



# PAYG payment summaries: forms and guidelines

How to provide PAYG payment summaries to your workers, including the different types of forms and guidelines available.

**Last updated** 9 August 2021

## On this page

[What you need to do](#)

[Single Touch Payroll](#)

[Types of payment summary](#)

[Individual non-business](#)

[Foreign employment](#)

[Business and personal services income](#)

[Withholding where an ABN is not quoted](#)

[Employment termination payment](#)

[Superannuation lump sum](#)

[Superannuation income stream](#)

[Interest, dividend and royalty payments paid to non-residents](#)

[Departing Australia superannuation payment \(DASP\)](#)

[Foreign residents](#)

[Natural resource payments to foreign residents](#)

[PAYG withholding payment summary statement](#)

How to provide PAYG payment summaries to your employees, workers or other payees.

## What you need to do

Under pay as you go (PAYG) withholding, you must give each of your employees, workers and other payees a payment summary showing the payments you have made to them and the amounts you withheld from those payments during a financial year.

For details about the personal information we collect from you see [Privacy notice – PAYG withholding from foreign residents – payment summary](#).

It is important you provide payment summaries to **all** your employees even if you were not required to withhold any tax.

You need to provide your payee with an **amended** payment summary if any of the following are incorrect on the payment summary you issued:

- the payment amount
- the tax withheld amount
- the payment codes
- the tax file number.

### Next steps:

You can:

- provide payment summaries
  - electronically, refer to [PAYG payment summaries](#)
  - on paper, order forms any time using our [online ordering service](#)
- report through Single Touch Payroll (STP) and choose whether to do payment summaries.

## Single Touch Payroll

You don't have to give your employee a payment summary for amounts you report and finalise through STP. You will still need to do a payment summary for any payments you don't report through STP.

**See also:**

- End-of-year finalisation through STP

## Types of payment summary

This document contains a description of each type of payment summary, including (where relevant) links to an electronic sample copy and a guide for completing each one.

### Individual non-business

Use *PAYG payment summary – individual non-business* for payments to payees who:

- are employees, company directors or office holders
- are religious practitioners
- receive compensation, sickness or accident payments
- receive non-superannuation income streams
- receive return to work payments
- receive a non-super annuity or pension.

Do **not** use this payment summary for amounts you have withheld from payments that are:

- under a labour-hire arrangement or other specified payment
- under voluntary agreements to withhold
- for supplies where an Australian business number (ABN) was not quoted
- super lump sums
- super income streams
- employment termination payments (ETP)
- for foreign employment income
- for personal services income attributed to an individual.

#### Find out about:

- [Single Touch Payroll](#) and choosing whether to do payment summaries

**See also:**

- Instructions and form PAYG payment summary – individual non-business (NAT 0046)

## Foreign employment

Use *PAYG payment summary – foreign employment* to provide details of amounts you have withheld from:

- foreign employment income that is taxable in Australia
- income earned for work in the Joint Petroleum Development Area (JPDA).

**Find out about:**

- [Single Touch Payroll](#) and choosing whether to do payment summaries

**See also:**

- Instructions and form PAYG payment summary – foreign employment (NAT 73297)

## Business and personal services income

Use *PAYG payment summary – business and personal services income* 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.

This payment summary **does not** apply to amounts that have been withheld from payments:

- to working holiday makers under a labour-hire arrangement
- to employees, company directors or office holders
- for supplies where an ABN is not quoted
- that are employment termination payments (ETPs).

**Find out about:**

- [Single Touch Payroll](#) and choosing whether to do payment summaries

**See also:**

- Instructions and form PAYG payment summary – business and personal services income (NAT 72545)

## **Withholding where an ABN is not quoted**

Use *PAYG payment summary – withholding where ABN not quoted* to provide details of amounts withheld from payments for goods and services where a supplier (payee) has not quoted an ABN.

Do **not** use this payment summary for amounts withheld by investment bodies from payments of investment income.

You can provide a receipt, remittance advice or similar document to your payee in place of a payment summary, if it contains the following information:

- your business name, ABN and branch number – if applicable
- your payee's name
- your payee's address
- the period in which the payments were made
- the total amount of gross payment, including the market value of non-cash benefits
- the total amount of tax withheld
- the wording 'For information about your privacy, go to [ato.gov.au/privacy](http://ato.gov.au/privacy)'
- your payee's ABN or tax file number (TFN) – if known.

