

Employer Direct Contribution File Format and Specification

Queensland Government Employers
Version 5.0
May 2017



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Contacting us is easy



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Document History

Overview of changes from previous versions

| Version | Section | Topic | Description of changes |
|---------|---------|---|---|
| 3.0 | | Name Change | The new employer portal will be called Employer Direct |
| 3.0 | 3 | File Format and Specification | Colour code has been added to highlight (Blue) which fields are required to be populated for contributions being made to QSuper |
| 3.0 | 3 | File Format and Specification | Realignment of Field No. with the missing Field No. 77 |
| 3.0 | 3.1 | General Details | NOTE: has been clarified with further details |
| 3.0 | 3.1 | General Details | Bullet point 6 has been added |
| 3.0 | 1.4 | What is required with a contribution file | Minor wording changes to the first two paragraphs |
| 3.0 | 3.2 | System Requirements | Section 3.2 is now system Requirements and Header 1 record has been moved to section 3.3 |
| 3.0 | 3.5 | Sender Details | Clarity of information has been provided as to what information is to be contained in the Sender Details. Minor changes to wording within the fields. (Field No. 8, 10, 11) |
| 3.0 | 3.6 | Payer Details | Clarity of information has been provided as to what information is to be contained in the Payer Details. Minor changes to wording within the fields. (Field No. 15, 16, 18, 19) |
| 3.0 | 3.7 | Payee/Receiver Details | Changes to Heading from Payee/Receiver Contribution file Details |
| 3.0 | 3.7 | Payee/Receiver Details | Clarity of information has been provided as to what information is to be contained in the Payee/Receiver Details. |
| 3.0 | 3.7 | Payee/Receiver Details | Changes to fields particularly which fields do not need to be populated within the file as these will now be populated by the portal(Field No. 23, 25, 26, 27, 28, 29, 30, 31) |
| 3.0 | 3.8 | Employer Details | Changes to the paragraph an further clarity of information required within this section |
| 3.0 | 3.8 | Employer Details | Minor changes to Field No. 35, this field will need to be provided to QSuper |
| 3.0 | 3.9 | Super Fund Member "Common" Details | Changes to Address Details line 2 and 3 (Field No 45, 46) These do not need to be populated |
| 3.0 | 3.9 | Super Fund Member "Common" Details | Minor changes made to Field Numbers (56, 57, 64, 65) |
| 3.0 | 3.11 | Super Fund Member Registration Details | Minor change to Field No. 71, 81, 82 |
| 4.0 | 3.3 | Header Record 1 | Field 1 Changed to add "VERSION" |
| 4.0 | 3.3 | Header Record 1 | Field 2 minor data changes |
| 4.0 | 3.3 | Header Record 1 | Fields 3 & 4 added negative fields |
| 4.0 | 3.3 | Header Record 1 | Fields 5 & 6 field No, changes |
| 4.0 | 3.13 | DB Registration File Details | Field 127 Updated minor data changes |

| | | | |
|------|------------|---|--|
| 4.0 | 3.13 | DB Registration File Details | Field 128 changed to add End LWOP date |
| 4.0 | 3.13 | DB Registration File Details | Fields 129 – 135 field no. change |
| 4.0 | 5.1, 5.1.1 | Address Overview | Minor changes to post codes and international address information |
| 4.0 | 5.2.4 | International Addresses | Changes to the Postcode and State field. These should remain blank for international addresses. |
| 4.0 | 2.1 | Unique Superannuation Identifiers (USI) | Change to QSuper’s USI |
| 4.0 | 3.2 | System Requirements | Additional information to browser versions |
| 4.0 | 3.3.1 | Line ID | This has been separated from the header details as it was confusing. This should be a separated column if it is being used within the file |
| 4.0 | 3.3 | Header Record 1 | File ID and File Name Changes |
| | | | Sections |
| | | | 1.5.1 – clarification of wording |
| | | | 1.6 – clarification of wording |
| | | | 2.1 – clarification of wording |
| | | | 3.3 – Descriptions for Fields 2, 5 and 6 |
| | | | 3.4 – Format and Rule Field 10 |
| | | | 3.5 – clarification of wording |
| | | | 3.6 – clarification of wording |
| | | | 3.7 – clarification of wording |
| | | | - Descriptions Fields 33, 34 and 35 |
| | | | 3.9 - Field length Field 41 |
| | | | - Format and Rule Field 63 |
| | | | 3.11 - Format and Rule Field 89 |
| | | | 6.1.4 – Employee Contributions |
| 4.01 | | Review | 6.4.4 – Example clarification |
| | | | All sections reviewed, including style and format updates. |
| | | | Added additional information in preparation for choice of fund in State Government. |
| | | | <i>New sections:</i> |
| | | | 1.8 Queensland Government Employers paying to funds other than QSuper |
| | | | 5.2 Contribution fields for funds other than QSuper |
| | | | 5.4 Negative contributions and corrections |
| | | | Appendix 2: Contribution type reference table |
| | | | <i>Updated sections:</i> |
| 5.0 | | Review Choice of fund updates | 3.6 Body – lines 4 to 139: Fields 68, 69, 90 & 91 |

1. Overview

1.1 General information

Employer Direct is QSuper's online employer portal and caters for changes introduced by SuperStream legislation. Changes include new fields and file formats that allow employers to meet their SuperStream obligations.



This document is for employers contributing to QSuper using Employer Direct. If you are using an alternative online solution please contact QSuper.

This document should be read in conjunction with the Employer Direct user guide, validation guides and fact sheets available on the QSuper employer website.

For information on the SuperStream Legislation see the link below:

<https://www.ato.gov.au/Super/SuperStream/>

1.2 System requirements

Employer Direct has minimum browser requirements to allow the upload of contribution files. For further information or if you are using Internet Explorer 8 (or below), contact QSuper for assistance.

The latest versions of these browsers are supported:

- Microsoft Edge
- Internet Explorer
- Google Chrome
- Firefox
- Safari

1.3 What is a contribution file?

- A file produced from an employer payroll system containing superannuation details and contributions for employees
- Based on the **SuperStream Alternative File Format (SAFF)**
- **Comma-separated values (CSV)** file format
- Fields names and base requirements are specified the Australian Taxation Office
- May include contributions to funds other than QSuper
- Some fields are specifically required by QSuper, whilst other fields will need to be populated for any choice contributions
- On submission of the contribution file, Employer Direct will convert the file into a format compatible with SuperStream messaging requirements

1.4 What happens when a contribution file is submitted?

When a contribution file is submitted, Employer Direct will provide:

- Unique payment reference (UPR)
- An invoice summary of contributions
- Bank details for direct credit transfers
- Total amounts to be paid

Payment methods accepted by Employer Direct:

- Direct credit
- Direct debit



- **Payment must be sent on the same day the contribution file is submitted in Employer Direct**
- **The unique payment reference must be used when sending a direct credit payment**
- **The contribution file and payment may be rejected if the unique payment reference is not used, or an incorrect payment amount is sent**

1.5 Frequency of contribution files

Queensland Government employers paying default QSuper members

Employers paying contributions for Government default members must submit the contribution file within **7 calendar days of the period end date** to which it relates.

Contribution frequency options for Queensland Government employers are:

- Weekly
- Fortnightly
- Monthly



Employers may incur a financial penalty for failure to provide valid data within 7 calendar days of the pay period end date.

Pay cycles

Employers must provide a contribution file to QSuper at the agreed frequency (weekly, fortnightly or monthly). Any changes to pay cycles must be notified and agreed to by QSuper before being implemented.

Within each financial year, pay cycles are to be numbered consecutively for the purpose of the contribution file.



Contribution frequency or period end dates can only be altered between the last cycle of one financial year and the first cycle of the new financial year. Please let QSuper know if you need make any changes prior to your final cycle for the financial year.

Employers paying contributions to funds other than QSuper

At a minimum, contributions must be paid quarterly. Superannuation funds must receive your contributions within 28 days of the end of each quarter. Make sure you allow enough time for your data and money to be received by the funds.

| Quarter | Must be received by superannuation funds by |
|-------------------------|---|
| 1 July - 30 September | 28 October |
| 1 October - 31 December | 28 January |
| 1 January - 31 March | 28 April |
| 1 April - 30 June | 28 July |

If you do not meet the quarterly deadlines, the Australian Tax Office (ATO) may apply a Superannuation Guarantee Charge penalty. It may include the superannuation guarantee shortfall, interest and an administration fee which is not tax deductible and will result in an added expense to your business.



Voluntary post-tax contributions made by your employees from their pay must be sent to their choice fund by the 28th day of the month following deduction from payroll.

1.6 First contribution file in the financial year

Queensland Government Employers paying default QSuper members

Cycle 1 each financial year is the first contribution file with a period end date after 30 June. Contribution files must be sent in numbered sequential order starting with cycle 1. Only one file can be submitted for each contribution cycle (weekly, fortnightly or monthly).

Annual review salaries

For the Defined Benefit, State & Police accounts, reported full-time equivalent salaries and superannuation contributions can only be increased or decreased once per year on the annual review date.

If an employee's salary changes during the year, the reported salary and superannuation contributions can only be changed from the next annual review date.

Defined Benefit: The annual review salary date is 1 July each year.



Contributions for cycle 1 are not prorated. Contributions for the whole of cycle 1 are calculated on the new 1 July salary i.e. the contributions are not prorated where 1 July falls part way through the cycle.

State and Police: The annual review salary date is 1 October each year, and the new contributions are paid commencing in the first full pay period in November.

Accumulation: There is no annual review salary date for Accumulation accounts.

Employers paying contributions to funds other than QSuper

Pay cycle numbers aren't required if you're paying contributions to funds other than QSuper. Only the period start and end dates are required in the contribution file. Ad-hoc and out of cycle files are also possible when you contribute to other funds.

1.7 Additional requirements for Queensland Government Employers

- Employees with a single role or position must only have one line in the contribution file
- Employees with multiple positions (which can be under different awards) must have different payroll numbers and a separate contribution line for each payroll number.
- For all current employees with Defined Benefit, State or Police accounts, a line must be sent for them in the contribution file even if they are on unpaid leave, and there are no contribution values for them. The line must include any employment status changes for the employee (for example, changing from an existing member to a member on leave without pay).
- A line must be sent for any employees with an Accumulation account when there is an employment status change, even if there are no contributions for the employee (for example when the employee leaves employment).

