



Australian Government
Australian Taxation Office

PAYG payment summary – individual non-business



00460117

You must complete all sections of this form.

For help completing this form, visit our website at ato.gov.au/paymentsummaries

If you are **amending a payment summary** you have already sent, place X in this box.

Payment summary for year ending 30 June

Section A: Payee details

Tax file number

Date of birth (if known) / /

Surname or family name

Given name/s

Residential address

Suburb/town/locality

State/territory

Postcode

Section B: Payment details

Period during which payments were made / / to / /

TOTAL TAX WITHHELD \$, ,

GROSS PAYMENTS (do not include amounts shown under 'Allowances', 'Lump sum payments', 'CDEP payments' and 'Exempt foreign employment income')

\$, ,

Gross payments type

Community Development Employment Projects (CDEP) payments

\$, ,

Lump sum **A** \$, ,

Reportable employer superannuation contributions (do not include compulsory super guarantee amounts. For more information, see the back page of this form.)

\$, ,

Lump sum **B** \$, ,

Reportable fringe benefits amount FBT year 1 April to 31 March

\$, ,

Lump sum **D** \$, ,

Is the employer exempt from FBT under section 57A of the FBTAA 1986? No Yes

Lump sum **E** \$, ,

Deductible amount of the undeducted purchase price of an annuity

\$, ,

	Amount
Exempt foreign employment income	\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Allowances (provide details)	\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Total allowances	\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

	Amount
Union/Professional association fees – Name of organisation	\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Workplace giving – Name of organisation	\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Section C: Payer details

Australian business number (ABN) or withholding payer number (WPN)

Branch number

You must also complete this section

Name (use the same name that appears on your activity statement)

Privacy – For information about your privacy, go to ato.gov.au/privacy

DECLARATION – I declare that the information given on this form is complete and correct.

Signature of authorised person

Date

/ /

ATO original



PAYG payment summary – individual non-business

For important information see reverse of page.

You must complete all sections of this form.

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If you are **amending a payment summary** you have already sent, place X in this box.

Payment summary for year ending 30 June

Section A: **Payee details** See reverse of page for information about tax file numbers.

Tax file number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Date of birth (if known)	Day <input type="text"/> <input type="text"/> / Month <input type="text"/> <input type="text"/> / Year <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Surname or family name	<input type="text"/>		
Given name/s	<input type="text"/>		
Residential address	<input type="text"/>		
Suburb/town/locality	State/territory	Postcode	
<input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>	

Section B: **Payment details**

Period during which payments were made Day / Month / Year to Day / Month / Year

TOTAL TAX WITHHELD \$, ,

GROSS PAYMENTS (do not include amounts shown under 'Allowances', 'Lump sum payments', 'CDEP payments' and 'Exempt foreign employment income')	\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Gross payments type	<input type="text"/>
Community Development Employment Projects (CDEP) payments	\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Lump sum A	\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Reportable employer superannuation contributions (do not include compulsory super guarantee amounts. For more information, see the back page of this form.)	\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Lump sum B	\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Reportable fringe benefits amount FBT year 1 April to 31 March	\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Lump sum D	\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Is the employer exempt from FBT under section 57A of the FBTA 1986?	No <input type="checkbox"/> Yes <input type="checkbox"/>	Lump sum E	\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Deductible amount of the undeducted purchase price of an annuity	\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		

Exempt foreign employment income	Amount	\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Payee's copy
Allowances (provide details)		\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
		\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
		\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
Total allowances		\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
Union/Professional association fees – Name of organisation	Amount	\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
		\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
Workplace giving – Name of organisation		\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	

Section C: **Payer details**

Australian business number (ABN) or withholding payer number (WPN) Branch number

You must also complete this section

Name (use the same name that appears on your activity statement)

Privacy – For information about your privacy, go to ato.gov.au/privacy
DECLARATION – I declare that the information given on this form is complete and correct.

