Employer Direct

Contribution file format and Specification Guide

Queensland Government and participating employers

July 2025

qsuper.qld.gov.au/employers

QSuper

Part of Australian Retirement Trust

Contents

Contacting us is easy

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Monday to Friday 8.30am – 5.00pm

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	3.8	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 and 4 added negative fields
4.0	3.3	Header Record 1	Fields 5 and 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
4.01		Review	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 6.4.4 – Example clarification
5.0		Review Choice of fund updates	All sections reviewed, including style and format updates. Added additional information in preparation for choice of fund in State Government. New sections: 1.8 Queensland Government Employers paying to other funds 5.2 Contribution fields for other funds 5.4 Negative contributions and corrections Appendix 2: Contribution type reference table Updated sections: 3.6 Body – lines 4 to 139: Fields 68, 69, 90, and 91
6.0		Salary and additional information	Incorporating clarifications to Annual Salary for Insurance, Annual Salary for Benefits, Occupation, Group location. Additional inclusion of Appendix C for employees with only one name.
7.0	4.1	Address details	Supply values for state or territory (field 55)
7.0	5.3, 5.5, 5.6	Contributions	Update Superannuation Guarantee rate to 10.5%, to reflect changes from 1 July 2022.
8.0	1.1, 1.8, 3.6, 5.1, 5.3, 5.5, 5.6, 6.1, 7, 9, 10, App 2	Contributions	Update to Queensland Government superannuation arrangements
9.0	5.3, 5.5, 5.6	Contributions	Update Superannuation Guarantee to 11.5% to reflect changes from 1 July 2024.
10.0 Current	5	Contributions	Update Superannuation Guarantee to 12% to reflect changes from 1 July 2025 (including example calculations).

1. Overview

1.1 General information

Employer Direct is our 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.

> ℹ This document is for Queensland Government and participating employers 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 factsheets available on the QSuper employer website.

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
- 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 (ATO)
- May include contributions to other funds
- Some fields are specifically required by QSuper, whist 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.

> ℹ • 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 account holders

Employers paying contributions for Queensland Government default account holders 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.

> ℹ 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.

> *i* 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 us know if you need make any changes prior to your final cycle for the financial year.

Employers paying contributions to other funds

At a minimum, contributions must be payed 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 ATO may apply a Superannuation Guarantee Charge penalty. This 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.

> *i* 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 account holders

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, and 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.

> *i* Contributions for cycle 1 are not prorated. Contributions for the whole of cycle 1 are calculated on the new 1 July salary (e.g. the contributions are not prorated where 1 July falls partway 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.

Employers paying contributions to other funds

Pay cycle numbers aren't required if you're paying contributions to accounts 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 account holder 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 (e.g. when the employee leaves employment).

1.8 Participating employers who make standard member contributions and pay to other funds

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

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

Refer to **Appendix 2** for more information about contribution types.

> ℹ️ Other funds will not accept contributions sent in fields 90 and 91.
>
> QSuper Defined Benefit, State, and Police account holders wanting to pay to a non-QSuper account must contact us before you can start paying to another fund for them.
>
> Negative contributions cannot be sent to accounts other than QSuper. Refer to **section 5.4**.

2. Codes

2.1 Unique Superannuation Identifier (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:

https://superfundlookup.gov.au/Tools/USI

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
609905115063002	QSuper - Participating employer	Use this USI for employees contributing to QSuper under **Queensland Government arrangements**.
609905115063001	QSuper	Use this USI for employees contributing to QSuper under **non-Queensland Government choice arrangements**.

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

2.2 Benefit category

For QSuper account holders, 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 other funds, 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 account holders).
AP	QSuper Accumulation (existing Queensland Government arrangements CAA or BAA).
SP	QSuper State (closed to new account holders).
PP	QSuper Police (closed to new account holders).
NG*	QSuper Choice (non-Queensland Government arrangements).

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

2.3 Employment status codes

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

i These codes apply to QSuper accounts only. If you are paying choice contributions to other funds, 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
EM	Current Member	A current employee who is making contributions. 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. **If other codes do not apply use EM**.
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).

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.

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)**.

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

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.

> ℹ 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 **(refer to 3.2 Field format requirements)**.

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

> ℹ Fields shaded blue are mandatory for contributions paid to QSuper accounts, 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.

