



Definition of Assessable Wages

Allowance/Expense Reimbursement	Assessable	Not Assessable	Assessable If the benefit is subject to fringe benefits tax or identified on the worker's payment summary	Please refer to the CMI 'Definition of Assessable Wages Manual'
Annual and public holiday payments (including loadings)	Y			
Board and lodging			Y	
Bonuses	Y			
Book expenses			Y	
Car allowances and expenses				X
Childcare expenses	Y			
Child Support	Y			
Clothing				X
Commission(s)	Y			
Company car – private use of	Y			
Compensation payments				X
Directors' fees and Payments to Working Directors				X
Dirt money	Y			
Dividends				X
Employee share schemes				X
Entertainment expenses			Y	
First aid allowances	Y			
Fringe benefits				X
Gifts		Y		
Government training schemes				X
Government training subsidies	Y			
Group apprenticeship schemes				X
GST		Y		
Height money	Y			
Housing				X
Laundry allowance	Y			
Leave loadings	Y			
Living-away-from-home allowance			Y	
Long service leave				X
Lump sum payments in lieu of holiday, sick leave (and the like)	Y			
Maternity leave payments	Y			
Meal allowance				X
Ordinary time earnings	Y			
Options (Share)		Y		

Please refer to the CMI 'Definition of Assessable Wages Manual' at www.coalservices.com.au for further deductions or explanation.



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Over-award payments	Y			
Overseas employers	Y			
Overseas workers (from overseas, working in NSW)	Y			
Overseas workers (from NSW, working overseas)	Y			
Overtime payments	Y			
Parental leave payments	Y			
Paternity leave payments	Y			
Payments in lieu of notice		Y		
Payments made on behalf of the worker				X
Penalty rates	Y			
Personal services income	Y			
Profit sharing schemes				X
Private use of company car			Y	
Public and annual holiday payments (including loadings)	Y			
Reward – payment by way of (commission)	Y			
Royalties		Y		
Salary	Y			
Salary package/sacrifice	Y			
Share options		Y		
Shift allowance	Y			
Sick leave	Y			
Site allowance	Y			
Staff discounts and benefits				X
Strike-breaking allowance	Y			
Superannuation contributions and benefits				X
Telephone allowance	Y			
Termination payments				X
Tips and gratuities	Y			
Tool allowance				X
Travel allowance				X
Travelling time	Y			
Uniform allowance	Y			
Workers' compensation payments				X

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