Signature of authorised person Date Day / Month / Year

ABOUT THIS PAYMENT SUMMARY

INFORMATION FOR PAYEES

Your employer or payer must provide you with a payment summary each year that shows the details of the payments made to you and the amounts withheld during the year.

If this payment summary shows that tax has been withheld or you have reportable fringe benefits, or reportable employer superannuation contributions, you need to lodge an income tax return with us for the year shown on the payment summary. If no tax is withheld, you may still have to lodge a tax return.

When you lodge your income tax return, a credit for the tax withheld, shown on this payment summary, will reduce any liability raised in your assessment notice.

! You must keep all payment summaries you receive for five years, or two years if you are an Australian resident and have simple tax affairs. You can visit our website or contact us to see if this applies to you.

LODGING YOUR TAX RETURN

You can lodge:

- online at ato.gov.au
- by phone, if you have simple affairs
- through a registered tax agent
- by mail.

If you received payments under the Seasonal Workers Programme and you did not receive any other Australian sourced income, do **NOT** complete an income tax return.

AMENDING A PAYMENT SUMMARY

When you receive a payment summary that has been completed by your payer with corrected information, the 'amending a payment summary' box on the top of this form will be marked with an X.

If you have received an amended payment summary and not yet lodged your tax return, use the information on the amended payment summary – not the original – to complete your return.

However, if you have already lodged your tax return and then receive an amended payment summary, you may need to request an amendment to that income tax return.

> If you want to know more about your payment summary, lodging your tax return or lodging an amendment to your tax return, visit our website at ato.gov.au or phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday.

LUMP SUM PAYMENTS ON TERMINATION OF EMPLOYMENT

The amount at lump sum A was paid to you for unused leave payments. This includes:

- unused long service leave that accrued after 15 August 1978 but before 18 August 1993
- unused annual leave and other related leave that accrued before 18 August 1993, or
- unused long service leave accrued after 17 August 1993, or unused annual leave and other related leave, where the amount was paid in connection with a payment that includes, or consists of, a genuine redundancy payment, an early retirement scheme payment or the invalidity segment of an employment termination payment or super benefit.

All of this amount is taxable. The maximum rate of tax is 30% plus the applicable Medicare levy rate.

The amount at lump sum B was paid to you for unused long service leave which accrued before 16 August 1978. Only 5% of this amount is taxable.

The amount at lump sum D represents a tax free genuine redundancy payment or early retirement scheme payment below the tax free threshold. This amount is not taxable. Do not include it on your tax return.

The amount at lump sum E was paid to you for back payment of certain amounts including a payment of salary or wages which accrued more than 12 months ago. This amount is taxable, but a tax offset may be available.

> If you received an employment termination payment (ETP) cash lump sum on termination of employment, you will have been issued a separate *PAYG payment summary – employment termination payment* (NAT 70868) showing full details of the payment. For more information on lump sum payments and employment termination payments please refer to ato.gov.au

REPORTABLE FRINGE BENEFIT AMOUNT

The reportable fringe benefit amount is the grossed up taxable value of certain fringe benefits provided to you by your payer for the fringe benefits tax (FBT) year (1 April to 31 March), where the taxable value of those benefits exceeds \$2,000 for the FBT year. They are **not** included in your assessable income. However, the reportable fringe benefit amount is used in a number of income tests, and in different ways depending upon whether your employer is or is not exempt from FBT. For more information on income tests refer to ato.gov.au/incometests.

TAX FILE NUMBERS

The *Taxation Administration Act 1953* authorises your payer to ask you to provide your tax file number (TFN). While it is not compulsory to provide your TFN to your payer, they may have withheld at a higher rate if you did not. We will use your TFN to identify you in our records.

EXEMPT FOREIGN EMPLOYMENT INCOME

This amount was paid to you for working overseas. Your employer or payer has determined that the income meets the conditions to be exempt from Australian tax. Although you do not pay Australian tax on this income it must be included (net of any allowable expenses) on your tax return.