> ℹ 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 34080) 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 5.6) 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** **Must be set as "VERSION"**	7	
2	Version Number	**Mandatory** Alphanumeric **Must be set as "1.0"**	Undefined length	Version number of the latest Alternate File Format released by the ATO. Current version is 1.0
3	Negatives Supported	**Mandatory** **Must be set as "NEGATIVES SUPPORTED"**	19	
4	Negative Supported Indicator	**Mandatory** **Must be set as "true"**	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** **If included must be set as "FILE ID**	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

> ℹ 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.**	19	Source entity ID.
10	Source Electronic Service Address	**Leave this field blank.** **Employer Direct will populate this field.**	5	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.**	7	Electronic error messaging accepted true or false.

Sender details

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

> ℹ 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	**Mandatory** Name	40	Contact person middle names.
17	Email 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 and Rule	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	9	Employer bank account for returned funds.
23	Account Number	**Mandatory** Alphanumeric	6	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 **Leave this field blank for Self-Managed Super Funds (SMSF)**	20	Superannuation fund USI.
26	Organisational Name	**Mandatory** Alphanumeric	200	Superannuation fund name.
27	Target Electronic Service Address	**Mandatory for Self-Managed Superannuation Funds** **Leave this field blank. Employer Direct will populate this field.**	250	Electronic service address of the message source entity.
28	Payment Method Code	**Leave this field blank. Employer Direct will populate this field.**	Undefined length	Method used to make the payment to Employer Direct.
29	Transaction Date	Date **Leave this field blank. Employer Direct will populate this field.**	Undefined length	Date the payment has been made to Employer Direct.

30	Payment/ Customer Reference Number	**Leave this field blank. Employer Direct will populate this field**	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	**Leave this field blank. Employer Direct will populate this field.**	Undefined length	Superannuation fund BPAY biller code. **BPAY is not currently accepted by Employer Direct.**
32	Payment Amount	**Optional** Monetary **Employer Direct will populate this field but it is advisable to provide it in your CSV**.	Undefined length	Total value of the file.
33	BSB Number	**Mandatory for Self-Managed Superannuation Funds** Numeric. **Leave this field blank for QSuper. Employer Direct will populate this field.**	6	Superannuation fund BSB.
34	Account Number	**Mandatory for Self-Managed Superannuation Funds** Numeric **Leave this field blank for QSuper. Employer Direct will populate this field.**	Undefined length	Superannuation fund bank account.
35	Account Name	**Mandatory for Self-Managed Superannuation Funds** Alphanumeric **Leave this field blank for QSuper. Employer Direct will populate this field**	Undefined length	Superannuation fund bank account name.

Employer details

> ℹ️ 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** Alphanumeric	200	Superannuation fund 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 details

Field No.	Field Name	Format and Rule	Field Length	Description
40	TFN	**Optional** Numeric	9	Employee Tax File Number. **Although optional, employer obligations apply. Where the employee has provided their Tax File Number (TFN), employers must pass the TFN to their superannuation fund.**
41	Person Name Title	**Optional** Accepted values: Mr, Mx, Miss, Mrs, Ms, Mstr, Dr. For more information about accepted codes, refer to the Employer Direct Validations Guide Alpha	12	Term used to indicate a person's status or form of address.
42	Person Name Suffix	**Not accepted by QSuper leave blank**	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: ☐ 1 (Male) ☐ 2 (Female) ☐ 3 (Intersex or Indeterminate) ☐ 0 (Not Stated)	1	Employee gender.
47	Birth Date	**Mandatory**	10	Employee date of birth.
48	Address Usage Code	**Mandatory** Accepted values: ☐ RES (residential address) ☐ POS (postal address)	3	Reason code to identify whether the employee's address is residential (RES) or postal (POS). **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".**
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** Numerical	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	3	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	**Required for all employees if held.** • 0-9 • No space, hyphen, or bracket between numbers • Area code must be included • Include leading zero for area code.	10	Must provide either landline or mobile number for all employees, if held. Must be 10 digits.

59	Telephone Minimal Number Mobile	**Required for all employees if held.** • 0-9 • No space, hyphen, or bracket between numbers • Area code must be included • Include leading zero for area code.	10	Must provide either landline or mobile number for all employees, if held. Must be 10 digits.
60	Member Client Identifier	**Mandatory for contributions to QSuper accounts, otherwise optional** Alphanumeric Leave blank if a new member	16	Employee superannuation member number. **QSuper account numbers are 6 characters and can start with a letter or a number e.g. A12345 or 123123.**
61	Payroll Number Identifier	**Mandatory for contributions being paid to QSuper accounts, otherwise optional** Alphanumeric	20	Employee unique payroll or employee number.
62	Employment End Date	**Conditional for QSuper, otherwise optional** Date Employment end date must be supplied if an employment end reason is provided in field 63	10	Employee employment end date.
63	Employment End Reason	**Conditional for QSuper, otherwise optional** Accepted values for QSuper: LW, LD, LZ, LF, LV, LT, LR An employment end date must also be supplied in field 62	2	Reason code to notify QSuper that an employee has ceased employment. **Refer section 2.3.3 Employment end reasons.** **Employment end reason must be provided to QSuper when an employee leaves employment.**