1.8 Queensland Government Employers paying to funds other than QSuper

You'll have to make sure that for any employee who has selected a fund other than QSuper, their standard member contributions (2% to 5%) are put into the following fields:

| For QSuper | For other funds |
|---|--|
| Defined Benefit member pre-tax contribution (field 90) | Salary sacrificed amount (field 69) |
| Defined Benefit member post-tax contribution (field 91) | Personal contributions amount (field 68) |

Refer to Appendix 2 for more information about contribution types.



Funds other than QSuper will not accept contributions sent in fields 90 and 91.



QSuper Defined Benefit, State & Police account members wanting to pay to a fund other than QSuper must contact us before you can start paying to another fund for them.



Negative contributions cannot be sent to funds other than QSuper. Refer to section 5.3

2. Codes

2.1 Unique Superannuation Identifiers (USI)

The Unique Superannuation Identifier (USI) identifies the superannuation fund and product type that a contribution is being sent to.

A list of available USIs for APRA regulated Superannuation funds can be found at the ATO website:

<http://softwaredevelopers.ato.gov.au/USIandSPINlookup>

Self-Managed Superannuation Funds (SMSF) do not have a USI. SMSFs will require:

- ABN of the SMSF
- Bank details – BSB, account number and account name for the SMSF
- Electronic Service Address (ESA)

QSuper USIs

| USI | Product Name | Description |
|----------------|---------------------|---|
| 60905115063002 | QSuper (Restricted) | Use this USI for employees contributing to QSuper under Queensland Government arrangements |
| 60905115063001 | QSuper | Use this USI for employees contributing to QSuper under non-government choice arrangements |



Please contact QSuper on 1300 367 845 if you are unsure which USI to use.

2.2 Benefit category

For QSuper members, a benefit category must be supplied in the **Benefit Category field (field 85)**. QSuper benefit categories are detailed below.

If you're paying contributions to funds other than QSuper, you'll need to check with the fund if a benefit category needs to be supplied.

| Benefit Category | Description |
|------------------|---|
| DB | QSuper Defined Benefit (closed to new members) |
| AP | QSuper Accumulation (existing Queensland Government arrangements CAC & BAC) |
| SP | QSuper State (closed to new members) |
| PP | QSuper Police(closed to new members) |
| NG* | QSuper Choice (non-government arrangements) |

* Use NG for employees contributing to QSuper under non-government choice arrangements.

2.3 Employment status codes

QSuper requires status codes to be sent to notify the fund of employees' employment status.



These codes apply to QSuper members only. If you are paying choice contributions to funds other than QSuper you will need to confirm with the choice funds if they have any requirements for these fields.

New member codes

New member codes must be supplied in the **Member Registration Amendment Reason field (field 89)** when you have a new employee in your contribution file. A date must also be supplied in the **Employment Start Date field (field 74)**.

| Code | Name | Description |
|------|----------------|---|
| NM | New Member | The first contribution for a new employee, rehired after termination or change of superannuation account. Do not use this for transfers or secondments. |
| NT | New Transfer | The first contribution for an employee transferred from another employer or department. NT should also be used for machinery of government (MOG) changes. |
| NS | New Secondment | The first contribution for an employee seconded from another employer or department. |

Existing member codes

Existing member codes must be supplied in the **Member Registration Amendment Reason field (field 89)** and are to be used when an employee takes leave or is on secondment. These codes are also to be used for employees after the first contribution has been paid for a new member.

| Code | Name | Description |
|------|-------------------------|--|
| | | A current employee who is making contributions. Also for employees who are on half pay arrangements for: recreation leave, parental leave, long service leave and where an employee is retained on the payroll whilst on leave for WorkCover. |
| EM | Current Member | <i>If the other codes do not apply use EM.</i> |
| EW | WorkCover | A current employee who is on leave without pay for the purposes of WorkCover. |
| EI | LWOP Continued Sickness | A current employee who is on sick leave without pay due to the employee's continued sickness. |
| ES | Secondment | A current employee who is on secondment to another employer or department. |
| EL | LWOP Other | A current employee who is on leave without pay for any other reason e.g. study leave, travel, unpaid maternity leave. |

Employment end reasons

Employment end reasons must be supplied in the **Employment End Reason field (field 63)** and are to be provided when an employee has ceased employment. A date must also be supplied in the **Employment End Date field (field 62)**.



If an employment end reason code is provided in field 63, then field 89 Member Registration Amendment Reason must be blank.

| Code | Name | Description |
|------|-------------|---|
| LW | Resignation | The final contribution or adjustment for an employee who has resigned. |
| LD | Deceased | The final contribution or adjustment for an employee who is deceased. |
| LZ | Ill Health | The final contribution or adjustment for an employee who has retired due to ill health. |
| LF | Dismissal | The final contribution or adjustment for an employee who has been dismissed. |
| LV | VER | The final contribution or adjustment for an employee who has accepted a voluntary early retirement or retrenchment. |
| LT | Transfer | The final contribution or adjustment for an employee who has transferred to another employer or department or change of accounts e.g. DB, AP. This includes machinery of government transfers. |
| LR | Other | The final contribution or adjustment for an employee who does not fit one of the above categories. |

3. File Format and Specification

3.1 General details

- The file format is a **comma-separated value file (CSV)**
- The file is made up of 3 header rows and a main body containing lines for each employee
- There are no total or footer lines
- All fields from 1 to 139 must be included in the file, even if they do not contain data for employees



The CSV file should not be opened or edited in Microsoft Excel, as data fields may not save in the correct format even if the file is saved as a CSV file in Excel.

Starting section 3.3 each field has the following information provided:

| | |
|-------------------------|--|
| Field No.: | Field position in the file |
| Field Name: | Name of the field |
| Format and Rule: | Format of the field and any associated rules. <i>Refer 3.2 Field format requirements</i> |
| Field length: | Character limit of the field. Format and rules may also stipulate a minimum or fix character requirement e.g. TFNs must be 9 characters. |
| Description: | A brief description of the data field, valid values and field dependencies |



Fields shaded blue are mandatory for contributions paid to QSuper, although may be optional for other funds

3.2 Field format requirements

Each field format has requirements as tabled below. Some fields also have specific values that are accepted, which are provided in those fields in section 3.3.



Employer Direct won't accept a contribution file that contains data that doesn't meet the field format requirements.

| Format type | Format Rules |
|--------------|--|
| Date | YYYY-MM-DD format e.g. 14 January 2017 must be 2017-01-14 |
| Alphanumeric | A-Z, a-z, 0-9, underscore, hyphen, period |
| Numeric | 0-9 No space, comma or hyphen between numbers Include leading zeros where required e.g. BSB 034080 Leave blank if no value |
| Monetary | Two decimal places e.g. 100.00 not 100 Zeros required after decimal place e.g. 15.60 not 15.6 No dollar sign or commas Leave blank if no value |
| Hours | Minutes expressed as a percentage of whole hours e.g. seventy-two hours thirty minutes must be 72.50 Populate with 0.00 if no value has been calculated |
| Percentage | Percentage expressed as a decimal between 0 and 1 e.g. 5% must be 0.05 Two decimal places Leave blank if no value |
| Name | A-Z, a-z, apostrophe, hyphen, space No spaces between surnames with Mc or Mac e.g. McDonald not Mc Donald No spaces either side of the hyphen in hyphenated names e.g. Smith-Jones not Smith – Jones No initials – full name must be provided Multi-word names must be separated by a single space |
| Phone number | 0-9 No space, hyphen or bracket between numbers Area code must be included e.g. 0732101234 Include leading zeros for area code |
| Address | A-Z, a-z, 0-9, apostrophe, hyphen, space, (), &, / No commas or full stops Refer Section 5 – Address Details for address examples |
| Email | A-Z, a-z, 0-9, underscore, hyphen, period, @ Must be in a valid email address format e.g. JohnDoe123@company.com.au Multiple email addresses in same field not accepted – provide one email address only |

3.3 Header record – line 1

These fields will not be displayed within Employer Direct. These are used to validate the file formatting only.

| Field No. | Field Name | Format and Rule | Field Length | Description |
|-----------|------------------------------|--|------------------|---|
| 1 | Version | Mandatory <i>Must be set as "VERSION"</i> | 7 | |
| 2 | Version Number | Mandatory Alphanumeric <i>Must be set as "1.0"</i> | Undefined length | Version number of the latest Alternate File Format released by the ATO. Current version is 1.0 |
| 3 | Negatives Supported | Mandatory <i>Must be set as "NEGATIVES SUPPORTED"</i> | 19 | |
| 4 | Negative Supported Indicator | Mandatory <i>Must be set as "true"</i> | 5 | If this field is not set to "true", negative contributions will not be accepted by QSuper. Refer section 5.3 Negative contributions and corrections |
| 5 | File ID | Optional <i>If included must be set as "FILE ID"</i> | 7 | |
| 6 | File Name | Mandatory if field 5 File ID is populated Alphanumeric | 20 | The name of the file |

3.4 Category headings – line 2

Line 2 contains category headings that can be left blank. These fields will not be displayed within Employer Direct.

3.5 Field headings – line 3

Line 3 contains field headings that can be left blank. For ease of reference, they can be populated with field names provided in section 3.6.

