



DSP Test Guide: Qualifying Earnings (QE) for STP

Version: Final 1.0

Audience: Digital Service Providers (DSPs)

Purpose: This document is a supplementary test guide for DSPs who have already been whitelisted for STP PayEvt 2020 and are adding the reporting of Qualifying Earnings (QE) to the Superannuation Entitlements YTD tuple.

Related documents:

Version	Name of Document
1.6	PAYEVNT.0004 Business Implementation Guide (BIG)
1.12	ATO PAYEVNT.0004 2020 Package
Various	STP Phase 2 Position Papers
WEB	SBR Terms and Conditions
1.7	ATO ebMS3 Implementation guide
1.5	ATO Common Record Delimiter Validation rules

1 Overview

From 1 July 2026, Qualifying Earnings (Q) and Superannuation Liability (L) are required to be reported in the STP Superannuation Entitlement tuple. Given QE is a new concept, this document provides a specific QE test case, and the steps DSPs are required to follow to ensure accurate reporting and successful ATO validation. As part of this process, DSPs must:

- Create and manage a DSP service desk ticket for ATO testing coordination
- Prepare comprehensive test plans and scenarios
- Execute testing in ATO External Vendor Testing Environment (EVTE)
- Capture and submit evidence for ATO validation.

2 Key Objectives

Testing provides DSPs with the opportunity to identify and resolve any software issues before deployment to their customers. The objectives of this testing are to:

- Validate QE classification and mapping to the STP Phase 2 schema
- Ensure accurate YTD aggregation and event totals
- Confirm successful submission and acceptance by ATO test services
- Verify evidence for certification
- Determine QE and STP field mapping.

3 Pre-Requisites

Before commencing QE testing, DSPs must ensure all required systems, configurations, and supporting resources are in place. The following pre-requisites must be met to enable accurate execution and successful ATO validation:

- Secure credentials for EVTE
- ATO External Vendor Testing Environment (EVTE) access
- Latest STP Phase 2 specifications including QE validation rules
- Test data covering prescribed QE scenarios
- QE calculations configured and tested internally within product

4 Steps for DSP Testing

4.1 Create a Service Desk Ticket

As testing timelines will vary based on readiness, DSPs are expected to raise a [production access ticket](#) via the DSP service desk, selecting QE testing for STP reporting.

This request serves as confirmation of readiness for QE deployment and will capture the following details:

- Customer migration schedule – refer [Appendix](#)
 - Confirmed product deployment date
 - Expected customer onboarding
 - Identify software deployment models relevant to your product
- Evidence of testing in EVTE – refer [4.2.2](#)

4.2 Product Testing in EVTE

4.2.1 Execute testing

The following actions are required to satisfy ATO requirements:

- Connect to EVTE with approved credentials
- Submit STP Pay Event with QE payee scenarios (mandatory)
- Update event testing (non-mandatory):
 - Submit correction for QE misclassification
 - Validate updated YTD totals
- Capture ATO validation responses

Note: Testing QE with a Submit event is mandatory. EVTE validation rule VR.ATO.PAYEVNT.000193 (the Pay/Update Date cannot be later than today) will be relaxed from mid-February 2026 to mid-May 2026 to allow testing of future dated Update events. If your software is unable to perform the Update event test, please advise via your service desk ticket.

4.2.2 Evidence and reporting

DSPs will be required to capture evidence of their testing. This should include:

- Payload output XML, JSON, CSV or other formats
- ATO response logs
- Pass/fail status

4.2.3 Submit evidence

DSPs will be required to attach evidence collected from their testing to their service desk ticket for expediated processing.

4.3 ATO confirmation

While there is no whitelisting process associated with QE testing, ATO will respond to your service desk ticket confirming your product is ready where the following conditions have been met:

- QE test steps have been successfully completed
- Evidence of testing has been uploaded
- Customer deployment plans have been provided, outlining intended rollout and timelines.

5 EVTE Data Preparation Requirements

The test case contains scenarios but will not include all test values. The following outlines the values in the Parent and Child of importance to setting up the test data.