Contribution details

Field No.	Field Name	Format and Rule	Field Length	Description
64	Pay Period Start Date	**Mandatory** Date	10	Pay period start date for the contributions
65	Pay Period End date	**Mandatory** Date	10	Pay period end date for the contributions
66	Superannuation Guarantee Amount	**Mandatory for employees with a QSuper Accumulation account** Monetary **Field 92 must not be populated when this field is populated.**	11	Employer contribution amount for **Accumulation accounts only**.

67	Award or Productivity Amount	**Optional** Monetary	11	Additional employer contribution amount for **Defined Benefit accounts only**. Also known as: • OTE top-up amount **Refer section 5.6 for Defined Benefit employer**
68	Personal Contributions Amount	**Optional** Monetary	11	**For QSuper:** Employee/member post-tax voluntary contribution amount for **Accumulation and Defined Benefit accounts**. Employers with Queensland Government contribution arrangements should only remit to this field for Accumulation members making post-tax voluntary contributions. Employers who make standard contributions should use this field if a member has chosen to pay an amount or percentage outside the standard 2-5% member contribution rate. **For other funds:** Member post-tax standard contribution for **employees who make standard contributions e.g. compulsory 2% to 5% member contributions** plus any employee/member post- tax voluntary contribution amounts.
69	Salary Sacrificed Amount	**Optional** Monetary	11	**For QSuper:** Employee/member pre-tax (salary sacrifice) voluntary contribution amount for **Accumulation and Defined Benefit accounts**. Employers with Queensland Government contribution arrangements should only remit to this field for Accumulation members making salary sacrifice contributions. Employers who make standard contributions should use this field if a member has chosen to pay an amount or percentage outside the standard 2-5% member contribution rate. **For other funds:** Member pre-tax salary sacrifice standard contribution for **employees who make standard contributions (e.g. compulsory 2% to 5% member contributions)** plus any employee/member pre- tax voluntary contribution amounts.
70	Employer Voluntary Amount	**Optional for other funds** Monetary **Not accepted by QSuper leave blank**	11	Employer contribution which is not a mandated employer contribution.

71	Spouse Contributions Amount	**Optional for other funds** Monetary **Not accepted by QSuper leave blank**	11	Employee/member contribution for their spouse's benefit.
72	Child Contributions amount	**Optional for other funds** Monetary **Not accepted by QSuper leave blank**	11	Employee/member contribution for the benefit of person less than 18 years old.
73	Other Third Party Contributions Amount	**Optional for other funds** Monetary **Not accepted by QSuper leave blank**	11	A contribution made by a third party such as an insurer.

Member registration details

Field No.	Field Name	Format and Rule	Field Length	Description
74	Employment Start Date	Mandatory for QSuper, otherwise optional Date	10	Employee start date with their employer.
75	At work indicator	Accepted values: True or False **Not accepted by QSuper leave blank**	5	
76	Annual Salary for Benefits	Monetary **Not accepted by QSuper leave blank**	Effective length	
77	Annual Salary for Contributions Amount	Monetary **Not accepted by QSuper leave blank**	Effective length	
78	Annual Salary for Contributions Effective Start Date	Date **Not accepted by QSuper leave blank**	Undefined length	
79	Annual Salary for Contributions Effective End Date	Date **Not accepted by QSuper leave blank**	Undefined length	
80	Annual Salary for Insurance	**Required for all non-casual employees with QSuper Accumulation accounts.** Monetary • Two decimal places (e.g. 100.00 not 100) • Zeros required after decimal place (e.g. 15.60 not 15.6) • No dollar signs or commas • Leave blank if no value, or if a value is entered into field 76	11	**Refer section 7.1 Annual Salary for Insurance for full requirements.**
81	The Weekly Hours Worked Number	Hours **Not accepted by QSuper leave blank**	Undefined length	