3.6 Body – lines 4 to 139



Field 7 can be used to provide a unique reference for each line in the file. Fields 8 to 11 should be left blank. Employer Direct will populate fields 8 to 11.

| Field No. | Field Name | Format and Rule | Field Length | Description |
|-----------|-----------------------------------|--|------------------|---|
| 7 | Line ID | Optional Alphanumeric | 20 | Number or reference that uniquely identifies each line in the body of the file. |
| 8 | Source Entity ID | USI or ABN of the message source Leave this field blank. Employer Direct will populate this field. | Undefined length | Entity which the electronic response messages must be directed. |
| 9 | Source Entity ID Type | Leave this field blank. Employer Direct will populate this field. | Undefined length | Source entity ID. |
| 10 | Source Electronic Service Address | Leave this field blank. Employer Direct will populate this field. | Undefined length | IP address, URL or alias electronic address for messages to be directed. |
| 11 | Electronic Error Messaging | Accepted values: True or False Leave this field blank. Employer Direct will populate this field. | Undefined length | Electronic error messaging accepted true or false. |

Sender details

The sender is usually the same as the employer, but can be different e.g. an externally contracted payroll provider. The information in this section will allow superannuation funds to identify the employer contact person.



Sender details must be provided in every file. This will ensure superannuation funds will be able to contact the employer if they need to.

| Field No. | Field Name | Format and Rule | Field Length | Description |
|-----------|--------------------------|----------------------------------|------------------|-------------------------------|
| 12 | Sender ABN | Mandatory Numeric | 11 | Sender ABN. |
| 13 | Organisational Name | Mandatory Alphanumeric | 200 | Sender organisation name. |
| 14 | Family Name | Mandatory Name | 40 | Contact person surname. |
| 15 | Given Name | Mandatory Name | 40 | Contact person first name. |
| 16 | Other Given Name | Optional Name | 40 | Contact person middle names. |
| 17 | E-mail Address | Mandatory Email | 250 | Contact person email address. |
| 18 | Telephone Minimal Number | Mandatory Phone number | Undefined length | Contact person phone number. |

Payer details

The payer is the employer who remits the contribution file and funds. The bank details must be where returned contributions can be sent if they are not accepted by the superannuation fund.



Payer details must be provided on every file. This will ensure superannuation funds will be able to refund contributions if required.

| Field No. | Field Name | Format | Field Length | Description |
|-----------|-------------------|----------------------------------|------------------|---|
| 19 | ABN | Mandatory Numeric | 11 | Employer ABN. |
| 20 | Organisation Name | Mandatory Alphanumeric | 200 | Employer name. |
| 21 | BSB Number | Mandatory Numeric | 6 | Employer BSB for returned funds. |
| 22 | Account Number | Mandatory Numeric | Undefined length | Employer bank account for returned funds. |
| 23 | Account Name | Mandatory Alphanumeric | Undefined length | Employer bank account name. |

Payee / receiver details

The payee is the superannuation fund that will receive the contributions.



If incomplete or incorrect data is provided that cannot be matched to a known superannuation fund or SMSF, Employer Direct will prompt the user to choose a fund when the file is loaded.



Some fields in this section will be populated by Employer Direct, and should not be included in your contribution file.

| Field No. | Field Name | Format and Rule | Field Length | Description |
|-----------|-----------------------------------|--|------------------|--|
| 24 | ABN | Mandatory Numeric | 11 | Superannuation fund ABN |
| 25 | USI | Mandatory Alphanumeric <i>Leave this field blank for Self-Managed Super Funds (SMSF)</i> | 20 | Superannuation fund USI |
| 26 | Organisational Name | Mandatory Alphanumeric | 200 | Superannuation fund name |
| 27 | Target Electronic Service Address | Mandatory for Self-Managed Superannuation Funds <i>Leave this field blank. Employer Direct will populate this field.</i> | 250 | Electronic service address of the message source entity. |
| 28 | Payment Method Code | <i>Leave this field blank. Employer Direct will populate this field.</i> | Undefined length | Method used to make the payment to Employer Direct. |
| 29 | Transaction Date | Date <i>Leave this field blank. Employer Direct will populate this field.</i> | Undefined length | Date the payment has been made to Employer Direct. |
| 30 | Payment/Customer Reference Number | <i>Leave this field blank. Employer Direct will populate this field</i> | 18 | Employer Direct will provide employers with a unique reference number on the submit page. This reference number must be used to when sending payments. |
| 31 | BPay Biller code | <i>Leave this field blank. Employer Direct will populate this field.</i> | Undefined length | Superannuation fund BPAY biller code. <i>BPAY is not currently accepted by Employer Direct.</i> |
| 32 | Payment Amount | Optional Monetary <i>Employer Direct will populate this field but it is advisable to provide it in your CSV.</i> | Undefined length | Total value of the file. |
| 33 | BSB Number | Mandatory for Self-Managed Superannuation Funds Numeric | 6 | Superannuation fund BSB. |

| | | | | |
|----|----------------|---|------------------|--|
| | | <i>Leave this field blank for QSuper. Employer Direct will populate this field.</i> | | |
| | | Mandatory for Self-Managed Superannuation Funds | | |
| | | Numeric | | |
| 34 | Account Number | <i>Leave this field blank for QSuper. Employer Direct will populate this field.</i> | Undefined length | Superannuation fund bank account. |
| | | Mandatory for Self-Managed Superannuation Funds | | |
| | | Alphanumeric | | |
| 35 | Account Name | <i>Leave this field blank for QSuper. Employer Direct will populate this field.</i> | Undefined length | Superannuation fund bank account name. |

Employer details



Employer Direct will display an employer mismatch error if these details are not provided for every line in the file.

| Field No. | Field Name | Format and Rule | Field Length | Description |
|-----------|---|---|--------------|--|
| 36 | ABN | Mandatory Numeric | 11 | Employer ABN. |
| 37 | Location ID | Optional Alphanumeric | 8 | A value used to identify the department, employer, district and/or location of the employee. |
| 38 | Organisational Name | Mandatory | 200 | Employer name. |
| 39 | Superannuation Fund Generated Employer Identifier (FEN) | Mandatory for QSuper, otherwise optional 6 characters in length for QSuper. Contact other funds for your FEN with them. Alphanumeric | 12 | Employer identity code provided by QSuper or another superannuation funds. |

Member detail

| Field No. | Field Name | Format and Rule | Field Length | Description |
|-----------|------------------------|---|------------------|--|
| 40 | TFN | Optional Numeric | 9 | Employee Tax File Number. <i>Although optional, employer obligations apply. Where the employee has provided their Tax File Number (TFN), employers must pass the TFN to their superannuation fund.</i> |
| 41 | Person Name Title | Optional Accepted values: Mr, Mrs, Ms, Miss, Dr, Professor, Alphanumeric | 12 | Term used to indicate a person's status or form of address. |
| 42 | Person Name Suffix | <i>Not accepted by QSuper leave blank</i> | Undefined length | Awards, honours or other title that may follow the name of the employee. |
| 43 | Family Name | Mandatory Name | 40 | Employee surname. |
| 44 | Given Name | Mandatory Name | 40 | Employee first name. |
| 45 | Other Given Names | Mandatory if the employee has middle names, otherwise leave blank Name | 40 | Employee middle names. |
| 46 | Sex Code | Mandatory Accepted values: <ul style="list-style-type: none"> • 1 (Male) • 2 (Female) • 3 (Intersex or Indeterminate) • 0 (Not Stated) | 1 | Employee gender. |
| 47 | Birth Date | Mandatory | Undefined length | Employee date of birth. |
| 48 | Address Usage Code | Mandatory Accepted values: <ul style="list-style-type: none"> • RES (residential address) • POS (postal address) | 3 | Reason code to identify whether the employee's address is residential (RES) or postal (POS) <i>Where known, a residential address must be provided and this field set to "RES". If only a postal address is known, then set to "POS".</i> |
| 49 | Address Details Line 1 | Mandatory Address | 50 | Employee address – first line. |
| 50 | Address Details Line 2 | Optional Address | 50 | Employee address – second line. |

| | | | | |
|----|-----------------------------------|--|------------------|---|
| 51 | Address Details Line 3 | Optional Address | 50 | Employee address – optional line. |
| 52 | Address Details Line 4 | Optional Address | 50 | Employee address – optional line. |
| 53 | Locality Name | Mandatory Address | Undefined length | Employee address – city, suburb or town. |
| 54 | Postcode | Mandatory if Country Code is “au”, otherwise leave blank Numeric | 4 | Employee address – Australian postcode. |
| 55 | State or Territory | Mandatory if Country Code is “au”, otherwise leave blank Accepted values: ACT, NSW, NT, TAS, QLD, SA, VIC, WA, AAT | Undefined length | Employee address – Australian state or territory. |
| 56 | Country Code | Mandatory Accepted values: See Appendix 1 – Country codes | 2 | Employee address – 2 letter country code. |
| 57 | E-Mail Address | Optional Email | 250 | Employee email address. |
| 58 | Telephone Minimal Number Landline | Optional Phone number | Undefined length | Employee phone number. |
| 59 | Telephone Minimal Number Mobile | Optional Phone number | Undefined length | Employee mobile phone number. |
| 60 | Member Client Identifier | Mandatory for contributions to QSuper, otherwise optional Alphanumeric <i>Leave blank if a new member</i> | 16 | Employee superannuation member number. <i>QSuper member numbers are 6 characters and can start with a letter or a number e.g. A12345 or 123123.</i> |
| 61 | Payroll Number Identifier | Mandatory for contributions being paid to QSuper, otherwise optional Alphanumeric | 20 | Employee unique payroll or employee number. |
| 62 | Employment End Date | Conditional for QSuper, otherwise optional Date <i>Employment end date must be supplied if an employment end reason is provided in field 63</i> | Undefined length | Employee employment end date. |
| 63 | Employment End Reason | Conditional for QSuper, otherwise optional Accepted values for QSuper: LW, LD, LZ, LF, LV, LT, LR <i>An employment end date must also be supplied in field 62</i> | Undefined length | Reason code to notify QSuper that an employee has ceased employment. Refer section 2.3.3 Employment end reasons. <i>Employment end reason must be provided to QSuper when an employee leaves employment.</i> |

