



PAYG payment summary – business and personal services income

➔ For important information
see reverse of page.

WHEN TO USE THIS FORM

Complete this form to provide details of amounts you have withheld from payments you made:

- under a voluntary agreement
- under a labour-hire arrangement
- that are other specified payments
- that are attributed personal services income.

! You must complete all sections of this form.
For help completing this form, visit our website at ato.gov.au/paymentsummaries
If you make a mistake when completing this form, complete a new form to correct it – do not use correction fluid or tape.

Payment summary for year ending 30 June

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

Section A: Payee details

Tax file number

See reverse of page for information about tax file numbers.

Surname or family name

Given name(s)

Residential address

Suburb/town/locality State/territory Postcode

Date of birth (if known) / /

Section B: Payment details

Period during which payments were made / / to / /

TOTAL TAX WITHHELD \$, , .

Gross payments or gross attributed income \$, , .

Reportable employer super contributions \$, , .

Payment type

Place an X in the box applicable to the payment you made to the payee and provide either the payee's ABN or TFN where required. You can only select one of the following four payment types.

Voluntary agreement

If you select this payment type, you must provide the payee's Australian business number (ABN)

Labour-hire payment

Other specified payments

Personal services attributed income

Payee's copy

Section C: Payer details

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

! You must also complete this section

Branch number

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

Privacy – For information about your privacy visit our website at ato.gov.au/privacy

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

Signature of authorised person

Date / /

ABOUT THIS PAYMENT SUMMARY

INFORMATION FOR PAYEES

Under the pay as you go (PAYG) withholding system, your payer withholds amounts from certain types of payments they make to you and sends these withheld amounts to us.

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

This payment summary was issued by your payer as they have withheld amounts from payments they made to you:


- under a labour-hire arrangement, where you are not considered to be an employee
- that are other payments that are specified under tax law
- under a voluntary agreement
- that is personal services attributed income.

COMPLETING YOUR TAX RETURN

If this payment summary shows that tax has been withheld or you have reportable employer super contributions, you must lodge a tax return 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 tax return, we will work out your tax refund or tax debt from the information you provide. We will advise you of the result on your notice of assessment.

 Do not attach a copy of this payment summary to your tax return. 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.

 For more information about how to complete your tax return where you have received income under a labour-hire arrangement, other specified payment or a voluntary agreement refer to the tax return instructions on ato.gov.au

LODGING YOUR TAX RETURN

You can lodge:

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

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 have 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 lodge an amendment to that 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.

REPORTABLE EMPLOYER SUPER CONTRIBUTIONS

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

 You must report reportable employer super contributions to us in your tax return as they may affect your entitlements and obligations. For more information refer to ato.gov.au/incometests

PUBLICATIONS

To obtain copies of our publications:

- visit our website at ato.gov.au and select: What do you want to do? – Find a form or publication – Online ordering – Order products online.
- phone our publications distribution service on **1300 720 092** at any time.

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.