82	Occupation Description	**Optional for QSuper account holders** Alphanumeric A-Z, a-z, 0-9, hyphen, space	50	The Australian Bureau of Statistics, Australian & New Zealand Standard of Occupations (six-digit code) is preferred, otherwise free text.
83	Insurance Opt out Indicator	Date **Not accepted by QSuper leave blank**	Undefined length	Indicates if the employee wishes to opt out of insurance with the superannuation fund. **QSuper account holders must contact us to opt out of insurance.**
84	Insurance Opt out Indicator	Date **Not accepted by QSuper leave blank**	Undefined length	
85	Benefit Category	**Mandatory for QSuper, otherwise optional** Accepted values for QSuper: ☐ 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: ☐ Casual ☐ Contractor ☐ Full-Time ☐ Part-Time	10	Employment arrangement between the employee and employer. **If the contributions for the employee are for both casual and non-casual work, do not provide "Casual" in this field.**
87	Super Contribution Commence Date	Date **Not accepted by QSuper leave blank**	Undefined length	
88	Super Contribution Cease Date	Date **Not accepted by QSuper leave blank**	Undefined length	
89	Member Registration Amendment Reason	**Conditional for QSuper, otherwise optional** Accepted values for QSuper: NM, NT, NS, EM, EW, EI, ES EL **An employment start date must also be provided in field 74 Employment Start Date when this field = NM, NT, or NS** **This field must not have any value when field 63 Employment End Reason is populated.**	2	Reason code to notify QSuper of the employee's status as a new or existing member. **Employment end reasons are not provided in this field, but field 63 Employment End Reason.** **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 CAA.
- Defined Benefit (DB)
- State (SP)
- Police (PP)

Field No.	Field Name	Format and Rule	Field Length	Description
90	Defined Benefit Member Pre-Tax Contribution	**Mandatory for employees with QSuper Contributory Accumulation (known as CAA), Defined Benefit, State, Police accounts who make standard contributions. Not required for other funds** Monetary **Field 91 must not be populated when this field is populated. Employees must choose either pre-tax or post-tax standard member contributions**	11	**For QSuper:** Member pre-tax salary sacrifice standard contribution for **employees who make standard contributions (e.g. compulsory 2% to 5.88% member contributions**. **Refer section 5 Contribution Fields for member contribution calculations.** **For other funds:** Do not pay contributions to this field. **Refer to field 69**.
91	Defined Benefit Member Post-Tax Contribution	**Mandatory for employees with QSuper Contributory Accumulation (known as CAA), Defined Benefit, State, Police accounts who make standard contributions. Not required for other funds** Monetary **Field 90 must not be populated when this field is populated. Employees must choose either pre-tax or post-tax standard member contribution.**	11	**For QSuper:** Member post-tax standard contribution for **employees who make standard contributions (e.g. compulsory 2% to 5% member contributions)**. **Refer section 5 Contribution Fields for member contribution calculations.** **For other funds:** Do not pay contributions to this field. **Refer field 68**.
92	Defined Benefit Employer Contribution	**Mandatory for employees with QSuper Defined Benefit, State, and Police accounts. Not required for other funds** Monetary **Field 66 must not be populated when this field is populated**	11	Employer contribution **for Defined Benefit, State and Police accounts only**. **Refer section 5.5 for Defined Benefit employer contribution calculations**. **For other funds:** Do not pay contributions to this field. **Refer field 66**.
93	Defined Benefit Notional Member Pre-Tax Contribution	Monetary **Not accepted by QSuper leave blank**	11	

94	Defined Benefit Notional Member Post-Tax Contribution	Monetary **Not accepted by QSuper leave blank**	11	
95	Defined Benefit Notional Employer Contribution	Monetary **Not accepted by QSuper leave blank**	11	
96	Ordinary Time Earnings	**Mandatory for contributions to QSuper accounts, otherwise optional** Monetary	11	Ordinary time earnings (OTE) salary for the contribution period (weekly, fortnightly or monthly). OTE salary is defined by the Australian Tax Office. This is the ordinary time earnings for the contribution period, not an OTE top-up contribution amount. For employers with Queensland Government contribution arrangements, the definition of OTE for employer contributions comprises the Commonwealth definition plus all other paid leave including paid parental leave (which is excluded from the Commonwealth definition), as per current practice under the OTE top-up test. **Refer section 6.2 Ordinary time earnings salary**.
97	Actual Periodic Salary or Wages Earned	**Mandatory for contributions to QSuper accounts, otherwise optional** Monetary	11	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	**Required for all employees, where applicable** Monetary • Two decimal places (e.g. 100.00 not 100) • Zeros required after decimal place (e.g. 15.60 not 15.6) • No dollar signs or commas • Leave blank if no value	11	The amount of shift allowance paid to the employee in the contribution period.
99	Notional Superannuable Allowances	Monetary **Not accepted by QSuper leave blank**	11	
100	Service Fraction	Monetary **Not accepted by QSuper leave blank**	11	
101	Service Fraction Effective Date	Monetary **Not accepted by QSuper leave blank**	11	