Contribution details

| Field No. | Field Name | Format and Rule | Field Length | Description |
|-----------|---------------------------------|--|------------------|--|
| 64 | Pay Period Start Date | Mandatory Date | Undefined length | Pay period start date for the contributions |
| 65 | Pay Period End date | Mandatory Date | Undefined length | Pay period end date for the contributions |
| 66 | Superannuation Guarantee Amount | Mandatory for employees with a QSuper Accumulation account Monetary <i>Field 92 must not be populated when this field is populated.</i> | Undefined length | Employer contribution amount for Accumulation accounts only . Previously known as EC |
| 67 | Award or Productivity Amount | Optional Monetary | Undefined length | Additional employer contribution amount for Defined Benefit accounts only . Also known as: <ul style="list-style-type: none"> • OTE top-up amount • OC difference amount Refer section 5.4.4 for Defined Benefit employer contribution calculations |
| 68 | Personal Contributions Amount | Optional Monetary | Undefined length | For QSuper: Employee/member post-tax voluntary contribution amount for Accumulation and Defined Benefit accounts . Previously known as VC. For other funds: Member post-tax standard contribution for employees with standard arrangements e.g. compulsory 2% to 5% member contributions plus any employee/member post-tax voluntary contribution amounts. |
| 69 | Salary Sacrificed Amount | Optional Monetary | Undefined length | For QSuper: Employee/member pre-tax (salary sacrifice) voluntary contribution amount for Accumulation and Defined Benefit accounts . Previously known as SSVc. |

| | | | | |
|----|--|---|------------------|---|
| | | | | <p>For other funds: Member pre-tax salary sacrifice standard contribution for employees with standard arrangements e.g. compulsory 2% to 5% member contributions plus any employee/member pre-tax voluntary contribution amounts.</p> |
| 70 | Employer Voluntary Amount | <p>Optional for funds other than QSuper Monetary <i>Not used by QSuper leave blank</i></p> | Undefined length | Employer contribution which is not a mandated employer contribution. |
| 71 | Spouse Contributions Amount | <p>Optional for funds other than QSuper Monetary <i>Not accepted by QSuper leave blank</i></p> | Undefined length | Employee/member contribution for their spouse's benefit. |
| 72 | Child Contributions amount | <p>Optional for funds other than QSuper Monetary <i>Not accepted by QSuper leave blank</i></p> | Undefined length | Employee/member contribution for the benefit of person less than 18 years old. |
| 73 | Other Third Party Contributions Amount | <p>Optional for funds other than QSuper <i>Not accepted by QSuper leave blank</i></p> | Undefined length | A contribution made by a third party such as an insurer. |

Member registration details

| Field No. | Field Name | Format and Rule | Min/Max | Description |
|-----------|--|---|------------------|---|
| 74 | Employment Start Date | <p>Mandatory for QSuper, otherwise optional Date</p> | Undefined length | Employee start date with their employer |
| 75 | At work indicator | <p>Accepted values: True or False <i>Not accepted by QSuper leave blank</i></p> | Undefined length | |
| 76 | Annual Salary for Benefits | <p>Monetary <i>Not accepted by QSuper leave blank</i></p> | Undefined length | |
| 77 | Annual Salary for Contributions Amount | <p>Monetary <i>Not accepted by QSuper leave blank</i></p> | Undefined length | |
| 78 | Annual Salary for Contributions Effective Start Date | <p>Date <i>Not accepted by QSuper leave blank</i></p> | Undefined length | |
| 79 | Annual Salary for Contributions Effective End Date | <p>Date <i>Not accepted by QSuper leave blank</i></p> | Undefined length | |
| 80 | Annual Salary for Insurance Benefits | <p>Monetary <i>Not accepted by QSuper leave blank</i></p> | Undefined length | |
| 81 | The Weekly Hours Worked Number | <p>Hours <i>Not accepted by QSuper leave blank</i></p> | Undefined length | |

| | | | | |
|----|--------------------------------------|--|------------------|---|
| 82 | Occupation Description | Alphanumeric <i>Not accepted by QSuper leave blank</i> | Undefined length | |
| 83 | Insurance Opt out Indicator | Accepted values: True or False <i>Not used by QSuper leave blank</i> | Undefined length | Indicates if the employee wishes to opt out of insurance with the superannuation fund. <i>QSuper members must contact us to opt out of insurance.</i> |
| 84 | Fund Registration Date | Date <i>Not accepted by QSuper leave blank</i> | Undefined length | |
| 85 | Benefit Category | Mandatory for QSuper, otherwise optional Accepted values for QSuper: <ul style="list-style-type: none"> • AP (Accumulation) • DB (Defined Benefit) • SP (State) • PP (Police) • NG (Non-government accumulation) | 10 | Benefit category is used by superannuation funds to determine product features or type of superannuation account. Refer section 2.2 Benefit Category |
| 86 | Employment Status Code | Mandatory for QSuper, otherwise optional Accepted values: <ul style="list-style-type: none"> • Casual • Contractor • Full Time • Part Time | Undefined length | Employment arrangement between the employee and employer. <i>If the contributions for the employee are for both casual and non-casual work, do not provide "Casual" in this field.</i> |
| 87 | Super Contribution Commence Date | Date <i>Not accepted by QSuper leave blank</i> | Undefined length | |
| 88 | Super Contribution Cease Date | Date <i>Not accepted by QSuper leave blank</i> | Undefined length | |
| 89 | Member Registration Amendment Reason | Conditional for QSuper, otherwise optional Accepted values for QSuper: NM, NT, NS, EM, EW, EI, ES EL <i>An employment start date must also be provided in field 74 Employment Start Date when this field = NM, NT, or NS</i> <i>This field must not have any value when field 63 Employment End Reason is populated.</i> | Undefined length | Reason code to notify QSuper of the employee's status as a new or existing member. <i>Employment end reasons are not provided in this field, but field 63 Employment End Reason</i> Refer sections 2.3 New member codes and Existing member codes. |

Defined benefit contribution details

These fields are mandatory for employees with QSuper account types:

- Accumulation (AP) when contributing 2% to 5% standard member contributions. Also known as CAC.
- Defined Benefit (DB)
- State (SP)
- Police (PP)

| Field No. | Field Name | Format and Rule | Field Length | Description |
|-----------|--|---|------------------|---|
| 90 | Defined Benefit Member Pre Tax Contribution | <p>Mandatory for employees with QSuper Contributory Accumulation (known as CAC), Defined Benefit, State, Police accounts. Not required for funds other than QSuper.</p> <p>Monetary</p> <p><i>Field 91 must not be populated when this field is populated. Employees must choose either pre-tax or post-tax standard member contributions.</i></p> | Undefined length | <p><i>For QSuper:</i> Member pre-tax salary sacrifice standard contribution for employees with standard arrangements e.g. compulsory 2% to 5.88% member contributions Previously known as SSCC. Refer section 5 Contribution Fields for member contribution calculations</p> <p><i>For other funds:</i> <u>Do not</u> pay contributions to this field. Refer field 69.</p> |
| 91 | Defined Benefit Member Post Tax Contribution | <p>Mandatory for employees with QSuper Contributory Accumulation (known as CAC), Defined Benefit, State, Police accounts. Not required for funds other than QSuper.</p> <p>Monetary</p> <p><i>Field 90 must not be populated when this field is populated. Employees must choose either pre-tax or post-tax standard member contributions.</i></p> | Undefined length | <p><i>For QSuper:</i> Member post-tax standard contribution for employees with standard arrangements e.g. compulsory 2% to 5% member contributions Previously known as CC. Refer section 5 Contribution Fields for member contribution calculations</p> <p><i>For other funds:</i> <u>Do not</u> pay contributions to this field. Refer field 68.</p> |
| 92 | Defined Benefit Employer Contribution | <p>Mandatory for employees with QSuper Defined Benefit, State, and Police accounts. Not required for funds other than QSuper.</p> <p>Monetary</p> <p><i>Field 66 must not be populated when this field is populated.</i></p> | Undefined length | <p>Employer contribution for Defined Benefit, State and Police accounts only. Previously known as EC. Refer section 5.5 for Defined Benefit employer contribution calculations</p> <p><i>For other funds:</i> <u>Do not</u> pay contributions to this field. Refer field 66.</p> |

| | | | | |
|-----|---|--|---------------------|--|
| 93 | Defined Benefit Notional Member Pre Tax Contribution | Monetary <i>Not accepted by QSuper leave blank</i> | Undefined length | |
| 94 | Defined Benefit Notional Member Post Tax Contribution | Monetary <i>Not accepted by QSuper leave blank</i> | Undefined length | |
| 95 | Defined Benefit Notional Employer Contribution | Monetary <i>Not accepted by QSuper leave blank</i> | Undefined length | |
| 96 | Ordinary Time Earnings | Mandatory for contributions to QSuper, otherwise optional Monetary | Undefined length | Ordinary time earnings (OTE) salary for the contribution period (weekly, fortnightly or monthly). OTE salary is defined by the Australian Tax Office. Refer section 6.2 Ordinary time earnings salary |
| 97 | Actual Periodic Salary or Wages Earned | Mandatory for contributions to QSuper, otherwise optional Monetary | Undefined length | Superannuation salary as defined by QSuper for the contribution period (weekly, fortnightly or monthly). Superannuation salary is base salary plus approved allowances. Refer section 6.1 Actual periodic salary or wages earned |
| 98 | Superannuable Allowances Paid | Monetary <i>Not accepted by QSuper leave blank</i> | Undefined length | |
| 99 | Notional Superannuable Allowances | Monetary <i>Not accepted by QSuper leave blank</i> | Undefined length | |
| 100 | Service Fraction | Percentage <i>Not accepted by QSuper leave blank</i> | Undefined length | |
| 101 | Service Fraction Effective Date | Date <i>Not accepted by QSuper leave blank</i> | Undefined length | |
| 102 | Full Time Hours | Mandatory for contributions to QSuper, otherwise optional Hours | Undefined length | Number of hours a full-time employee would work during the contribution period. Refer section 7 Hours |
| 103 | Contracted Hours | Mandatory for contributions to QSuper, otherwise optional Hours | Undefined length | Number of hours the employee is contracted to work during the contribution period. Refer section 7 Hours |
| 104 | Actual Hours Paid | Mandatory for contributions to QSuper, otherwise optional Hours | Undefined length | Number of paid hours during the contribution period. Refer section 7 Hours |

| | | | |
|-----|-------------------|---|----|
| 105 | Employee Location | Alphanumeric <i>Not accepted by QSuper leave blank</i> | 20 |
|-----|-------------------|---|----|

