

**Australian Public Service**

**2024 Remuneration Survey**

**Business Validation Rules**



# Overview

The Australian Public Service (APS) Remuneration Report (the Report) is an annual snapshot of remuneration across the APS. The Report is based on data collected from all agencies as at 31 December. The Report provides transparency on APS remuneration in the context of spending public money, and includes information on remuneration by classification level, comparisons with the previous year, detail on the key components of remuneration packages and a total APS remuneration picture.

Additionally, Individual Agency Reports are provided to agency heads. These reports show agency-specific data in comparison with APS-wide data. Due to the confidential nature of the data in these reports they are only to be provided to the head of the agency.

Both reports are created using data from the Remuneration Survey. The Remuneration Survey is a process where every APS agency sends remuneration data for each of their employees who were active on 31 December (see Box 1 for inclusion and exclusion criteria). The data is checked by the Remuneration team and any discrepancies are referred back to the agency for correction/comment and resubmission. Once the data has been cleansed the relevant team is to confirm the data is ready for inclusion in the dataset.

| **Box 1: APS employees included and excluded in the APS Remuneration Survey** |
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| All employees (including SES employees) employed under sections 22 and 72 of the PS Act 1999 should be **included** in the APS Remuneration Survey.  Only the following employees should be **excluded**:   * Employees engaged under section 22(2) (c) of the PS Act 1999 —for duties that are irregular or intermittent (commonly known as casuals). * Employees at the trainee classification (APSED classification code 60). * Locally engaged employees engaged under section 74 of the PS Act 1999. * Employees on leave without pay (LWOP), including employees on maternity LWOP, on 31 December. * Employees on temporary transfer to another agency on 31 December (as they will be included in data submission of the other agency). * Employees active in your agency during part of the year but not active on 31 December. * Agency Heads.   Any employee that was a Graduate for more than 90 days during the year must be reported as a Graduate regardless of their classification on 31 December. If they advanced from the Graduate classification before 31 December, please report their remuneration data as at their last day as a Graduate. |

Remuneration Survey resources, including the updated Data specifications, are available at the following link: <https://www.apsc.gov.au/aps-remuneration-survey>.

The purpose of the release of the business validation rules for APS Remuneration Survey exists to ensure improved data quality and streamline the remuneration reporting process in the current and future cycles.

If you have any queries regarding the APS Remuneration Survey email [Remuneration@apsc.gov.au](mailto:Remuneration@apsc.gov.au).

# Business validation rules

The business validation rules outlined below are criterion or constraints used in the process of data validation of the APS Remuneration Survey data supplied by Agencies. This validation process ensures that the data received meets the standards, according to the data specifications (<https://www.apsc.gov.au/aps-remuneration-survey>), and also allows to check that data falls into the appropriate parameters (for example ranges checks, negative, and missing or invalid data).

