X	X	SIXXXX
S	I	X	#	X	X	SIX#XX
S	I	X	X	H	X	SIXXHX
S	I	X	X	H	0	SIXXH0
S	I	X	X	H	#	SIXXH#
S	I	X	X	H	A	SIXXHA
S	I	X	X	F	X	SIXXFX
S	I	X	X	X	0	SIXXX0

Category	Option	Study & Training Support Loan	Medicare Levy Surcharge	Medicare Levy Exemption	Medicare Levy Reduction	Treatment Code
S – Seniors and Pensioners	**S** – Single **M** – Couple **I** – Illness separated couple	**S** – Has STSL **X** – No STSL	**#** – Tier (1, 2 or 3 to be supplied) **X** – No surcharge	**H** – Half **F** – Full **X** – No exemption	**0** – Spouse only **#** – Dependants (number between 1 and 9 to be supplied) **A** – 10 or more dependants **X** – No reduction	
S	I	X	X	X	#	SIXXX#
S	I	X	X	X	A	SIXXXA

2.9.5 Working Holiday Maker

TABLE 8 - WORKING HOLIDAY MAKERS: PERMISSIBLE TAX TREATMENT CODES

Category	Option	Study & Training Support Loan	Medicare Levy Surcharge	Medicare Levy Exemption	Medicare Levy Reduction	Treatment Code
H – Working Holiday Maker	**R** – Registered employer **U** – Unregistered employer **F** – Foreign resident no TFN **A** – Australian resident no TFN	**X** – No STSL	**X** – No surcharge	X – No exemption	**X** – No reduction	
H	R	X	X	X	X	HRXXXX
H	U	X	X	X	X	HUXXXX
H	F	X	X	X	X	HFXXXX

2.9.6 Seasonal Worker Programme

TABLE 9 - SEASONAL WORKER PROGRAMME: PERMISSIBLE TAX TREATMENT CODES

Category	Option	Study & Training Support Loan	Medicare Levy Surcharge	Medicare Levy Exemption	Medicare Levy Reduction	Treatment Code
W – Seasonal Worker Programme	**P** - Seasonal Worker Programme	**X** – No STSL	**X** – No surcharge	X – No exemption	**X** – No reduction	
W	P	X	X	X	X	WPXXXX

2.9.7 Foreign Resident

TABLE 10 - FOREIGN RESIDENT: PERMISSIBLE TAX TREATMENT CODES

Category	Option	Study & Training Support Loan	Medicare Levy Surcharge	Medicare Levy Exemption	Medicare Levy Reduction	Treatment Code
F – Foreign Resident	**F** – Foreign Resident	**S** – Has STSL **X** – No STSL	**X** – No surcharge	X – No exemption	**X** – No reduction	
F	F	S	X	X	X	FFSXXX
F	F	X	X	X	X	FFXXXX

2.9.8 No TFN

TABLE 11 - NO TFN: PERMISSIBLE TAX TREATMENT CODES

Category	Option	Study & Training Support Loan	Medicare Levy Surcharge	Medicare Levy Exemption	Medicare Levy Reduction	Treatment Code
N – No TFN	**F** – Foreign resident **A** – Australian resident	**X** – No STSL	**X** – No surcharge	X – No exemption	**X** – No reduction	
N	F	X	X	X	X	NFXXXX
N	A	X	X	X	X	NAXXXX

2.9.9 ATO Defined

TABLE 12 - ATO-DEFINED: PERMISSIBLE TAX TREATMENT CODES

Category	Option	Study & Training Support Loan	Medicare Levy Surcharge	Medicare Levy Exemption	Medicare Levy Reduction	Treatment Code
D – ATO Defined	**B** – Death Beneficiary **V** – Downward Variation **Z** - Non-Employee	**X** – No STSL	**X** – No surcharge	X – No exemption	**X** – No reduction	
D	B	X	X	X	X	DBXXXX
D	V	X	X	X	X	DVXXXX
D	Z	X	X	X	X	DZXXXX

2.9.10 Voluntary Agreement

TABLE 13 - VOLUNTARY AGREEMENT: PERMISSIBLE TAX TREATMENT CODES

Category	Option	Study & Training Support Loan	Medicare Levy Surcharge	Medicare Levy Exemption	Medicare Levy Reduction	Treatment Code
V – Voluntary Agreement	**C** – With Commissioner's instalment rate (CIR) **O** – Without Commissioner's instalment rate (CIR)	**X** – No STSL	**X** – No surcharge	X – No exemption	**X** – No reduction	
V	C	X	X	X	X	VCXXXX
V	O	X	X	X	X	VOXXXX