Defined benefit registration file details

The below fields are for Defined Benefit (DB), State (SP) and Police (PP) accounts. However some fields below will also be required for Accumulation members who have a Benefit Category "AP" and must provide the standard compulsory member contributions (2% - 5%).

| Field No. | Field Name | Format and Rule | Field Length | Description |
|-----------|--|---|------------------|--|
| 106 | Service Fraction | Percentage <i>Not accepted by QSuper leave blank</i> | Undefined length | |
| 107 | Service Fraction Start Date | Date <i>Not accepted by QSuper leave blank</i> | Undefined length | |
| 108 | Service Fraction End Date | Date <i>Not accepted by QSuper leave blank</i> | Undefined length | |
| 109 | Defined Benefit Employer Rate | Percentage <i>Not accepted by QSuper leave blank</i> | Undefined length | |
| 110 | Defined Benefit Employer Rate Start Date | Date <i>Not accepted by QSuper leave blank</i> | Undefined length | |
| 111 | Defined Benefit Employer Rate End Date | Date <i>Not accepted by QSuper leave blank</i> | Undefined length | |
| 112 | Defined Benefit Member Rate | Mandatory if field 90 Defined Benefit Member Pre Tax Contribution or field 91 Defined Benefit Post Tax Contribution fields populated, otherwise leave blank. Percentage | Undefined length | Member contribution rate as a percentage of superannuation salary (field 97 Actual Periodic Salary or Wages Earned). Refer section 8 Standard member contribution rates. |
| 113 | Defined Benefit Member Rate Start Date | Date <i>Not accepted by QSuper leave blank</i> | Undefined length | |
| 114 | Defined Benefit Member Rate End Date | Date <i>Not accepted by QSuper leave blank</i> | Undefined length | |
| 115 | Defined Benefit Annual Salary 1 | Monetary <i>Not accepted by QSuper leave blank</i> | Undefined length | |
| 116 | Defined Benefit Annual Salary 1 Start Date | Date <i>Not accepted by QSuper leave blank</i> | Undefined length | |
| 117 | Defined Benefit Annual Salary 1 End Date | Date <i>Not accepted by QSuper leave blank</i> | Undefined length | |
| 118 | Defined Benefit Annual Salary 2 | Monetary <i>Not accepted by QSuper leave blank</i> | Undefined length | |
| 119 | Defined Benefit Annual Salary 2 Start Date | Date <i>Not accepted by QSuper leave blank</i> | Undefined length | |
| 120 | Defined Benefit | Date | Undefined | |

| | | | |
|-----|--|--|---------------------|
| | Annual Salary 2 End Date | <i>Not accepted by QSuper leave blank</i> | length |
| 121 | Defined Benefit Annual Salary 3 | Monetary <i>Not accepted by QSuper leave blank</i> | Undefined length |
| 122 | Defined Benefit Annual Salary 3 Start Date | Date <i>Not accepted by QSuper leave blank</i> | Undefined length |
| 123 | Defined Benefit Annual Salary 3 End Date | Date <i>Not accepted by QSuper leave blank</i> | Undefined length |
| 124 | Defined Benefit Annual Salary 4 | Monetary <i>Not accepted by QSuper leave blank</i> | Undefined length |
| 125 | Defined Benefit Annual Salary 4 Start Date | Date <i>Not accepted by QSuper leave blank</i> | Undefined length |
| 126 | Defined Benefit Annual Salary 4 End Date | Date <i>Not accepted by QSuper leave blank</i> | Undefined length |
| 127 | Defined Benefit Annual Salary 5 | Monetary <i>Not accepted by QSuper leave blank</i> | Undefined length |
| 128 | Defined Benefit Annual Salary 5 Start Date | Date <i>Not accepted by QSuper leave blank</i> | Undefined length |
| 129 | Defined Benefit Annual Salary 5 End Date | Date <i>Not accepted by QSuper leave blank</i> | Undefined length |
| | | Accepted values: | |
| | | <ul style="list-style-type: none"> • 1 (Sick/Carer's/Personal) • 2 (Maternity/Paternity Paid) • 3 (Maternity/Paternity Unpaid) • 4 (Compassionate/Bereavement) • 5 (Miscellaneous Paid) • 6 (Miscellaneous Unpaid) | |
| 130 | Leave Without Pay | <i>Not accepted by QSuper leave blank</i> | 1 |
| 131 | Leave Without Pay Code Start Date | Date <i>Not accepted by QSuper leave blank</i> | Undefined length |
| 132 | Leave Without Pay Code End Date | Date <i>Not accepted by QSuper leave blank</i> | Undefined length |
| 133 | Annual Salary For Insurance Effective Date | Date <i>Not accepted by QSuper leave blank</i> | Undefined length |
| 134 | Annual Salary for Benefits Effective Date | Date <i>Not accepted by QSuper leave blank</i> | Undefined length |
| 135 | Employee Status Effective Date | Date <i>Not accepted by QSuper leave blank</i> | Undefined length |

| | | | |
|-----|--|---|---------------------|
| | Employee Benefit Category Effective Date | Date | Undefined length |
| 136 | Date | <i>Not accepted by QSuper leave blank</i> | length |
| | Employee Location Identifier | Alphanumeric | Undefined length |
| 137 | Identifier | <i>Not accepted by QSuper leave blank</i> | length |
| | Employee Location Identifier Start Date | Date | Undefined length |
| 138 | Identifier Start Date | <i>Not accepted by QSuper leave blank</i> | length |
| | Employee Location identifier End Date | Date | Undefined length |
| 139 | identifier End Date | <i>Not accepted by QSuper leave blank</i> | length |

4. Specification details

The information below provides further details for fields within the file format and specification.

4.1 Address details



Where known, you must provide an employee's residential address.

Address fields:

- Must not contain a space at the beginning of the field, or more than one space between words
- Where an address is longer than two lines, C/- care of lines are to be omitted
- For Australian addresses: locality, state, postcode and country code must be supplied in the relevant fields and not included in address details line 1,2,3 or 4 fields.

Country code

The **Country code field (field 56)** must be populated with a 2 letter code in lower case, even if it is an Australian address (au). Refer Appendix 1 – Country codes for a full list of country codes.

State or territory

The **State or territory field (field 55)** must be populated for Australian addresses and left blank for international addresses.

The accepted values for this field are:

| Value | State or territory |
|-------|--------------------------------|
| ACT | Australian Capital Territory |
| NSW | New South Wales |
| NT | Northern Territory |
| QLD | Queensland |
| SA | South Australia |
| TAS | Tasmania |
| VIC | Victoria |
| WA | Western Australia |
| AAT | Australian Antarctic Territory |

Postcode

The **Postcode field (field 54)** must be populated for Australian addresses and left blank for international addresses. It can only contain numeric values from 0000 to 9999. The postcode must be a valid postcode e.g. 0000 isn't a valid postcode.

4.2 Australian addresses

Australian address example 1

15 Gale Street
Sydney NSW 2000

| Field Name | Content |
|-------------------------|----------------|
| Address Details Line 1 | 15 Gale Street |
| Address Details Line 2 | |
| Address Details Line 3 | |
| Address Details Line 4 | |
| Locality Name Text | Sydney |
| State or Territory Code | NSW |
| Postcode | 2000 |
| Country Code | au |

Australian address example 2

Unit 2
142 Harold Avenue
Enoggera Qld 4051

| Field name | Content |
|-------------------------|---------------------|
| Address Details Line 1 | 2/142 Harold Avenue |
| Address Details Line 2 | |
| Address Details Line 3 | |
| Address Details Line 4 | |
| Locality Name Text | Enoggera |
| State or Territory Code | QLD |
| Postcode Text | 4051 |
| Country Code | au |

Australian address example 3

The Place
Unit 10
567 Winston Road
Enoggera Qld 4051

| Field name | Content |
|-------------------------|---------------------|
| Address Details Line 1 | The Place |
| Address Details Line 2 | 10/567 Winston Road |
| Address Details Line 3 | |
| Address Details Line 4 | |
| Locality Name Text | Enoggera |
| State or Territory Code | QLD |
| Postcode Text | 4051 |
| Country Code | au |

4.3 International addresses

International address formats vary from country to country. It is important to maintain the format of international addresses as provided by the employee. Use **Address detail lines 1 to 4 (fields 49 to 52)** for the international address, and enter “OVERSEAS” into the **Locality name field (field 53)** as it cannot be left blank. Superannuation funds will not print “OVERSEAS” on correspondence to their members.

- Include full address in address details lines 1 to 4
- Set locality to “OVERSEAS”
- State and postcode fields must be left blank
- Country code is mandatory. For country codes see Appendix 1.

International address example 1

275 Central Park West
 Apartment 14F
 New York
 NY10024
 USA

| Field name | Content |
|-------------------------|-----------------------|
| Address Details Line 1 | 275 Central Park West |
| Address Details Line 2 | Apartment 14F |
| Address Details Line 3 | New York |
| Address Details Line 4 | NY 1024 |
| Locality Name Text | OVERSEAS |
| State or Territory Code | |
| Postcode Text | |
| Country Code | us |

International address example 2

Acme House
 123 Oxford Road
 Aylesbury
 HP19 3EQ
 United Kingdom

| Field name | Content |
|-------------------------|-----------------|
| Address Details Line 1 | Acme House |
| Address Details Line 2 | 123 Oxford Road |
| Address Details Line 3 | Aylesbury |
| Address Details Line 4 | HP19 3EQ |
| Locality Name Text | OVERSEAS |
| State or Territory Code | |
| Postcode Text | |
| Country Code | gb |

4.4 Unknown addresses

Employers must make every effort to send employee addresses to QSuper. In a rare circumstance where an address is not available e.g. an employee has no fixed address, provide the following:

- “UNKNOWN” to be sent in address line 1 and locality
- Postcode “0000”, state “ACT”, and country code “au”

Unknown address example

| Field name | Content |
|-------------------------|---------|
| Address Details Line 1 | UNKNOWN |
| Address Details Line 2 | |
| Address Details Line 3 | |
| Address Details Line 4 | |
| Locality Name Text | UNKNOWN |
| State or Territory Code | ACT |
| Postcode Text | 0000 |
| Country Code | au |

5. Contributions

5.1 QSuper contribution fields

QSuper has different contribution requirements for each account type. This section details the contribution types that are required for each QSuper account.