**Find out about:**

- [Single Touch Payroll](#) and choosing whether to do payment summaries

**See also:**

- Instructions and form PAYG payment summary – withholding where ABN not quoted (NAT 3283)

# Employment termination payment

Use *PAYG payment summary – employment termination payment* if you make an employment termination payment (ETP) to:

- an employee whose employment has been terminated
- a non-dependant because of an employee's death
- a dependant because of an employee's death, if the taxable component of the payment exceeds the ETP cap (the ETP cap is \$200,000 for the 2017–18 financial year)
- a trustee of a deceased employee's estate.


Do **not** use this payment summary for amounts you have withheld from payments that are:

- salary or wages including unused leave paid to an employee, company director or office holder
- under a labour-hire arrangement or other specified payment
- under voluntary agreements to withhold
- for supplies where an ABN was not quoted
- super lump sums
- super income streams
- personal services income attributed to an individual.

## Find out about:

- [Single Touch Payroll](#) and choosing whether to do payment summaries

## See also:

- *PAYG payment summary – employment termination payment* (NAT 70868-02.2014) – instructions and form for ETPs made **from 1 July 2012**
- *PAYG payment summary – employment termination payment* (NAT 70868-04.2008) – sample form for ETPs made **before 1 July 2012**
- [How to complete the PAYG payment summary – employment termination payment form](#)  (NAT 70996-04.2011)

- Taxation of termination payments – for changes to ETPs that **started on 1 July 2012**

## Superannuation lump sum

Use *PAYG payment summary – superannuation lump sum* if you are a super fund making a lump sum payment to:

- a person under 60 years old
- a person 60 years or older, if the payment contained a taxable component with an untaxed element
- a non-dependant in the event of another person's death
- the trustee of a deceased estate.

You can only pay a super lump sum if you are one of the following:

- a super fund
- an approved deposit fund
- a life insurance company or registered organisation
- a retirement savings account (RSA) provider.

Do **not** use this form for super lump sum payments paid to a person with a terminal medical condition.

### Find out about:

- [Single Touch Payroll](#) and choosing whether to do payment summaries

### See also:

- Instructions and form *PAYG payment summary – superannuation lump sum* (NAT 70947)

## Superannuation income stream

Use *PAYG payment summary – superannuation income stream* if you are a super provider making super income stream payments, including super income stream lump sum in arrears payments to a person where:

- the payee is less than 60 years old

- the payee is aged 60 years or older and is in receipt of a capped defined benefit income stream
- the payee is aged 60 years or older and has an untaxed element from a non-capped defined benefit income stream.

You can only pay a super income stream if you are one of the following:

- a super fund
- an approved deposit fund (ADF)
- a life insurance company or registered organisation
- a retirement savings accounts (RSA) provider.

Do **not** use this payment summary if you are a non-super entity. You must use PAYG payment summary – individual non-business (NAT 0046).

**Find out about:**

- [Single Touch Payroll](#) and choosing whether to do payment summaries

**See also:**

- Instructions and form PAYG payment summary – superannuation income stream (NAT 70987)

## **Interest, dividend and royalty payments paid to non-residents**

Use *PAYG payment summary – interest, dividend and royalty payments paid to non-residents* if you have made payments of interest, dividend or royalty payments to non-residents.

We do not produce a form for this payment summary. However, you can provide a 'free-format' payment summary, such as a receipt, remittance advice or similar document, to your payee.

The receipt, remittance advice or similar document you provide to your payee **must** contain the following information:

- your business name, ABN and branch number – if applicable
- your payee's name

- your payee's address
- the period in which the payments were made
- the total amount of gross payment, including the market value of non-cash benefits
- the total amount of tax withheld
- the wording 'For information about your privacy, go to [ato.gov.au/privacy](http://ato.gov.au/privacy)'
- your payee's ABN or TFN – if known

If you know your payee's TFN, include the following statement:  
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.

**Find out about:**

- [Single Touch Payroll](#) and choosing whether to do payment summaries

## Departing Australia superannuation payment (DASP)

Use *PAYG payment summary – departing Australia superannuation payment (DASP)* if you are a super fund, approved deposit fund (ADF) or retirement savings account (RSA) provider, and all of the following apply to your member:

- they are an eligible temporary resident who has left Australia
- they want to access their super (subject to withholding tax)
- they have applied to you to have their super released.

We do not produce a form for this payment summary. However, you can provide a 'free-format' payment summary, such as a receipt, remittance advice or similar document, to your payee.