102	Full-Time Hours	**Mandatory for contributions to QSuper accounts, otherwise optional** Hours	6	Number of hours a full-time employee would work during the contribution period. **Refer to section 8 Hours**.
103	Contracted Hours	**Mandatory for contributions to QSuper accounts, otherwise optional** Hours	6	Number of hours the employee is contracted to work during the contribution period. **Refer to section 8 Hours**.
104	Actual Hours Paid	**Mandatory for contributions to QSuper accounts, otherwise optional** Hours	6	Number of paid hours during the contribution period. **Refer to section 8 Hours**.
105	Employee Location Identifier	**Optional for all employees** Alphanumeric A-Z, a-z, 0-9, hyphen, space, apostrophe	20	Building Name or street address of employee's work location (not a building code) – limited to 20 characters.

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 **Not accepted by QSuper leave blank**	Undefined length	
107	Service Fraction Start Date	Date **Not accepted by QSuper leave blank**	Undefined length	
108	Service Fraction End Date	Date **Not accepted by QSuper leave blank**	Undefined length	
109	Defined Benefit Employer Rate	Percentage **Not accepted by QSuper leave blank**	Undefined length	
110	Defined Benefit Employer Rate Start Date	Date **Not accepted by QSuper leave blank**	Undefined length	
111	Defined Benefit Employer Rate End Date	Date **Not accepted by QSuper leave blank**	Undefined length	
112	Defined Benefit Member Rate	**Mandatory for employers who make standard contributions if field 90 Defined Benefit Member Pre-Tax Contribution or field 91 Defined Benefit Post-Tax Contribution fields populated, otherwise leave blank** Percentage	11	Member contribution rate as a percentage of superannuation salary (field 97 Actual Periodic Salary or Wages Earned). **Refer to section 9 Standard member contribution rates**.
113	Defined Benefit Member Rate Start Date	Date **Not accepted by QSuper leave blank**	Undefined length	

114	Defined Benefit Member Rate End Date	Date **Not accepted by QSuper leave blank**	Undefined length
115	Defined Benefit Annual Salary 1	Monetary **Not accepted by QSuper leave blank**	Undefined length
116	Defined Benefit Annual Salary 1 Start Date	Date **Not accepted by QSuper leave blank**	Undefined length
117	Defined Benefit Annual Salary 1 End Date	Date **Not accepted by QSuper leave blank**	Undefined length
118	Defined Benefit Annual Salary 2	Monetary **Not accepted by QSuper leave blank**	Undefined length
119	Defined Benefit Annual Salary 2 Start Date	Date **Not accepted by QSuper leave blank**	Undefined length
120	Defined Benefit Annual Salary 2 End Date	Date **Not accepted by QSuper leave blank**	Undefined length
121	Defined Benefit Annual Salary 3	Monetary **Not accepted by QSuper leave blank**	Undefined length
122	Defined Benefit Annual Salary 3 Start Date	Date **Not accepted by QSuper leave blank**	Undefined length
123	Defined Benefit Annual Salary 3 End Date	Date **Not accepted by QSuper leave blank**	Undefined length
124	Defined Benefit Annual Salary 4	Monetary **Not accepted by QSuper leave blank**	Undefined length
125	Defined Benefit Annual Salary 4 Start Date	Date **Not accepted by QSuper leave blank**	Undefined length
126	Defined Benefit Annual Salary 4 End Date	Date **Not accepted by QSuper leave blank**	Undefined length
127	Defined Benefit Annual Salary 5	Monetary **Not accepted by QSuper leave blank**	Undefined length
128	Defined Benefit Annual Salary 5 Start Date	Date **Not accepted by QSuper leave blank**	Undefined length
129	Defined Benefit Annual Salary 5 End Date	Date **Not accepted by QSuper leave blank**	Undefined length

130	Leave Without Pay	Accepted values: • 1 (Sick/Carer's/Personal) • 2 (Maternity/Paternity Paid) • 3 (Maternity/Paternity Unpaid) • 4 (Compassionate/Bereavement) • 5 (Miscellaneous Paid) • 6 (Miscellaneous Unpaid) **Not accepted by QSuper leave blank**	1
131	Leave Without Pay Code Start Date	Date **Not accepted by QSuper leave blank**	Undefined length
132	Leave Without Pay Code End Date	Date **Not accepted by QSuper leave blank**	Undefined length
133	Annual Salary For Insurance Effective Date	Date **Not accepted by QSuper leave blank**	Undefined length
134	Annual Salary for Benefits Effective Date	Date	Undefined length
135	Employee Status Effective Date	Date **Not accepted by QSuper leave blank**	Undefined length
136	Employee Benefit Category Effective Date	Date **Not accepted by QSuper leave blank**	Undefined length
137	Employee Location Identifier	Alphanumeric **Not accepted by QSuper leave blank**	Undefined length
138	Employee Location Identifier Start Date	Date **Not accepted by QSuper leave blank**	Undefined length
139	Employee Location identifier End Date	Date **Not accepted by QSuper leave blank**	Undefined length

4. Specification details

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

4.1 Address details

> ℹ️ 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 two-letter code in lower case, even if it is an Australian address (au). Refer to **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	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	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	
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	
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), please 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	0000
Country Code	au

5. Contribution

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.