See Appendix 2 for a reference table of contribution types for each account.

Accumulation contribution fields

| Account | Acc Code | Field No. | Contribution Type |
|---------------------------------|----------|-----------|---|
| Contributory Accumulation (CAC) | AP | 66 | Employer contribution & additional employer contributions |
| | | 68 | Employee voluntary – post-tax |
| | | 69 | Employee voluntary – pre-tax |
| | | 90 | Employee standard member contribution – pre-tax |
| | | 91 | Employee standard member contribution – post-tax |
| Basic Accumulation (BAC) | AP | 66 | Employer contribution & additional employer contributions |
| | | 68 | Employee voluntary – post-tax |
| | | 69 | Employee voluntary – pre-tax |
| Non-Government Accumulation | NG | 66 | Employer contribution & additional employer contributions |
| | | 68 | Employee voluntary – post-tax |
| | | 69 | Employee voluntary – pre-tax |



For Accumulation accounts, additional employer contributions related to OTE calculations or other arrangements must be combined with the employer contribution amount in field 66.

Defined Benefit contribution fields

| Account | Acc Code | Field No. | Contribution Type |
|-----------------|----------|-----------|--|
| Defined Benefit | DB | 68 | Employee voluntary – post-tax |
| | | 69 | Employee voluntary – pre-tax |
| | | 90 | Employee standard member contribution – pre-tax |
| | | 91 | Employee standard member contribution – post-tax |
| | | 92 | Defined benefit employer contribution |
| | | 67 | Additional employer contribution |

State and Police contribution fields

All State and Police account members must have two account lines, one for State or Police contributions (SP or PP) and one for 3% award employer contributions & Accumulation contributions (AP).

Employees with concurrent employments under different awards must also have more than one account line e.g. an employee with a second casual position must have a second Accumulation line.

| Account | Acc Code | Field No. | Contribution Type |
|--------------|----------|-----------|--|
| State | SP | 90 | Employee standard member contribution – pre-tax |
| | | 91 | Employee standard member contribution – post-tax |
| | | 92 | Defined benefit employer contribution |
| | | 66 | 3% award amount & additional employer contribution |
| | | 68 | Employee voluntary – post-tax |
| Accumulation | AP | 69 | Employee voluntary – pre-tax |

| Account | Acc Code | Field No. | Contribution Type |
|--------------|----------|-----------|--|
| Police | PP | 90 | Employee standard member contribution – pre-tax |
| | | 91 | Employee standard member contribution – post-tax |
| | | 92 | Defined benefit employer contribution |
| | | 66 | 3% award amount & additional employer contribution |
| | | 68 | Employee voluntary – post-tax |
| Accumulation | AP | 69 | Employee voluntary – pre-tax |

5.2 Contribution fields for funds other than QSuper

Other funds may have their own rules about which contribution types they will accept. You'll need to check with each fund if you are unsure which contributions you can make.

As a minimum, all funds should accept the following contribution types:

| Field No. | Contribution Type |
|-----------|----------------------------------|
| 66 | Employer contribution |
| 67 | Additional employer contribution |
| 68 | Employee voluntary – post-tax |
| 69 | Employee voluntary – pre-tax |



Refer to section 1.8 for more information on paying contributions to funds other than QSuper.

5.3 Contribution rules

Contributions cannot be accepted for:

- Defined Benefit account members who are 75 years of age or older.
- State account members who are 65 years of age or older.
- Police account members who are 60 years of age or older.
- Commissioned Police Officers who are 60 years of age or older.

Contributions for employees past these ages must be paid to an Accumulation account.

Additionally:

- Only mandated contributions (currently 9.5% superannuation guarantee) can be accepted for employees who are 75 years of age or older. Non-mandated contributions can be accepted up to 28 days after the month the employee turns 75.
- Employees who are 65 years of age or older must satisfy the work test rule.

5.4 Negative contributions and corrections

Negative contribution amounts will be accepted by QSuper for corrections you may need to make to previously paid contributions.

You can only make corrections & negative contributions for amounts paid in the current financial year.



Negative contributions cannot be sent to funds other than QSuper.

5.5 Accumulation contributions

For employees with QSuper Accumulation accounts, your employer obligation to super is determined by your existing employer arrangements with QSuper. There are different employment arrangements that can apply, if you are unsure of your arrangement please contact QSuper on 1300 367 845.

Core Queensland Government arrangements

- Permanent, part-time and contract core Queensland Government employees are required to make a standard member contribution of 5% of their superannuation salary, but they can reduce the amount to 2, 3 or 4%. The employer contribution rate is 12.75% but this will reduce to 9.75, 10.75 or 11.75% if the employee reduces their contribution.
- Casual employees receive 9.5% Superannuation Guarantee employer contributions and are not required to pay standard member contributions. Casual employees may elect to pay standard member contributions and receive higher employer contributions if agreed with the employer.

Other arrangements

You may have employer arrangements that differ from core Queensland Government arrangements, including but not limited to:

- Superannuation Guarantee: an employer contribution equal to 9.5% of the employees' ordinary time earnings (OTE) salary.
- Optional core Queensland Government arrangements: a default Superannuation Guarantee arrangement (9.5% employer contribution) with employees being able to elect to pay standard member contributions and receive higher employer contributions.
- Other arrangements negotiated between employer and employees.

How to calculate Accumulation payments

For employees with Accumulation accounts, your obligations will depend on whether they're making standard member contributions or not.

Any voluntary member contributions they make won't have any bearing on the amount you pay on their behalf.

For employees making standard member contributions

You'll need to pay the **greater** of these two calculations:

- 9.5% of the employees Ordinary Time Earnings (OTE).

Example

Your employee earns a fortnightly OTE salary, **including** allowances and bonuses of \$2,200. The payment you're required to make, based on OTE for the period, is: $0.095 \times \$2200 = \mathbf{\$209.00}$.

- 7.75% of superannuation salary plus employee contribution.

Example

Your employee earns a fortnightly superannuation salary, **excluding** unapproved allowances & bonuses of \$2,000. If your employee is paying a 5% standard member contribution for the period, amounting to \$100, you're required to pay on their behalf: $0.0775 \times \$2,000 + \$100 = \mathbf{\$255.00}$.

Of these two examples, the second calculation is greater. So your employer obligation to super for this employee would be **\$255.00**.

For employees not making standard member contributions

If your employee isn't making standard member contributions, then the following calculation is the only one that will apply:

- 9.5% of the employee's Ordinary Time Earnings (OTE)

5.6 Defined Benefit contributions

For employees with Defined Benefit accounts, your employer obligation is determined by whether your employee is making standard member contributions pre-tax or post-tax. The employee post-tax contributions rates are: 2, 3, 4 or 5%, or for approved 'catch-up' 6, 7 or 8%. **See Section 5.8 for information about pre-tax contributions.**

Employees with Defined Benefit accounts have the option of catch-up provisions, where they can choose to pay less now and 'catch up' later.

How to calculate Defined Benefit payments

For employees with Defined Benefit accounts, your obligations will depend on whether they're making standard member contributions before or after their income has been taxed.

Any voluntary member contributions they make won't have any bearing on the amount you pay on their behalf.

Employees making standard member contributions

You'll need to pay the **greater** of these two calculations:

- 9.5% of the employee's Ordinary Time Earnings (OTE).

Example

Your employee earns a fortnightly OTE salary, **including** allowances and bonuses of \$2,200. The payment you're required to make, based on OTE for the period, is: $0.095 \times \$2200 = \mathbf{\$209.00}$.

- 7.75% of superannuation salary plus employee contribution.

Example

Your employee earns a fortnightly superannuation salary, excluding unapproved allowances and bonuses of \$2,000. If your employee is paying 5% standard member contribution for the period, amounting to \$100, you are required to pay on their behalf: $0.0775 \times \$2,000 + \$100 = \mathbf{\$255.00}$.

Of these two examples, the second calculation is higher. So your employer obligation to super for this employee would be **\$255.00**.

Employees making pre-tax standard member contributions (salary sacrifice)

You'll need to pay the **greater** of these two calculations:

- 9.5% of the employees Ordinary Time Earnings (OTE).

Example

Your employee earns a fortnightly OTE salary, **including** allowances and bonuses of \$2,800. The payment you're required to make, based on OTE for the period, is: $0.095 \times \$2800 = \mathbf{\$266.00}$.

- 7.75% of (employee contribution divided by employee percentage) plus 85% employee contribution.

Example

Your employee earns a fortnightly superannuation salary, **excluding** unapproved allowances and bonuses of \$2,000. If your employee pays 5.88% standard member contribution for the period, amounting to \$117.60, you're required to pay: $0.0775 \times (\$117.60 / 0.0588) + (0.85 \times \$117.60) = \mathbf{\$254.96}$.

Of these two examples, the first OTE calculation result is greater. So your employer obligation to super for this employee would be **\$266.00**.



The \$254.96 will be added to the Defined Benefit Employer Contribution field (field 92), and \$11.04 (the difference between the two calculations) would be added to the Award or Productivity field (field 67).

5.7 State and Police account contributions

Many State and Police account members have unique contribution arrangements. QSuper will provide you with the required contribution rates and amounts before the end of October each year for each of your employees with State or Police accounts.

If any of your State or Police account employees change their work arrangements and need an alteration to their contributions, please contact QSuper on 1300 367 845.

5.8 Pre-tax (salary sacrificed) standard member contributions

Standard member contributions are free from superannuation contributions tax if they're paid from post-tax income. All employer and employee pre-tax salary sacrifice contributions are taxed at 15% when they're paid into QSuper. Your employee can increase pre-tax contributions to their Defined Benefit account to pay the contributions tax and make sure they continue to receive the same Defined Benefit multiple growth. This is called 'grossing up' the contribution.