REPORTABLE EMPLOYER SUPERANNUATION CONTRIBUTIONS

All reportable employer superannuation contributions will be reported on your payment summary. They are **not** included in your assessable income.

DEDUCTIBLE AMOUNT OF THE UNDEDUCTED PURCHASE PRICE OF AN ANNUITY

The deductible amount is the part of the capital investment that is returned to you each year over the term of the annuity or pension.



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Payment summary for year ending 30 June

Section A: Payee details

Tax file number

Date of birth (if known) / /

Surname or family name

Given name/s

Residential address

Suburb/town/locality State/territory Postcode

Section B: Payment details

Period during which payments were made / / to / /

TOTAL TAX WITHHELD \$, ,

GROSS PAYMENTS (do not include amounts shown under 'Allowances', 'Lump sum payments', 'CDEP payments' and 'Exempt foreign employment income') \$, , Gross payments type

Community Development Employment Projects (CDEP) payments \$, , Lump sum **A** \$, ,

Reportable employer superannuation contributions (do not include compulsory super guarantee amounts. For more information, see the back page of this form.) \$, , Lump sum **B** \$, ,

Reportable fringe benefits amount (FBT year 1 April to 31 March) \$, , Lump sum **D** \$, ,

Is the employer exempt from FBT under section 57A of the FBTAA 1986? No Yes Lump sum **E** \$, ,

Deductible amount of the undeducted purchase price of an annuity \$, ,

Exempt foreign employment income Amount \$, ,

Allowances (provide details) \$, ,

\$, ,

Total allowances \$, ,

Union/Professional association fees – Name of organisation Amount \$,

\$,

Workplace giving – Name of organisation \$,

Section C: Payer details

Australian business number (ABN) or withholding payer number (WPN) Branch number

! You must also complete this section

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Privacy – For information about your privacy, go to ato.gov.au/privacy
DECLARATION – I declare that the information given on this form is complete and correct.

Signature of authorised person

Date / /

PAYG payer's copy

INFORMATION FOR PAYERS

Gross payments type

Enter 'P' to indicate that the information on the payment summary relates to payments of a non-super pension or annuity.

Enter 'H' to indicate that the information on the payment summary relates to payments made to working holiday makers under the relevant working visa.

Leave this blank for all other payment types.

What are reportable employer super contributions?

Reportable employer super contributions are:	Reportable employer super contributions are NOT:
Contributions made under a salary sacrifice agreement	Super guarantee contributions
Additional amounts paid to an employee's super fund (for example, an annual bonus paid to super)	Compulsory super contributions required by the governing rules of a super fund or required by a state or territory law
Employee negotiated increases in super contributions as a part of their salary package (for example, under individual employment contracts)	Employer super contributions made under a collectively negotiated industrial agreement

Reportable employer super contributions are not included in your employee's assessable income.

However:

- you **must** report them to us as part of your annual payment summary reporting
- your employee **must** report them to us in their income tax return.

 For more information, refer to ato.gov.au/resc

Is the employer exempt from FBT under section 57A of the FBTA 1986?

Only indicate YES if:

- You have shown a Reportable Fringe Benefit amount on this payment summary, and
- you are eligible for exemption from fringe benefits tax (FBT) under section 57A of the Fringe Benefits Tax Assessment Act 1986 (FBTAA 1986). That is, as an employer of the employee, indicate YES if you are either:
 - A registered public benevolent institution that is endorsed by the Commissioner of Taxation as eligible for exemption from FBT.
 - A public hospital.
 - A hospital carried on by a society or association that is a rebatable employer.
 - A registered health promotion charity that is endorsed by the Commissioner of Taxation as eligible for exemption from FBT, or
 - You provide a public ambulance service.

All other employers, irrespective of your eligibility for exemption from FBT, must indicate NO.