| **Column header number** | **Column header name** | **Field** | **Validation rule** |
| --- | --- | --- | --- |
| **General global queries** | | | |
| General | Global validation check for salary, bonuses, allowances and benefits recorded. | Total, Number | Validates that the Base Salary field (and other allowances, bonuses and personal benefits) is not a negative value.  **Formula:** if (BaseSalary ne **.** and BaseSalary <**0**)  or allowances or bonuses or personal benefits NE . and < 0 (etc.)  **Error message:**  The following employees have negative values - Please remove negative values.  Back-dated payment are excluded - Refer to Guide and Data Specifications: Data Items |
| General | Global validation check for salary, bonuses, allowances and benefits recorded. | Total, Number | Validates that the Performance Bonus field (and other allowances, bonuses and personal benefits) is not zero.  **Formula:** if (PerformanceBonusPaid = **0**)  or allowances or bonuses or personal benefits = 0 (etc.)  **Error message:** The following employees have a zero value. Please remove zero values. If an employee did not receive a payment for this Data Item the field should be left blank, do not enter a ‘0’ value. |
| **Specific queries** | | | |
| 2.B & 56.BD | AGSN | Code, Number | Validates that the Australian Government Staff Number (ASGN) field is not missing.  **Formula:** where missing(AGSN) or missing(AGSNcheck); **Error message:** The following employees are missing an AGSN. Please provide an AGSN in both Data Item 2 and 56.  Refer to Guide and Data Specifications: AGSN |
| 2.B & 56.BD | ASGN | Code, Number | Validates that the ASGN field is the same as the AGSNcheck field.  **Formula:** where AGSN <> agsncheck and AGSN <>'' and AGSNcheck <> '';  **Error message:** The following employees have a different AGSN. Please provide the same AGSN in both Data Item 2 and 56.  Refer to Guide and Data Specifications: AGSN |
| 3.C | Date of Birth | Date, Date/Time | Validates that the Date of Birth field is not missing.  **Formula:** where missing(DateofBirth);  **Error message:** The following employees are missing a Date of Birth. Please record DOB as DDMMYYYY with no other characters in Data Item 3.  Refer to Guide and Data Specifications: Date of Birth |
| 3.C | Date of Birth | Date, Date/Time | Changes the format of the date of birth to SAS date format (dd/mm/yyyy).  **Formula:** convert (varchar, DateofBirth, 105). |
| 4.D | Base Classification Group | Code, Number | Validates that the Base Classification Group field is not missing or invalid.  **Formula:** where missing(BaseClassificationGroup) or BaseClassificationGroup not in (**1**,**2**,**3**,**4**,**5**,**6**,**7**,**8**,**9**,**10**,**11**,**12**,**13**,**14**,**65**);  **Error message:** The following employees have a missing or invalid Base Classification. Please provide the appropriate numerical code in Data Item 4.  Refer to Guide and Data Specifications: Base Classification Group |
| 6.F | Hours per Week | Total, Number | Validates that the Hours per Week field is not missing.  **Formula:** where missing(WeeklyHours)  **Error message:**  The following employees are missing Hours per Week. Please provide a value in Data Item 6.  Refer to Guide and Data Specifications: Hours per Week |
| 6.F | Hours per Week | Total, Number | Validates that the Hours per Week field are not too low.  **Formula:** where not missing(WeeklyHours) and WeeklyHours <= **5**  **Error message:** The following employees have Hours per Week which appears LOW. Please check value in Data Item 6.  Refer to Guide and Data Specifications: Hours per Week - If low value is correct enter an explanation in the Comments field (Data Item 55) |
| 6.F | Hours per Week | Total, Number | Validates that the Hours per Week field are not too high.  **Formula:** where WeeklyHours >= **45**  **Error message:** The following employees have Hours per Week which appears HIGH. Please check value in Data Item 6.  Refer to Guide and Data Specifications: Hours per Week - If high value is correct enter an explanation in the Comments field (Data Item 55) |
| 7.G | Permanency Indicator | Code, Number | Validates that the Permanency Indicator field is not missing or invalid.  **Formula:** where missing(PermanencyIndicator) or PermanencyIndicator not in (**1**,**9**,**10**).  **Error message:** The following employees have a missing or invalid Permanency Indicator. Please provide the appropriate numerical code (1, 9 or 10) in Data Item 7.  Do not include employees engaged on non-ongoing irregular or intermittent contracts (casuals) - Refer to Guide and Data Specifications: Permanency Indicator |
