

THE QUEENSLAND LAWYER

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Where a lump sum is paid on termination of employment there are a number of tax consequences that may arise. The tax treatment of a lump sum will depend on the circumstances surrounding the payment and what the payment refers to. In some circumstances a lump sum will give rise to tax treatment that is concessional in nature while in other circumstances the tax treatment of the lump sum will be more in the nature of a penalty. This article discusses the circumstances in which a lump sum may arise and explores the nature of the tax treatment that applies in each circumstance from the perspective of both the employee and the employer.	253
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