The receipt, remittance advice or similar document you provide to your payee **must** contain the following information:

- your business name, ABN and branch number – if applicable

- your payee's name
- the financial year in which the withholding payments were made
- the payment components of the DASP, which include
  - capital gains tax exempt component
  - non-qualifying component
  - undeducted contributions
  - concessional component
  - pre-July 1983 component
  - post-June 1983 untaxed element
  - post-June 1983 taxed element
  - post-June 1994 invalidity component
- total amount of tax withheld
- net payment amount
- date of payment
- the name of the contact person and contact phone details
- the name of the authorised signing officer
- the wording 'For information about your privacy, go to [ato.gov.au/privacy](http://ato.gov.au/privacy)'
- your payee's ABN or TFN – if known.

If you know your payee's TFN, you must include the following statement:

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.

**Find out about:**

- [Single Touch Payroll](#) and choosing whether to do payment summaries

**See also:**

- Departing Australia superannuation payment summary instructions

## Foreign residents

Use PAYG payment summary – payments to foreign residents if you have made payments to a foreign resident for any one of the following:

- entertainment or sports activities
- building and construction
- casino junket tours.

We do not produce a form for this payment summary. However, you can provide a 'free-format' payment summary, such as a receipt, remittance advice or similar document, to your payee.

The receipt, remittance advice or similar document you provide to your payee **must** contain the following information:

- title 'PAYG payment summary – payments to foreign residents'
- period covered by the payment summary – for example, 'Payment summary for the period 01/07/2016 – 30/06/2017'
- your business name (as it appears on your activity statement)
- your ABN
- the name of the payee and overseas address – if known
- the ABN of the payee
- payee's taxpayer identification number (TIN) – if known
- the payee's country of residence for tax purposes
- the total gross amount paid (in whole Australian dollars) to the foreign resident payee during the relevant period
- the total amount withheld (in whole Australian dollars) from those payments
- the wording 'To be retained by the payee for tax purposes'
- the wording 'For information about your privacy, go to [ato.gov.au/privacy](http://ato.gov.au/privacy)'
- the Australian TFN of the payee – if known.

If you know your payee's Australian TFN, you must include the following statement:

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.

**Find out about:**

- [Single Touch Payroll](#) and choosing whether to do payment summaries

## Natural resource payments to foreign residents

Use *PAYG withholding payment summary – natural resource payments* to foreign residents if you made natural resource payments to foreign residents.

We do not produce a form for this payment summary. However, you can provide a 'free-format' payment summary, such as a receipt, remittance advice or similar document, to your payee.

The receipt, remittance advice or similar document you provide to your payee **must** contain the following information:

- title 'PAYG withholding from natural resource payments to foreign residents – payment summary'
- period covered by the payment summary
- your business name
- your ABN
- the name of the payee, and overseas address – if known
- the ABN of the payee – if known
- total gross amount paid (in whole Australian dollars) to the payee
- total amount withheld (in whole Australian dollars)
- the wording 'To be retained by the payee for tax purposes'
- the name of the contact person and phone contact details for the payer

- the name of the authorised signing officer for the payer
- the wording 'For information about your privacy, go to [ato.gov.au/privacy](https://ato.gov.au/privacy)'
- the Australian TFN of the payee – if known.

If you know your payee's TFN, you must include the following statement:

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.

**Find out about:**

- [Single Touch Payroll](#) and choosing whether to do payment summaries

## **PAYG withholding payment summary statement**

If you report to us using paper forms then your PAYG withholding payment summary statement, together with originals of all the payment summaries you issued for the financial year, make up your PAYG withholding payment summary annual report.

Lodging copies of your PAYG withholding payment summary statement and payment summaries is not acceptable.

**Next steps:**

- download and print instructions **PAYG payment summary statement** (NAT 3447).
- order forms any time using our automated self-help publications **ordering service**. You need to know the full title of the publication to use this service.
- phone our Publications Distribution Service on **1300 720 092** between 8.00am and 6.00pm Monday to Friday. Before you phone check whether there are other publications you may need – this will save you time and help us. You need the full title for each publication you order.

**Find out about:**

- [Single Touch Payroll](#) and choosing whether to do payment summaries

**See also:**

- Annual reporting
- Lodging your PAYG withholding annual reports online

QC 18651

## **Our commitment to you**

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

## **Copyright notice**

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).