| 11.K | Gender | Code, String | Validates that the Gender field is not missing or invalid.  **Formula:** where Gender not in ('M', 'F', 'X');  **Error message:** The following employees have a missing or invalid code. Please record Gender using the most appropriate text code (M, F or X) in Data Item 11.  Refer to Guide and Data Specifications: Gender |
| 14.N | Primary Employment Instrument | Code, String | Validates that the Primary Employment Instrument field is not missing or invalid.  **Formula:** where PrimaryEmploymentInstrument not in ('EA', 'AWA', 'PSA', 'CLA')  **Error message:** The following employees have a missing or invalid Primary Employment Instrument. Please update with the appropriate text code (EA, AWA, PSA or CLA) in Data Item 14.  Refer to Guide and Data Specifications: Primary Employment Instrument |
| 14.N | Primary Employment Instrument | Code, String | Validates that the Primary Employment Instrument field among SES employees with EA as an employment instrument.  **Formula:** where BaseClassificationGroup in (**9**,**10**,**11**) and PrimaryEmploymentInstrument = 'EA';  **Error message:** The following SES employees have EA as their Primary Employment Instrument. Please check value in Data Item 14.  Refer to Guide and Data Specifications: Primary Employment Instrument - If EA is correct enter an explanation in the Comments field (Data Item 55) |
| 15.O | Other Employment Instrument | Code, String | Validates that the Other Employment Instrument field is not invalid.  **Formula:** where OtherEmploymentInstrument not in ('IFA','PSAA', 'PSAB', 'CLA', 'N/A', ' ', 'PSAA IFA', 'PSAB IFA', 'PSAA CLA', 'PSAB CLA'' ')  **Error message:** The following employees have an invalid value for Other Employment Instrument. Please update with the appropriate text code (PSAa, PSAb, IFA or CLA) in Data Item 15.  Refer to Guide and Data Specifications: Primary Employment Instrument |
| 15.O | Other Employment Instrument | Code, String | Validates that the Other Employment Instrument field among SES employees with IFA as an employment instrument.  **Formula:** where BaseClassificationGroup in (**9**,**10**,**11**,**12**,**13**,**14**) and OtherEmploymentInstrument = 'IFA'  **Error message:** The following SES employees have an Other Employment Instrument of an IFA. Please check value in Data Item 15.  Refer to Guide and Data Specifications: Other Employment Instrument - If IFA is correct enter an explanation in the Comments field (Data Item 55) |
| 16.P | Base Salary | Total, Number | Validates that the Base Salary field is not missing or invalid.  **Formula:** where missing(BaseSalary);  **Error message:** The following employees are missing a Base Salary. Please provide the annual full-time equivalent salary in Data Item 16.  Refer to Guide and Data Specifications: Base Salary |
| 16.P | Base Salary | Total, Number | Validates that the base salary is higher or lower than set out in the Enterprise Agreement.  **Formula:** if minEApaypoint = ' ' then Outcome = 'classification not on EA';  else if basesalary < minEApaypoint then Outcome = 'less than min paypoint';  else if minEApaypoint le basesalary le maxEApaypoint then Outcome = 'Does NoMatchPayPoint';  else if basesalary > maxEApaypoint then outcome = 'higher than max paypoint';  else outcome = '?';  **Error message:** The following employees have a Base Salary LOWER than the minimum pay point for their classification. Please check/update Data Item 4 and 16.  Ensure salary is annualised and FTE - If lower value is correct enter an explanation in the Comments field (Data Item 55). Refer to Guide and Data Specifications: Base Salary  Or  The following employees have a Base Salary HIGHER than the maximum pay point for their classification. Please check/update Data Item 4 and 16.  Refer to Guide and Data Specifications: Base Salary - If higher value is correct enter an explanation in the Comments field (Data Item 55) |
| 20.T & 21.U | Maximum Performance Bonus & Actual Performance Bonus paid in previous 12 months | Total, number | Validates if the Performance Bonus Paid field is higher than Maximum Performance Bonus field.  **Formula:** where PerformanceBonusPaid > MaximumPerformanceBonus.  **Error message:** The following employees have a Performance Bonus Paid which is higher than their Maximum Performance Bonus. Please correct values in Data Item 20 and 21.  Refer to Guide and Data Specifications: Maximum Performance Bonus |
| 22.V & 23.W | Maximum Retention Bonus & Actual Retention Bonus paid in the previous 12 months | Total, number | Validates if the Retention Bonus Paid field is higher than Maximum Retention Bonus field.  **Formula:** where RetentionBonusPaid > MaximumRetentionBonus.  **Error message:** The following employees have a Retention Bonus Paid which is higher than their Maximum Retention Bonus. Please correct values in Data Item 22 and 23.  Refer to Guide and Data Specifications: Maximum Retention Bonus |