> *i* 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 (CAA) and employers who make standard contributions	AP	66	Employer contribution and 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 (BAA) and employers with Queensland Government contribution arrangements	AP	66	Employer contribution and additional employer contributions
		68	Employee voluntary – post-tax
		69	Employee voluntary – pre-tax
Non-Government Accumulation	AP	66	Employer contribution and additional employer contributions
		68	Employee voluntary – post-tax
		69	Employee voluntary – pre-tax

> *i* 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 holders must have two account lines, one for State or Police contributions (SP or PP), and one for 3% award employer contributions and 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
		90	Employee standard member contribution – pre-tax
		91	Employee standard member contribution – post-tax
State	SP	92	Defined Benefit employer contribution
		66	3% award amount and additional employer contribution
		68	Employee voluntary – post-tax
Accumulation	AP	69	Employee voluntary – pre-tax

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

5.2 Contribution fields for other funds

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

> ℹ️ Refer to section 1.8 for more information on paying contributions to other funds.

5.3 Contribution rules

Contributions cannot be accepted for:

- Defined Benefit account holders who are 75 years of age or older
- State account holders who are 65 years of age or older
- Police account holders 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 12% superannuation guarantee) can be accepted for employees who are aged 75 or older. Non-mandated contributions can be accepted up to 28 days after the month the employee turns 75.

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 and negative contributions for amounts paid in the current financial year.

> **i** Negative contributions cannot be sent to other funds.

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, so if you are unsure of your arrangement, please contact us on **1300 367 845**.

Queensland Government arrangements

- Queensland Government employees receive employer contributions at a rate of 12.75% (or 18% for Police Officers) of ordinary time earnings (OTE). They will also pay an employee contribution of 5% (or 6% for Police Officers and 0% for casuals) by default that they can increase or decrease, including to 0%, without impacting their employer contribution rate.

Employers who make standard contributions

- Permanent, part-time, and contract 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 12% Superannuation Guarantee employer contributions and are not required to pay standard member contributions. Casual employees may choose to pay standard member contributions and receive higher employer contributions if it is agreed with the employer.

Other arrangements

You may have employer arrangements that differ from the above arrangements, including but not limited to:

- Superannuation Guarantee: an employer contribution equal to 12% of the employees' ordinary time earnings (OTE) salary.

- Optional core Queensland Government arrangements: a default Superannuation Guarantee arrangement (12% 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 with Queensland Government arrangements

The following calculation is the only one that will apply for an employer contribution:

- 12.75% of the employee's Ordinary Time Earnings (OTE) - Queensland Government definition.

Example
Your employee earns a fortnightly OTE salary, including allowances and bonuses of $3,100. The payment you're required to make, based on OTE for the period, is: 0.1275 x $3,100 = **$395.25**.

The following calculation is the only one that will apply for a member contribution:

- member rate (for example 5%) times the superannuation salary.

Example
Your employee has a superannuation salary of $3000 and a member rate of 5%. The payment you're required to make, based on superannuation salary for the period, is: 0.05 x $3000 = **$150**.

For employees who make standard contributions

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

- 12% of the employee's Ordinary Time Earnings (OTE).

Example
Your employee earns a fortnightly OTE salary, **including** allowances and bonuses of $3,100. The payment you're required to make, based on OTE for the period, is: 0.12 x $3,100 = **$372.00**

- 7.75% of superannuation salary plus employee contribution.

Example

Your employee earns a fortnightly superannuation salary, **excluding** unapproved allowances and bonuses of $3,000. If your employee is paying a 5% standard member contribution for the period, amounting to $150, you're required to pay on their behalf: 0.0775 x $3,000 + $150 = **$375.00**.

Of these two examples, the second calculation is greater. So, your employer obligation to super for this employee would be **$375.00**.

For employees not making standard member contributions and who do not work for the Queensland Government

If your employee isn't making standard member contributions and does not work for the Queensland Government, then the following calculation is the only one that will apply:

• 12% of the employee's Ordinary Time Earnings (OTE) - ATO definition.

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.