5.1 Payer ABN (PAYEVNT2)

It is recommended to use ABN: 67094544519, this is from the ATO PAYEVNT 2020 Conformance Suite.

To ensure we receive the SBR messages that are intended for STP scenario testing, **do not use** ABN 34707919409 or 84066105404 as the Reporting Party ABN.

5.2 Payer email address (PAYEVNT15)

The payer email address is the critical trigger to flag that the SBR message is to support a test case. Format of the email address must be updated to **ECTTEST@ect.ato**.

5.3 Tax File Numbers

A list of unallocated TFNs has been included for use in EVTE (see appendix). Production TFNs must not be used.

5.4 Person Details

Payee address line 2 (PAYEVNTEMP22) will be the identified trigger field to notify the test case being run.

Use **TestCaseQE** for the submit and update action required in this test.

5.5 Dollar amounts for PAYEVNT and PAYEVNTEMP

You can use rates of pay and the associated dollar amounts you have in your test data. The test case scenario will define where a certain income/payment type is expected in the results.

The ATO will review mapping behavior, not award accuracy or the correctness of PAYGW and Superannuation calculations.

6 Development & Testing Checklist

This checklist is designed to help you make sure everything is in place **before** you raise a service desk ticket for your QE testing.

- QE rules implemented as per ATO published guidance
- All mandatory STP Phase 2 fields populated
- EVTE submissions accepted with no critical errors
- QE elements and YTD totals display as per test expectations
- All evidence packaged for attachment
- Updated customer migration strategy (see appendix)

STP test scenario – Qualifying Earnings

Payday Super introduces Qualifying Earnings as the basis on which employers are to calculate superannuation guarantee. This business scenario assesses product readiness of STP reporting outputs where the Qualifying Earnings value is present. DSPs are expected to implement Qualifying Earnings and Superannuation Liability reporting as per the STP Phase 2 business rules and supporting technical documentation.

This scenario is not exhaustive of all components containing Qualifying Earnings.

Objective: To ensure Superannuation Entitlements reported are applied as per ATO requirements.

Focus area	Superannuation Entitlement Year to Date - Qualifying Earnings and Superannuation Liability
Brief description	<p>Multiple payees with differing payment types including Paid Parental Leave, Overtime, Workers Compensation and allowances.</p> <p>This employer has an industrial obligation to pay additional superannuation on overtime amounts.</p>
ATO expected outcome	<p>One pay run for five payees demonstrating the correct application of Qualifying Earnings and Superannuation Liability as per the requirements set out in the STP2 guidance material.</p> <p>Note: Superannuation liability may include amounts above SG minimum arising from contracts or industrial instruments.</p> <p>Subsequent correction for at least one payee to update information.</p>
Use case scenario	<p>Your award or agreement stipulates full time employees are to be remunerated for 38 ordinary hours per week.</p> <p>The first four payees included in this scenario are full time, Australian residents claiming Tax Free threshold.</p> <p>Payee 1</p> <p>Payee commences paid parental leave, employer has no industrial obligations to pay additional superannuation on this leave type.</p> <p><i>Scenario expectation:</i></p> <ul style="list-style-type: none"> • Q= Gross (PAYEVNTEMP258 Remuneration.Gross.Amount) • L= min SG rate x Q <p>Paid parental leave is not considered OTE and should not be included in Q and therefore not included in SG calculation for L.</p>