| 31.AE | Fixed payment in lieu of incremental advancement (only for selected agencies which have been notified) | Total, number | Validates that if the Fixed payment in lieu of incremental advancement is higher than 0 then Maximum Performance Bonus equals blank  **Formula:** if Fixed payment > 0 then Maximum Performance Bonus = ’ ‘;  **Error message:** The following employees have a value of Fixed payment in lieu of incremental advancement and a value of Maximum Performance Bonus. Please confirm these employees also have a value of Actual Performance Bonus Paid in previous 12 months. If Actual Performance Bonus Paid in previous 12 months is blank, please remove the value in Maximum Performance Bonus field. |
| 44.AR | Individual Flexibility Arrangement | Code, String | Validates that the Individual Flexibility Arrangement field has a corresponding IFA description.  **Formula:** where OtherEmploymentInstrument = 'IFA' and IndividualFlexibilityArrangement = ' ';  **Error message:** The following employees have a missing IFA corresponding description. Please update with the appropriate text code (PAL, LV, SUP, SM, FWA, IM or OTH) in Data Item 44.  If more than one category applies, separate values with a space only. Do not use ‘and’ ‘&’ or commas to separate values.  Refer to Guide and Data Specifications: Individual Flexibility Arrangement |
| 44.AR | Individual Flexibility Arrangement | Code, String | Validate that the Individual Flexibility Arrangement description field has a corresponding Other Employment Instrument of IFA.  **Formula:** where OtherEmploymentInstrument <> 'IFA' and IndividualFlexibilityArrangement <> ' ';  **Error message:**  The following employees have a IFA description but are missing the corresponding 'IFA' text code in Other Employment Instrument. Please check/update Data Item 15. Refer to Guide and Data Specifications: Other Employment Instrument.  If the employee is not on an IFA please remove the text from Data Item 44 |
| 44.AR | Individual Flexibility Arrangement | Code, String | Validates that the Other Employment Instrument field is not invalid.  **Formula:** where OtherEmploymentInstrument in('IFA', 'PSAB IFA','PSAA IFA')and IndividualFlexibilityArrangement  not in ('PAL', 'LV', 'SUP', 'SM', 'FWA', 'IM', 'OTH', 'PAL LV', 'PAL SUP', 'PAL SM', 'PAL SM OTH', 'PAL FWA', 'PAL LV OTH','PAL LV SUP', 'PAL OTH', 'PAL IM', 'IM', ' ')  **Error message:** The following employees have a missing or invalid Individual Flexibility Arrangement description. Please update with the appropriate text code (PAL, LV, SUP, SM, FWA, IM or OTH) in Data Item 44.  If more than one category applies, separate values with a space only. Do not use ‘and’ ‘&’ or commas to separate values.  Refer to Guide and Data Specifications: Individual Flexibility Arrangement |
| 45.AS | Individual Flexibility Arrangement Dollar Value **(NEW)** | Total, number | Validates that the Individual Flexibility Arrangement Dollar Value field is not too low.  **Formula:** where IFAdollar < **200** and IFAdollar is not missing;  **Error message:** The following employees have an IFA dollar value (for Pay and Allowances) which appears LOW. Please check values in Data Item 45. |
| 45.AS | Individual Flexibility Arrangement Dollar Value **(NEW)** | Total, number | Validates that the Individual Flexibility Arrangement Dollar Value field is not too high.  **Formula:** where IFAdollar > **150000** and IFAdollar is not missing;  **Error message:** The following employees have an IFA dollar value (for Pay and Allowances) which appears HIGH. Please check values in Data Item 45. |
| 45.AS | Individual Flexibility Arrangement Dollar Value **(NEW)** | Total, number | Validates that the Individual Flexibility Arrangement Dollar Value is not larger than Base Salary.  **Formula:** where IFAdollar > BaseSalary and IFAdollar is not missing;  **Error message:** The following employees have an IFA dollar value (for Pay and Allowances) which is higher than their Base Salary. Please check values in Data Item 45. |
| 46.AT | Personal Benefits | Total, Number | Validate that the Personal Benefits field has a corresponding Personal Benefit Description.  **Formula:** where PersonalBenefits > **0** and PersonalBenefitsDescription = ' ';  **Error message:** The following employees have a missing Personal Benefits corresponding description. Please include the description of what Personal Benefits are provides to the employee in Data Item 47.  Refer to Guide and Data Specifications: Personal Benefits Description |