5.6.1 Queensland Government arrangements

Only applies to certain employers who have been advised by Treasury that these arrangements apply to them, or in consultation with Treasury have opted in to this.

Post-tax standard member contributions

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

• 12.75% of the employee's Ordinary Time Earnings (OTE) – Queensland Government definition.

Example

Your employee earns a fortnightly OTE salary, **including** allowances and bonuses of $3,100. The payment you're required to make, based on OTE for the period, is: 0.1275% x $3,100 = **$395.25**.

• 7.75% of superannuation salary plus employee contribution.

Example

Your employee earns a fortnightly superannuation salary, **excluding** unapproved allowances and bonuses of $3,000. 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 x $3,000 + $150 = **$382.50**.

Of these two examples, the first calculation is higher. So, your employer obligation to super for this employee would be **$395.25**.

> ℹ The $382.50 will be added to the Defined Benefit Employer Contribution field (field 92), and the $13.25 (the difference between the two calculations), would be added to the Award or Productivity field (field 67).

Pre-tax standard member contributions (salary sacrifice)

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

• 12.75% of the employee's Ordinary Time Earnings (OTE) – Queensland Government definition.

Example

Your employee earns a fortnightly OTE salary, **including** allowances and bonuses of $3,400. The payment you're required to make, based on OTE for the period, is: 0.12.75% x $3,400 = **$433.50**.

• 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 $3,000. If your employee pays 5.88% standard member contribution for the period, amounting to $176.40, you're required to pay: 0.0775 x ($176.40 / 0.0588) + (0.85 x $176.40) = **$382.44**.

Of these two examples, the first OTE calculation result is greater. So, your employer obligation to super for this employee would be **$433.50**.

> ℹ The $382.44 will be added to the Defined Benefit Employer Contribution field (field 92), and the $51.06 (the difference between the two calculations), would be added to the Award or Productivity field (field 67).

5.6.2 Employers who make standard contributions

Employers who have not signed up to the Queensland Government contribution arrangements will continue to pay as below.

Post-tax member contributions

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

- 12% of the employee's Ordinary Time Earnings (OTE) - ATO definition.

Example

Your employee earns a fortnightly OTE salary, **including** allowances and bonuses of $3,100. The payment you're required to make, based on OTE for the period, is: 0.12 x $3,100 = **$372.00**.

- 7.75% of superannuation salary plus employee contribution.

Example

Your employee earns a fortnightly superannuation salary, **excluding** unapproved allowances and bonuses of $3,000. If your employee is paying 5% standard member contribution for the period, amounting to $150, you are required to pay on their behalf: 0.0775 x $3,000 + $150 = **$382.50**.

Of these two examples, the second calculation is higher. So, your employer obligation to super for this employee would be **$382.50**.

Pre-tax standard member contributions (salary sacrifice)

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

- 12% of the employee's Ordinary Time Earnings (OTE).

Example

Your employee earns a fortnightly OTE salary, **including** allowances and bonuses of $3,400. The payment you're required to make, based on OTE for the period, is: 0.12 x $3,400 **= $408.00**.

- 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 $3,000. If your employee pays 5.88% standard member contribution for the period, amounting to $176.40, you're required to pay: 0.0775 x ($176.40 / 0.0588) + (0.85 x $176.40) = **$382.44**.

Of these two examples, the first OTE calculation result is greater. So, your employer obligation to super for this employee would be **$408.00**.

ⓘ The $382.44 will be added to the Defined Benefit Employer Contribution field (field 92), and $25.56 (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 holders 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 us 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 accounts. 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%*	8.23%*
8%*	9.41%*

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

6. Salaries – Contributions

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.

> ℹ️ 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 person is an Accumulation or Defined Benefit account holder. For part-time Defined Benefit account holders, the OTE may be substantially less than the superannuation salary due to the superannuation salary being reported as full-time equivalent.

The Australian Taxation Office provides guidance around the meaning of OTE in Superannuation Guarantee Ruling 2009/2. More information can be found on the ATO website.

For employers with Queensland Government contribution arrangements, the Queensland Government has formalised the definition of OTE for employer contributions to comprise the Commonwealth definition plus all other paid leave including paid parental leave (which is excluded from the Commonwealth definition), as per current practice under the OTE top-up test.
More information can be found on their website.

7. Salaries – Insurance

7.1 Annual Salary for Insurance

In this field, report the 'Static' annual superannuable salary for each non-casual employee, defined as base salary plus allowances approved by the Governor in Council (if applicable), exclusive of any adjustments for periodic errors.