The table below lists the adjusted pre-tax contribution rates that your employees can pay to their Defined Benefit accounts to maintain their standard member contribution rate.

There are no catch-up or gross-up provisions for Accumulation accounts.

| Standard contribution rates | Pre-tax 'gross-up' contribution rates |
|-----------------------------|---------------------------------------|
| 2% | 2.35% |
| 3% | 3.52% |
| 4% | 4.70% |
| 5% | 5.88% |
| 6%* | 7.05%* |
| 7%* | 8.25%* |
| 8%* | 9.41%* |

*These rates are only available for employees who have an approved 'catch-up' arrangement.

6. Salaries

6.1 Actual Periodic Salary or Wages Earned

The **Actual Period Salary or Wages Earned field (field 97)** is the Superannuation Salary for the contribution period (weekly, fortnightly or monthly).

Superannuation Salary is defined below for each account type.

Superannuation Salary for Accumulation accounts

- Base salary plus approved allowances
- Must reflect actual hours worked
- Can include adjustments for previous cycles
- Can be negative if overall contributions are negative due to a recall of contributions for an existing employee.



QSuper approved allowances can be viewed on the QSuper website, or contact us and we'll send them to you.

Superannuation Salary for Defined Benefit accounts

- Base salary plus approved allowances
- **1 July annual review salary** fixed for the full financial year
- Can only be increased or decreased from the next 1 July
- Must be reported as the full-time equivalent salary, even if the employee works part-time, reduced hours or is on leave without pay or secondment
- Do not pro-rata salary for employees starting or ceasing employment part-way through a pay cycle
- Do not include adjustments for previous cycles
- Must not be negative
- Backdated salary increases may be reported only if they are backdated to the last 1 July or earlier

Superannuation Salary for State and Police accounts

- Base salary plus approved allowances
- **1 October annual review salary** fixed for 12 months, which applies from the first full pay in November
- Can only be increased or decreased from the next 1 October
- Must be reported as the full-time equivalent salary, even if the employee works part-time, reduced hours or is on leave without pay or secondment
- Do not pro-rata salary for employees starting or ceasing employment part-way through a pay cycle
- Do not include adjustments for previous cycles
- Must not be negative
- Backdated salary increases may be reported only if they are backdated to the last 1 October or earlier

6.2 Ordinary Time Earnings (OTE)

In this field, report the employee's ordinary time earnings (OTE) salary for the contribution period, excluding any adjustments that may have been made for prior or future pay cycles.

OTE is the actual paid salary for the period regardless of whether the member an Accumulation or Defined Benefit member. For part time Defined Benefit members the OTE may be substantially less than the superannuation salary due to the superannuation salary being reported as full time equivalent.

OTE is defined in Australian Taxation Office *Superannuation Guarantee Ruling 94/4* and addendum as the amount an employee earns for their ordinary hours of work. More information can be found on the ATO website:

<http://calculators.ato.gov.au/scripts/net/SGCalculatorWeb/help/Amount.aspx?ms=Businesses>

7. Hours

7.1 Actual Hours Paid

Actual hours paid refers to the number of hours the employee has been paid in the contribution pay period. Minutes are expressed as a percentage of whole hours, for example seventy-two hours thirty minutes would be entered as "72.50").

Note: If a contribution adjustment is being made in a cycle and the applicable hours paid have previously been reported (e.g. a back dated salary increase) the hours paid **must not** be reported again.

If the adjustment is because the hours have not been reported previously, or have been incorrectly reported previously, the hour's adjustment(s) must be included.

Secondments: If an employee for Defined Benefit, State or Police is seconded to another employer, the original employer must continue to report zero working hours as if they are on leave without pay until the employee returns to the original employer or is permanently transferred. The new employer reports their actual hours.

7.2 Standard Full Time Hours

The standard full time hours for the employee's position in the standard contribution pay period. Minutes are expressed as a percentage of whole hours for example seventy-two hours thirty minutes would be entered as "72.50".

Secondments: If an employee for Defined Benefit, State or Police is seconded to another employer, the original employer must continue to report the working hours as if they are on leave without pay until the employee returns to the original employer or is permanently transferred. The new employer reports their standard full time hours relative to their new employment.

7.3 Contracted Hours

The contracted hours the employee **should** work in the standard contribution pay period as per the terms of their employment arrangement. Minutes are expressed as a percentage of whole hours, for example seventy-two hours thirty minutes would be entered as "72.50")

Note: For part time employees who are contracted to work a minimum number hours, but can work more than the minimum contracted hours, the following rules apply where the employee is paying contributions on hours worked:

- Contracted hours should always equal the hours paid.
- Contracted hours can never be in excess of standard full time hours.
- Contracted hours remain at the minimum contracted hours where the employee works less than the contracted minimum hours.

If backdated adjustments result in the contracted hours exceeding full time hours, then contracted hours should equal Actual hours paid.

Examples of how working hours histories are reported for various working & leave situations:

| Actual Hours paid | Full Time Hours | Contracted hours | Employment details |
|-------------------|-----------------|------------------|--|
| 72.50 | 72.50 | 72.50 | Full time employee (72.50 hours/fortnight) |
| 36.25 | 72.50 | 36.25 | Part time employee (.50) |
| 00.00 | 72.50 | 72.50 | Full time employee on leave no pay or seconded to another employer |

| | | | |
|--------|-------|--------|--|
| 36.25 | 72.50 | 72.50 | Full time employee on leave ½ pay |
| 18.13 | 72.50 | 36.25 | Part time employee (.50) on leave ½ pay |
| 00.00 | 72.50 | 36.25 | Part time employee (.50) on leave no pay or seconded to another employer |
| 66.92 | 72.50 | 66.92 | Employee on 48/52 purchased leave (current arrangements) |
| 40.00 | 50.00 | 40.00 | An employee (50.00 hours/fortnight full time) part time at .80 |
| 145.00 | 72.50 | 72.50 | Full time employee paid leave 2 weeks in advance |
| 72.50 | 72.50 | 36.25 | Part time employee (.50) paid leave 2 weeks in advance |
| 36.25 | 72.50 | 36.25 | Part time employee (.50) receiving payment through the payroll |
| 102.00 | 72.50 | 102.00 | Late adjustment for part time employee for previously incorrectly reported hours worked |
| 36.25 | 72.50 | 72.50 | Full time employee (72.50 hours/fortnight) who is on 50% rehabilitation program and worked 50% for the cycle. (Note that this reporting does not replace the rehabilitation program.) |
| 18.13 | 72.50 | 36.25 | Part time employee (.50) who is on 50% (of 50%) rehabilitation program and worked 25% for the cycle. (Note that this reporting does not replace the rehabilitation program.) |

Secondments: If an employee for Defined Benefit, State or Police is seconded to another employer, the original employer **MUST** continue to report the working hours as if they are on leave without pay until the employee returns to the original employer or is permanently transferred. The new employer reports their standard base hours relative to their new employment.

8. Standard member contribution rate

A standard member contribution rate must be provided in the **Defined Benefit Member Rate field (field 112)** for all employees with Defined Benefit, State, Police and contributory Accumulation accounts.

The standard member contribution rate is a percentage expressed as a decimal between 0 and 1 and must be recorded to two decimal places, e.g. 5% must be 0.05

- For Accumulation members, do not provide a contribution rate if no contributions are being paid.
- For Defined Benefit, State & Police members, you must provide the employee's elected contribution rate even if no contributions are being paid.
- The default standard member contribution rate for new employees is 5%.
- Employees can reduce the rate to 2, 3 or 4%.
- Employees with Defined Benefit accounts have the option to pay 'catch-up' rates of 6, 7 or 8%.
- 'Gross-up' rates apply for Defined Benefit members who pay contributions pre-tax. **See section 5.6.**
- If an employee elects to change their contribution rate during a contribution period, the contribution rate must not be changed until the next contribution period.
- Contribution rates for employees with State & Police accounts will be provided to you by QSuper before the end of October each year.

9. Glossary

A Glossary of all Superannuation terms and commonly terms used within this document can be found on the QSuper Employer website page at: <http://qsuper.qld.gov.au/members/super/basics/glossary.aspx>

| | |
|---|--|
| Unit of the Qld State Public Sector (Queensland Government employer) | An employer that meets the definition of a unit of the State public sector in the Superannuation (State Public Sector) Act 1990 . The employees of a unit of the State public sector who are eligible for QSuper membership are recorded in the Superannuation (State Public Sector) Notice 2010 . |
| Qld State Public Sector employee | An employee or group of employees who are eligible for QSuper membership as defined in the Superannuation (State Public Sector) Act 1990 and where the entity is recorded in the Superannuation (State Public Sector) Notice 2010 |
| Default contributions | Contributions paid by an employer that has selected QSuper as their default fund for all employees or a group of employees. Contributions paid by an employer to funds other than their default fund |
| Choice contributions | Choice contributions can be paid to QSuper by Queensland Government default employers for members who are not State Public Sector employees but have an existing QSuper account. For further information contact the QSuper Employer Helpdesk on 1300 367 845 |
| Basic Accumulation Category (or BAC) | Basic accumulation category refers to employees receiving the Superannuation Guarantee only. These employees can be casual or non casual. |
| Comprehensive Accumulation Category (or CAC) | Comprehensive accumulation category refers to members who contribute a percentage of their salary and receives a comparative higher employer contribution. These employees may be casual or non casual. <i>*Different insurance arrangements apply to casual employees in this category.</i> |
| DB, State and Police | Defined Benefit, State Super and Police Super Categories (closed account categories) |
| LWOP | Leave without pay Non Queensland Government accumulation category. |
| NG | <i>**Available to members either currently or previously employed by a Queensland Government employer who are eligible to have contributions paid from a 'private sector' employer</i> |
| SG or Superannuation Guarantee | The superannuation contribution rate prescribed in Commonwealth superannuation legislation that an employer must pay for employees to avoid penalty. <i>*Refer to https://www.ato.gov.au/ to check for updated rates.</i> |
| Superannuation Salary | The salary for superannuation purposes is the portion of a Queensland Government or related entity employee's remuneration package on which superannuation contributions are calculated and is defined in the QSuper Trust Deed as fixed and permanent remuneration. |

