



Sample  
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# PAYG payment summary – individual non-business

See reverse of page for important information.

All sections of this form must be completed. For help, refer to *How to complete the PAYG payment summary – individual non-business* (NAT 3388).

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

Payee's surname or family name

Payee's given name/s

Payee'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  /  /

Payee's tax file number

TOTAL TAX WITHHELD \$

Total tax withheld - whole dollars only in words

If the information on this payment summary relates to payments of a pension or annuity, place X in this box.

<b>GROSS PAYMENTS</b> (do not include amounts shown under 'Allowances', 'Lump sum payments', 'CDEP payments' and 'Exempt foreign employment income')	\$ <input type="text"/>	Lump sum A	\$ <input type="text"/>	Type <input type="text"/>
<b>Community Development Employment Projects (CDEP) payments</b>	\$ <input type="text"/>	Lump sum B	\$ <input type="text"/>	<input type="text"/>
<b>Reportable fringe benefits amount</b> FBT year 1 April to 31 March	\$ <input type="text"/>	Lump sum D	\$ <input type="text"/>	<input type="text"/>
<b>Reportable employer superannuation contributions</b> (do not include compulsory super guarantee amounts. For more information see the back page of this form.)	\$ <input type="text"/>	Lump sum E	\$ <input type="text"/>	<input type="text"/>
<b>Deductible amount of the undeducted purchase price of an annuity</b>	\$ <input type="text"/>			

**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

**You must also complete this section**

Payer's Australian business number (ABN) or withholding payer number (WPN)

Branch number

Payer's name (use the same name that appears on your activity statement)

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

Signature of authorised person

Date

Payee's copy

## 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 the ATO 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.

**!** There is no requirement for you to 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. You can visit our website or contact the ATO to see if this applies to you.

### LODGING YOUR TAX RETURN

You can lodge:

- online at [ato.gov.au/etax](http://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 income tax return, use the information on the amended payment summary – not the original – to complete your return.

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

**➤** If you want to know more about your payment summary, lodging your income tax return or lodging an amendment to your tax return go to [www.ato.gov.au](http://www.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 income 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 *TaxPack*.

### REPORTABLE FRINGE BENEFIT AMOUNT

The reportable fringe benefit amount is the grossed up taxable value of certain fringe benefits provided to you by your employer or 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 (\$1,000 for the FBT year ended 31 March 2007 and earlier years).

### COMMUNITY DEVELOPMENT EMPLOYMENT PROJECTS PAYMENTS

This amount of your gross salary or wages was paid to you from a Community Development Employment Projects (CDEP) wages grant. While it is taxable, a tax offset may be available.

### 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

From 2009–10, all reportable employer superannuation contributions will be reported on your payment summary. They are **not** included in your assessable income.

**!** You must report reportable employer superannuation contributions to us in your income tax return as they may affect your entitlements and obligations. For more information, refer to [www.ato.gov.au/incometests](http://www.ato.gov.au/incometests)

### 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.



## INFORMATION FOR PAYERS

### What are reportable employer superannuation contributions?

Reportable employer superannuation contributions are:	Reportable employer superannuation 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 superannuation 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 [www.ato.gov.au/resc](http://www.ato.gov.au/resc)

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