Changes to the static salary can be applied in the case of:

- Real-time yearly increases and increments

- Back-dated salary increases (as at the point of change – do not include salary adjustments for backdating)

- Salary changes due to promotion

For part-time employees, the static salary is to be the contracted salary, for example:

- Full-Time salary = $100,000.00

- Employee is 0.8 FTE

- Salary to be reported as $80,000.00. No changes to be made to the part-time salary unless a permanent change is made to their contracted hours.

For changes to part-time ratios that occur within a pay period, report the static annual superannuable salary at the commencement of the reporting period.

Not to be pro-rated for employees stopping or starting employment part way through the pay cycle.

A Salary for Superannuation Purposes Agreement that has been put in place between the employee and employer should not change an employee's Annual Salary for Insurance.

Salary for insurance purposes

It's important to provide us with salary information for your non-casual employees who have QSuper Accumulation accounts.

Australian Retirement Trust and your employees may inquire about these salaries from time to time to ensure validity, or to request an updated salary.

8. Hours

8.1 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 (e.g. 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.

8.2 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 (e.g. 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.

8.3 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 (e.g. seventy-two hours thirty minutes would be entered as 72.50).

Note: For part-time employees who are contracted to work a minimum number of 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 generally 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 the actual hours paid.

Examples of how working hours histories are reported for various working and 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.

9. 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. It is not required for employees with Queensland Government contribution arrangements paying to 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, and Police account holders, 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 account holders 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 and Police accounts will be provided to you before the end of October each year.

10. Glossary

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 products are recorded in the *Superannuation (State Public Sector) Notice 2021*
Qld State Public Sector employee	An employee or group of employees who are eligible for QSuper products as defined in the *Superannuation (State Public Sector) Act 1990* and where the entity is recorded in the *Superannuation (State Public Sector) Notice 2021*
Default contributions	Contributions paid by an employer that has selected QSuper as their default superannuation for all employees or a group of employees
Choice contributions	Contributions paid by an employer to funds other than their default fund
	Choice contributions can be paid to QSuper accounts 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 Employer Help desk on **1300 367 845**
Basic Accumulation Arrangement (or BAA)	**Basic accumulation arrangement** refers to employees receiving the Superannuation Guarantee only. These employees can be casual or non-casual. This is a historic Queensland Government arrangement.
Comprehensive Accumulation Arrangement (or CAA)	**Comprehensive accumulation arrangement** refers to account holders who contribute a percentage of their salary and receives a comparative higher employer contribution. These employees may be casual or non-casual. This is a historic Queensland Government arrangement.
	*Different insurance arrangements apply to casual employees in this category
DB, State and Police	**Defined Benefit, State Super, and Police Super Categories** (closed account categories)
LWOP	**Leave without pay**
NG	**Non-Queensland Government accumulation category**
	**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
SG or Superannuation Guarantee	The superannuation contribution rate prescribed in Commonwealth superannuation legislation that an employer must pay for employees to avoid penalty
	*Refer to ato.gov.au to check for updated rates
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 Fund's 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

Code	Country
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

Code	Country
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

Code	Country
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
mh	Marshall Islands
nl	Netherlands,(including the islands of Bonaire, Sint Eustatius and Saba)

Code	Country
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

Code	Country
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
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

Code	Country
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-Gov Accum	Basic Accum (BAA)	Contrib Accum (CAA)	DB	State	Police
			NG	AP	CA	DB	SP	PP
66	Super 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[2]			✔	✔	✔	✔
91	Defined Benefit member post-tax	Employee standard member - post-tax[2]			✔	✔	✔	✔
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)

2 Only applies to employers who make standard contributions

Contribution types for other funds

Field No.	Field Name	Contribution type	Basic Accumulation (BAA)	Contributory Accumulation (CAA)
66	Superannuation guarantee	Employer	✔	✔
67	Award or productivity	Additional employer[2]	✔	✔
68	Personal contribution	Employee standard member - post-tax		✔
		Employee voluntary - post-tax	✔	✔[3]
92	Salary sacrificed	Employee standard member - pre-tax		✔
		Employee voluntary - pre-tax	✔	✔[3]

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

4 Standard member contributions must be added to the employee voluntary contributions

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

Appendix 3: Additional rule for Given and Family name where employee has only one name

It is possible that an individual may have one name and as the given and family names are mandatory within the data standard, the following convention MUST be used in order to purposely provide a single name. The name of the individual is to be placed into PersonNameDetails. **FamilyName**. Text and PersonNameDetails.**GivenName**.Text MUST be populated with the value **"NOT APPLICABLE"** (please note, quotes not to be included). This will clearly indicate that the individual has a single name and that the provider of the instance document has not simply failed to provide the Given Name item.

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📞 **1300 367 845**

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