



myTax 2019 Business income statements and payment summaries

How to report business payment summary information when you lodge your return using myTax.

Last updated 26 June 2019

On this page

Essentials

Do not show at this section

Completing this section


This section is where you show business-related income from income statements and payment summaries.

Essentials

If tax has been withheld from your business-related income, you should have received an:

- Income statement or *PAYG payment summary – business and personal services income* where the payment type is:
 - Voluntary agreement
 - Labour-hire payment
 - Other specified payments
- *PAYG payment summary – withholding where ABN not quoted*

- *PAYG withholding payment summary – foreign residents.*

The **Business/sole trader income or loss** check box will automatically be ticked on the **Personalise return** screen if we pre-fill a business-related income statement/payment summary (this may include work you obtained through an agency such as employment agency or labour hire firm). These payments need to be included at this section. You can use the [Personal services income \(PSI\) tool](#)  or see **Personal services income** to work out if they relate to PSI or business income.

Do not show at this section

- Amounts subject to foreign resident capital gains withholding. Include these amounts at the **Capital gains or losses** section.
- Any income statement/PAYG payment summary – *business and personal services income* where the payment type is Personal services attributed income. Show this at **Attributed personal services income** in the **Income statements and payment summaries** section.

Income statements and payment summaries with no tax withheld

Business income statements and payment summaries where no tax has been withheld should not be shown at this section for the following payment types:

- Foreign resident withholding
- No ABN quoted
- Voluntary agreement.

If you have any income statements/payment summaries where no tax has been withheld with those payment types, you need to take the following steps.

- If the PSI rules apply to the income from the income statement/payment summary, show this amount at **Other – manually calculated** at the **Net Personal services income** section.
- If the PSI rules do not apply to the income from the income statement/payment summary, select either **Net primary production** or **Net non-primary production** and show this amount at **Other**

business income – manually calculated at the **Business income or losses** section.

- Delete the income statement/payment summary shown where no tax has been withheld from the **Business income statements and payment summaries** section.

Completing this section

You will need your:

- Business-related income statement
- *PAYG payment summary – business and personal services income*
- *PAYG payment summary – withholding where ABN not quoted*
- *PAYG withholding payment summary – foreign residents*

An **income statement** provides your end of year income and tax information if your payer advises that you will not be issued with a payment summary. Income statements:

- can be accessed through your ATO Online account in myGov
- should be pre-filled in myTax.

Don't use any income statements that are not 'Tax Ready'. For more information, see **income statements**.

A **payment summary** may continue to be provided by some payers. If so, and you don't have all your business-related payment summaries, contact your payer for a copy or comparable statement. For more information, see [Payment summaries](#).

We pre-fill your tax return with business-related income statement/payment summary information provided to us. Check for the business-related income statements/payment summaries not pre-filled and ensure you add them.

If you have a reminder below the **Business and professional items** section that you received payments or grants reported in a Taxable payments annual report where tax has been withheld, include these amounts in this section. Amounts invoiced but not actually paid to you in the financial year were not included in this year's report.

1. For each income statement/payment summary that has not been pre-filled in your tax return, select **Add** and enter information into

the corresponding fields.

- If the income statement/payment summary has no tax withheld, you should read [Income statements and payment summaries with no tax withheld](#).

2. Select the **Payment type**. For more information, see [Payment type](#). Select one of the following:

- **Voluntary agreement** if you have an income statement/PAYG *payment summary – business and personal services income* where the payment type is Voluntary agreement
- **Labour hire** if you have an income statement/PAYG *payment summary – business and personal services income* where the payment type is Labour-hire payment
- **Other specified payments** if you have an income statement/PAYG *payment summary – business and personal services income* where the payment type is Other specified payments.
- **No ABN quoted** if you have an income statement/PAYG *payment summary – withholding where ABN not quoted*
- **Foreign resident withholding** if you have an income statement/PAYG *withholding payment summary – foreign residents*.

3. Select the **Income type**.


4. Where the Income type is **Business income**, select whether the income is **Primary production** or **Non-primary production**.

5. Select **Save**.

MyTax will use the information in this section to complete income and tax withheld fields in either the **Personal services income** or **Business income or losses** sections.

Personal services income

Personal services income (PSI) is income that is mainly a reward for an individual's personal efforts or skills.

To work out whether your income is personal services income you can use the [Personal services income tool](#)  or see **Personal services income** for more information.

Primary production and non-primary production income

You need to separate your business income into primary production income and non-primary production income. Primary production activities are described in [Information for primary producers](#).

Payment summaries



Payment type



QC 59099

Payment summaries

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A payer may issue a receipt, remittance advice or similar document in place of the *PAYG payment summary – withholding where ABN not quoted*. This document must contain the same details as the payment summary and be signed by the payer.

If you received income from which tax was withheld and you did not receive or have lost your payment summary, contact your payer and ask for a copy.

Payers must report to us details of payments where amounts of tax have been withheld. This information will be cross-checked with that on your tax return to make sure that you have declared the correct amount of income and the correct amount of tax withheld.

QC 59099

Payment type

On this page

Voluntary agreement

No ABN quoted

Labour hire or other specified payments

Voluntary agreement

The amount you show is the total income you received that was subject to a PAYG voluntary agreement, including amounts of tax withheld.

No ABN quoted

The amount you show is your total income from which an amount has been withheld because you did not quote your ABN, including the amounts of tax withheld.

Labour hire or other specified payments

Specified payments include:

- tutorial services you provided for the Indigenous Student Success Programme (formerly known as the Indigenous Tutorial Assistance Scheme) of the Department of the Prime Minister and Cabinet
- income from translation and interpretation services for the Translating and Interpreting Service National of the Department of Immigration and Border Protection
- income as a performing artist in a promotional activity
- payments of green army allowance (within the meaning of the *Social Security Act 1991*).

The amount you show is the total income you received from labour hire or other specified payments, including amounts of tax withheld.

Do not include income received as an employee of a labour hire business. These amounts will appear on your income statement/*PAYG payment summary – individual non-business* and you should show them at **Income statements and payment summaries** in your tax return.

QC 59099

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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.

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