| 47.AU | Personal Benefits | Total, Number | Validate that the Personal Benefits Description field has a corresponding Personal Benefits.  **Formula:** where PersonalBenefits is null and PersonalBenefitsDescription <> ' ';  **Error message:** The following employees have a Personal Benefits Description but do not have a corresponding value. Please enter the total amount the employee received in Data Item 46.  Refer to Guide and Data Specifications: Personal Benefits |
| 49.AW | Name of Superannuation Fund | Code, String | Validate that the Name of Superannuation Fund field is not missing.  **Formula:** where missing(NameofSuperannuationFund);  **Error message:** The following employees are missing the name of their Superannuation Fund. Please provide the relevant text code (CSS, PSS, PSSap or OTH) in Data Item 49.  Refer to Guide and Data Specifications: Name of Superannuation Fund |
| 49.AW | Name of Superannuation Fund | Code, String | Validate that the Name of Superannuation Fund field in combination with age.  **Formula:** if (NameofSuperannuationFund = 'CSS' and DateOfBirthSASFormat > **'31dec1974'd**) then Outcome = 'too young for CSS';  else if (NameofSuperannuationFund = 'PSS' and DateOfBirthSASFormat > **'31dec1990'd**) then Outcome = 'too young for PSS';  else Outcome = 'ok';  where Outcome in ('too young for CSS' ,'too young for PSS');  **Error message:** The following employees have a Superannuation Fund which was closed to new employees when they reached a working age. Please check/update either the Name of Superannuation Fund (Data Item 49) or Date of Birth (Data Item 3).  Refer to Guide and Data Specifications: Name of Superannuation Fund |
| 50.AX | Superannuation Salary | Total, Number | Validates that the Superannuation Salary field is not missing among SES employees.  **Formula:** where BaseClassificationGroup in (**9**,**10**,**11,12,13,14**) and missing(SuperannuationSalary);  **Error message:** The following SES employees are missing Superannuation Salary. Please provide a value in Data Item 50.  Refer to Guide and Data Specifications: Superannuation Salary |
| 51.AY | Agency Superannuation Contribution | Total, Number | Validates that the Agency Superannuation Contribution field is not missing among SES employees.  **Formula:** where BaseClassificationGroup in (**9**,**10**,**11,12,13,14**) and missing(AgencySuperannuationContribution);  **Error message:** The following SES employees are missing an Agency Superannuation Contribution. Please enter a value in Data Item 51.  Refer to Guide and Data Specifications: Agency Superannuation Contribution |
| 52.AZ & 53.BA | Motor Vehicle Cost/EVS & Cash In Lieu of Motor Vehicle | Total, Number | Validates that the Motor Vehicle Cost/EVS field is used in conjunction with the Cash In Lieu of Motor Vehicle field.  **Formula:** where MotorVehicleCostEVS > **0** and CashInLieuOfMotorVehicle > **0**;  **Error message:** The following employees have both Cost of Motor Vehicle and Cash in Lieu of Motor Vehicle. Only one can be completed for each employee. Please remove the lesser value in either Data Item 52 and 53.  If the employee received a greater value for Motor Vehicle Cost during the year. Please provide an annualised full-time equivalent value in Data Item 52 - Refer to Guide and Data Specifications: Cost of Motor Vehicle.  If the employee received a greater value for Cash in Lieu of Motor Vehicle during the year. Please provide an annualised full-time equivalent value in Data Item 53 - Refer to Guide and Data Specifications: Cash in Lieu of Motor Vehicle |
| 52.AZ & 53.BA | Motor Vehicle Cost/EVS & Cash In Lieu of Motor Vehicle | Total, Number | Validates that the Motor Vehicle Cost/EVS field and Cash In Lieu of Motor Vehicle field are not low values (under 20000).  **Formula:** where (MotorVehicleCostEVS < **20000** and MotorVehicleCostEVS <> **.**) or (CashInLieuOfMotorVehicle < **20000** and CashInLieuOfMotorVehicle <>**.**);  **Error message:** The following employees have Motor Vehicle Cost or Cash in Lieu of Motor Vehicle which appears LOW. Please check value in either Data Item 52 or 53.  Ensure this amount is annualised and FTE - If low value is correct enter an explanation in the Comments field (Data Item 55) |
| 52.AZ & 53.BA | Motor Vehicle Cost/EVS & Cash In Lieu of Motor Vehicle | Total, Number | Validates that the Motor Vehicle Cost/EVS field and Cash In Lieu of Motor Vehicle field are not high values (over 45000).  **Formula:** where (MotorVehicleCostEVS > **45000** and MotorVehicleCostEVS <> **.**) or (CashInLieuOfMotorVehicle > **45000** and CashInLieuOfMotorVehicle <> **.**);  **Error message:** The following employees have Motor Vehicle Cost or Cash in Lieu of Motor Vehicle which appear HIGH. Please check value in either Data Item 52 or 53.  Ensure this amount is annualised and FTE - If high value is correct enter an explanation in the Comments field (Data Item 55) |