	<p>Payee 2</p> <p>Payee receives a workers compensation payment for the full rate of regular pay.</p> <p><i>Scenario expectation:</i></p> <ul style="list-style-type: none"> • Q= Gross (PAYEVNTEMP258 Remuneration.Gross.Amount) • L= min SG rate x Q <p>Workers Compensation for a full rate of regular pay is not considered OTE and should not be included in Q and therefore not included in SG calculation for L.</p> <p>Payee 3</p> <p>The award stipulates the payee is to be paid a weekly tool allowance of \$22.96 which the employer has determined will be fully expended by the payee. Payee also receives a weekly allowance of \$21 for performing the role of first aid officer. Employer has no industrial obligations to pay additional superannuation on these allowances.</p> <p>After the pay has been submitted, the payroll team identifies the tool allowance was misclassified as gross.</p> <p>They correct the reporting with an update event.</p> <p><i>Scenario expectation (Submit action):</i></p> <ul style="list-style-type: none"> • Q= Gross (PAYEVNTEMP258 Remuneration.Gross.Amount) + Task Allowance (PAYEVNTEMP7-KN; PAYEVNTEMP62 Remuneration.EmploymentAllowances.Amount) • L= min SG rate x Q <p>A first aid allowance is considered OTE and should be included in Q and also SG calculation for L.</p> <p><i>Scenario expectation (update action):</i></p> <ul style="list-style-type: none"> • Q= Gross (PAYEVNTEMP258 Remuneration.Gross.Amount) + Task Allowance (PAYEVNTEMP7-KN; PAYEVNTEMP62 Remuneration.EmploymentAllowances.Amount) • L= min SG rate x Q <p>A fully expended tool allowance is not considered OTE and should not be included in Q and therefore not included in SG calculation for L.</p> <p>Payee 4</p> <p>Payee completes overtime.</p> <p>Employer has an industrial obligation to pay superannuation on overtime.</p>
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	<p><i>Scenario expectation:</i></p> <ul style="list-style-type: none"> • Q= Gross (PAYEVNTEMP258 Remuneration.Gross.Amount) • L= at least min SG rate x Q <p>Overtime is not considered OTE and should not be included in Q. The employer has an industrial obligation to pay superannuation on overtime. They may report this higher amount at L and must not report these additional amounts as qualifying earnings.</p> <p>Payee 5</p> <p>Payee is under 18 and works 4 hours in a 7 day period. It is assumed this payee has no prior YTD values.</p> <p><i>Scenario expectation:</i></p> <ul style="list-style-type: none"> • Q= zero • L= min SG rate x Q <p>QE and Super Guarantee amounts will only increase when payments are made to an employee who is under 18 years of age <i>and</i> works more than 30 hours in a week.</p>
<p>Test data</p>	<p>Test Data Use the following parameters: Pay/update date: any date post 1/7/2026 This employer has an industrial obligation to pay additional superannuation on overtime amounts.</p> <p>Payee 1:</p> <ul style="list-style-type: none"> • Payee commences Paid Parental leave, paid at full rate of pay. <p>Payee 2:</p> <ul style="list-style-type: none"> • Payee receives Workers Compensation for a paid absence of two weeks. <p>Payee 3:</p> <ul style="list-style-type: none"> • 38 ordinary hours worked plus a First Aid allowance of \$21 per week. <p>Update action:</p> <ul style="list-style-type: none"> • Subsequent correction to reclassify \$22.96 per week as a tool allowance from gross for a previously reported period. <p>Payee 4:</p> <ul style="list-style-type: none"> • 38 ordinary hours worked plus 7 hours overtime • Industrial obligation requires payment of super on overtime. <p>Payee 5:</p> <ul style="list-style-type: none"> • 4 hours worked. • No prior YTD values.

Test steps	Prepare test data <ul style="list-style-type: none"> – Refer Appendix for a list of unallocated TFNs for use in EVTE – Set Payer email address field (PAYEVNT15) to <u>ECTTEST@ect.ato</u> – For submit and update action, set Payee Address Line 2 (PAYEVNTEMP22) for each payee to TestCaseQE
Execute Tests	Run payroll for one pay period for five payees <ul style="list-style-type: none"> – Generate STP data and send submit action to the ATO Run subsequent correction for at least one payee <ul style="list-style-type: none"> – Generate STP data and send update action to the ATO where product allows .

Appendix

TFNs for use in EVTE

A set of unallocated TFNs have been identified for use in EVTE. TFN Exemption codes can also be used as applicable to the test case.

- > 999999846
- > 999999854
- > 999999984
- > 999999992
- > 999999661
- > 100000001
- > 300000003
- > 600000006
- > 700000007
- > 800000008

Customer Migration Schedule

Please use template provided to complete Customer Migration Schedule for all products and attach to your QE testing service desk ticket.

[QE customer migration schedule.xlsx](#)