Appendix 1: Country codes

Accepted country codes for **field 56 Country Code** of the contribution file.

| Code | Country |
|------|--------------------------------|
| af | Afghanistan |
| ax | Aland Islands |
| al | Albania |
| dz | Algeria |
| as | American Samoa |
| ad | Andorra |
| ao | Angola |
| ai | Anguilla |
| aq | Antarctica |
| ag | Antigua and Barbuda |
| ar | Argentina |
| am | Armenia |
| aw | Aruba |
| at | Austria |
| az | Azerbaijan |
| bs | Bahamas |
| bh | Bahrain |
| bd | Bangladesh |
| bb | Barbados |
| by | Belarus |
| be | Belgium |
| bz | Belize |
| bj | Benin |
| bm | Bermuda |
| bt | Bhutan |
| bo | Bolivia |
| ba | Bosnia and Herzegovina |
| bw | Botswana |
| bv | Bouvet Island |
| br | Brazil |
| io | British Indian Ocean Territory |
| vg | British Virgin Islands |
| bn | Brunei Darussalam |
| bg | Bulgaria |

| | |
|-----------|--|
| bf | Burkina Faso |
| bi | Burundi |
| kh | Cambodia |
| cm | Cameroon |
| ca | Canada |
| cv | Cape Verde |
| ky | Cayman Islands |
| cf | Central African Republic |
| td | Chad |
| cl | Chile |
| cn | China |
| cx | Christmas Island |
| cc | Cocos (Keeling) Islands |
| co | Colombia |
| km | Comoros |
| cd | Congo, Democratic Republic of (previously Zaire) |
| cg | Congo, People's Republic of |
| ck | Cook Islands |
| cr | Costa Rica |
| ci | Côte D'Ivoire (Ivory Coast) |
| hr | Croatia (Hrvatska) |
| cu | Cuba |
| cw | Curacao |
| cy | Cyprus |
| cz | Czech Republic |
| dk | Denmark |
| dj | Djibouti |
| dm | Dominica |
| do | Dominican Republic |
| tl | East Timor (Timor Leste) |
| ec | Ecuador |
| eg | Egypt |
| sv | El Salvador |
| gq | Equatorial Guinea |
| er | Eritrea |
| ee | Estonia |
| et | Ethiopia |

| | |
|-----------|-------------------------------|
| fk | Falkland Islands (Malvinas) |
| fo | Faroe Islands |
| fj | Fiji |
| fi | Finland |
| fr | France |
| gf | French Guiana |
| pf | French Polynesia |
| tf | French Southern Territories |
| ga | Gabon |
| gm | Gambia |
| ge | Georgia |
| de | Germany |
| gh | Ghana |
| gi | Gibraltar |
| gr | Greece |
| gl | Greenland |
| gd | Grenada |
| gp | Guadeloupe |
| gu | Guam |
| gt | Guatemala |
| gg | Guernsey |
| gn | Guinea |
| gw | Guinea-Bissau |
| gy | Guyana |
| ht | Haiti |
| hm | Heard and McDonald Islands |
| va | Holy See (Vatican City State) |
| hn | Honduras |
| hk | Hong Kong |
| hr | Hrvatska (Croatia) |
| hu | Hungary |
| is | Iceland |
| in | India |
| id | Indonesia |
| ir | Iran |
| iq | Iraq |
| ie | Ireland |
| im | Isle of Man, The |

| | |
|-----------|--|
| il | Israel |
| it | Italy |
| ci | Ivory Coast (Côte D'Ivoire) |
| jm | Jamaica |
| jp | Japan |
| je | Jersey |
| jo | Jordan |
| kz | Kazakhstan |
| ke | Kenya |
| ki | Kiribati |
| pk | Korea, Democratic People's Republic of (North Korea) |
| ko | Korea, Republic of (South Korea) |
| kw | Kuwait |
| kg | Kyrgyzstan |
| la | Laos |
| lv | Latvia |
| lb | Lebanon |
| ls | Lesotho |
| lr | Liberia |
| ly | Libya |
| li | Liechtenstein |
| lt | Lithuania |
| lu | Luxembourg |
| mo | Macau |
| mk | Macedonia, The Former Yugoslav Republic of |
| mg | Madagascar |
| mw | Malawi |
| my | Malaysia |
| mv | Maldives |
| ml | Mali |
| mt | Malta |
| mh | Marshall Islands |
| mq | Martinique |
| mr | Mauritania |
| mu | Mauritius |
| yt | Mayotte |

| | |
|-----------|---|
| mx | Mexico |
| fm | Micronesia, Federated States of |
| md | Moldova |
| mc | Monaco |
| mn | Mongolia |
| me | Montenegro |
| ms | Montserrat |
| ma | Morocco |
| mz | Mozambique |
| mm | Myanmar |
| na | Namibia |
| nr | Nauru |
| np | Nepal |
| nl | Netherlands,(including the islands of Bonaire, Sint Eustatius and Saba) |
| nc | New Caledonia |
| nz | New Zealand |
| ni | Nicaragua |
| ne | Niger |
| ng | Nigeria |
| nu | Niue |
| nf | Norfolk Island |
| pk | North Korea |
| mp | Northern Mariana Islands |
| no | Norway |
| om | Oman |
| pk | Pakistan |
| pw | Palau |
| ps | Palestinian Territory, Occupied |
| pa | Panama |
| pg | Papua New Guinea |
| py | Paraguay |
| pe | Peru |
| ph | Philippines |
| pn | Pitcairn Island |
| pl | Poland |
| pt | Portugal |
| pr | Puerto Rico |

| | |
|-----------|--|
| qa | Qatar |
| re | Reunion |
| ro | Romania |
| ru | Russian Federation |
| rw | Rwanda |
| bl | Saint Barthelemy |
| sx | Saint Martin (Dutch) |
| mf | Saint Martin (French) |
| ws | Samoa |
| sm | San Marino |
| st | Sao Tome and Principe |
| sa | Saudi Arabia |
| sn | Senegal |
| rs | Serbia |
| sc | Seychelles |
| sl | Sierra Leone |
| sg | Singapore |
| sk | Slovakia (Slovak Republic) |
| si | Slovenia |
| sb | Solomon Islands |
| so | Somalia |
| za | South Africa |
| gs | South Georgia and the South Sandwich Islands |
| kr | South Korea |
| ss | South Sudan |
| es | Spain |
| lk | Sri Lanka |
| sh | St Helena |
| kn | St Kitts and Nevis |
| lc | St Lucia |
| pm | St Pierre and Miquelon |
| vc | St Vincent and The Grenadines |
| sd | Sudan |
| sr | Suriname |
| sj | Svalbard and Jan Mayen Islands |
| sz | Swaziland |
| se | Sweden |

| | |
|-----------|--------------------------------------|
| ch | Switzerland |
| sy | Syria |
| tw | Taiwan |
| tj | Tajikistan |
| tz | Tanzania |
| th | Thailand |
| tl | Timor-Leste (East Timor) |
| tg | Togo |
| tk | Tokelau |
| to | Tonga |
| tt | Trinidad and Tobago |
| tn | Tunisia |
| tr | Turkey |
| tm | Turkmenistan |
| tc | Turks and Caicos Islands |
| tv | Tuvalu |
| ug | Uganda |
| ua | Ukraine |
| ae | United Arab Emirates |
| gb | United Kingdom |
| us | United States |
| um | United States Minor Outlying Islands |
| vi | United States Virgin Islands |
| uy | Uruguay |
| uz | Uzbekistan |
| vu | Vanuatu |
| va | Vatican City State (Holy See) |
| ve | Venezuela |
| vn | Vietnam |
| wf | Wallis and Futuna Islands |
| eh | Western Sahara |
| ye | Yemen |
| zm | Zambia |
| zw | Zimbabwe |

Appendix 2: Contribution type reference table

Contribution types for QSuper

| Field No. | Field Name | Contribution type | Non-Government Accumulation | Basic Accumulation (BAC) | Contributory Accumulation (CAC) | Defined Benefit | State | Police |
|-----------|---------------------------------|-------------------------------------|-----------------------------|--------------------------|---------------------------------|-----------------|-------|--------|
| | | | NG | AP | AP | DB | SP | PP |
| 66 | Superannuation guarantee | Employer (accumulation) | ✓ | ✓ | ✓ | | | |
| 67 | Award or productivity | Additional employer ¹ | | | | ✓ | | |
| 68 | Personal contribution | Employee voluntary - post-tax | ✓ | ✓ | ✓ | ✓ | | |
| 69 | Salary sacrificed | Employee voluntary - pre-tax | ✓ | ✓ | ✓ | ✓ | | |
| 90 | Defined benefit member pre-tax | Employee standard member - pre-tax | | | ✓ | ✓ | ✓ | ✓ |
| 91 | Defined benefit member post-tax | Employee standard member - post-tax | | | ✓ | ✓ | ✓ | ✓ |
| 92 | Defined benefit employer | Employer (defined benefit) | | | | ✓ | ✓ | ✓ |

¹ For all Accumulation members, any additional employer contributions must be added to field 66 (superannuation guarantee amount)

Contribution types for funds other than QSuper

| Field No. | Field Name | Contribution types | Basic Accumulation (BAC) | Contributory Accumulation (CAC) |
|-----------|--------------------------|-------------------------------------|--------------------------|---------------------------------|
| 66 | Superannuation guarantee | Employer | ✓ | ✓ |
| 67 | Award or productivity | Additional employer ² | ✓ | ✓ |
| | | Employee standard member - post-tax | | ✓ |
| 68 | Personal contribution | Employee voluntary - post-tax | ✓ | ✓ ³ |
| | | Employee standard member - pre-tax | | ✓ |
| 69 | Salary sacrificed | Employee voluntary - pre-tax | ✓ | ✓ ³ |

² Additional employer contributions can be included with the employer amount in field 66

³ Employer voluntary contributions must be added to the standard member contributions



Additional contribution types such as spouse & child may be accepted by other funds. If you're unsure, contact the fund to confirm which contribution types they'll accept.