| 52.AZ & 53.BA | Motor Vehicle Cost/EVS & Cash In Lieu of Motor Vehicle | Total, Number | Validates that the Motor Vehicle Cost/EVS field and Cash In Lieu of Motor Vehicle field are for EL2 classifications.  **Formula:** where ((MotorVehicleCostEVS > **0** or CashInLieuofMotorVehicle>**0**) and BaseClassificationGroup in (**1**,**2**,**3**,**4**,**5**,**6**,**7**,**65**));  **Error message:** The following employees are below EL 2 classification and have Motor Vehicle Cost or Cash in Lieu of Motor Vehicle. Please remove value in either Data Item 52 or 53.  If an employee is below EL2 classification and this value is correct enter an explanation in the Comments field (Data Item 55) |
| 54.BB | Motor vehicle parking | Total, number | Validates that the Motor Vehicle Parking field is high value.  **Formula:** where MotorVehicleParking > **15000**;  **Error message:** The following employees have Motor Vehicle Parking which appears HIGH. Please check value in Data Item 54.  Refer to Guide and Data Specifications: Motor Vehicle Parking - If the high value is correct enter an explanation in the Comments field (Data Item 55) |
| 54.BB | Motor vehicle parking | Total, Number | Validates that the Motor Vehicle Parking field is low value.  **Formula:** where MotorVehicleParking < **249** and MotorVehicleParking ne **.**;  **Error message:** The following employees have Motor Vehicle Parking which appears LOW. Please check value in Data Item 54.  Ensure this amount is annualised and FTE - If the low value is correct enter an explanation in the Comments field (Data Item 55). Refer to Guide and Data Specifications: Motor Vehicle Parking |
| **Annualised allowance queries** | | | |
| 28.AB | Additional Duties/Responsibilities Allowance | Total, Number | Validates that the Additional Duties/Responsibilities Allowance field is low value.  **Formula:** where AdditionalDutiesResponsibilities < **50** and AdditionalDutiesResponsibilities ne **.**;  **Error message:** The following employees have an Additional Duties/Responsibilities Allowance which appears LOW. Please check values in Data Item 28.  Ensure this amount is annualised and FTE - If low value is correct enter an explanation in the Comments field (Data Item 55)  Refer to Guide and Data Specifications: Additional Duties/Responsibilities Allowance |
| 29.AC | Qualifications and/or Skills Based Allowance | Total, Number | Validates that the Qualifications and/or Skills Based Allowance field is low value.  **Formula:** where QualsSkillsBasedAllowances < **50** and QualsSkillsBasedAllowances ne **.**;  **Error message:** The following employees have a Qualifications and/or Skills Based Allowance which appears LOW. Please check values in Data Item 29.  Ensure this amount is annualised and FTE - If low value is correct enter an explanation in the Comments field (Data Item 55)  Refer to Guide and Data Specifications: Qualifications and/or Skills Based Allowance |
| 32.AF | Market Related Allowance – Specific Job Allowance | Total, Number | Validates the Market Related Allowance – Specific Job Allowance field is low value.  **Formula:** where MarketRelatedSpecificJob < **50** and MarketRelatedSpecificJob ne **.**;  **Error message:** The following employees have a Market Related Allowance - Specific Job Allowance which appears LOW. Please check values in Data Item 32.  Ensure this amount is annualised and FTE - If low value is correct enter an explanation in the Comments field (Data Item 55)  Refer to Guide and Data Specifications: Market Related Allowance - Specific Job |
| 33.AG | Market Related Allowance – Specific Individual Allowance | Total, Number | Validates the Market Related Allowance – Specific Job Allowance field is low value.  **Formula:** where MarketRelatedSpecificIndividual < **50** and MarketRelatedSpecificIndividual ne **.**;  **Error message:** The following employees have a Market Related Allowance - Specific Individual Allowance which appears LOW. Please check values in Data Item 33  Ensure this amount is annualised and FTE - If low value is correct enter an explanation in the Comments field (Data Item 55)  Refer to Guide and Data Specifications: Market Related Allowance - Specific Individual |
| 34.AH | Superannuation Allowance | Total, Number | Validates the Superannuation Allowance field is low value.  **Formula:** where SuperannuationAllowances < **50** and SuperannuationAllowances ne **.**;  **Error message:** The following employees have a Superannuation Allowance which appears LOW. Please check values in Data Item 34  Ensure this amount is annualised and FTE - If low value is correct enter an explanation in the Comments field (Data Item 55)  Refer to Guide and Data Specifications: Superannuation Allowance |

\*ne = not equal.