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# PAYG payment summary – foreign employment

Complete this payment summary for employees with income from foreign employment or work in the JPDA (NAT 73297).

**Last updated** 13 April 2021

## About PAYG payment summary – foreign employment



Information about PAYG payment summary – foreign employment.

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Information on how to obtain and complete this form.

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# About PAYG payment summary – foreign employment

Information about PAYG payment summary – foreign employment.


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Use the *PAYG payment summary – foreign employment income* (NAT 73297) form to provide details of payments made to Australian resident payees for their work performed either:

- overseas
- in the Joint Petroleum Development Area (JPDA).

Foreign earnings that do not meet any of the conditions to be exempt are assessable income and subject to the PAYG withholding requirements.

If your payee:

- has both JPDA income and other foreign source income – provide two separate payment summaries showing each source separately
- did not work overseas or in the JPDA for the full year – you may also need to complete a [PAYG payment summary – individual non-business \(NAT 0046, PDF 268KB\)](#) .

You don't have to give your employee a *PAYG payment summary – foreign employment income* (NAT 73297) if you reported and finalised the amounts through Single Touch Payroll (STP).

For more information, see:

- Exempt foreign income
- End of year finalisation through STP

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## How to obtain and complete this form

Information on how to obtain and complete this form.

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### How to obtain this form

To obtain a printed copy of the form:

- download the form and print in A4 size, [PAYG payment summary – foreign employment \(NAT 73297, PDF 264KB\)](#) 
- use our automated self-help publications **ordering service** at any time. 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.

### How to complete this form

You must:

- print clearly using a black pen
- use BLOCK LETTERS and print one character per box.

You do not have to complete every field. For example, where an amount has not been paid or withheld, leave those boxes blank.

Show all amounts in whole dollars – do not show cents. For example, show an amount of \$122.76 as \$122.

Send the ATO original payment summary to us as part of your PAYG withholding payment summary annual report. We cannot accept photocopies or duplicates.

## Avoiding common errors

### Common errors and correct actions

| Error   | Correct action   |
|---|--|
| Do not report FBT exemption incorrectly at FBT exemption indicator box.                       | If you are <a href="#">exempt from FBT under section 57A of the FBTA 1986</a> for this employee, select <b>Yes</b> on the payment summary form. Select <b>No</b> , if you are not. |
| Do not include salary sacrificed amounts at <a href="#">Gross payments</a> .                  | Do not report salary-sacrificed amounts anywhere on the payment summary.   |
| Do not include amounts you paid as employment termination payments at <b>Gross payments</b> . | Instead, report employment termination payments on a <i>PAYG payment summary - employment termination payment</i> (NAT 70868).   |
| Do not include cents at <a href="#">Reportable fringe benefit amount</a> .                    | Do not show cents at any label. Simply drop the cents from any amount before you enter it on the payment summary.  |
| Do not report negative amounts.   | To amend a previous year's payment summary, see <a href="#">Amending payment summaries</a> .   |
| Do not report amounts containing a decimal point.   | Do not report cents at any label. Drop the cents from any  |

|   |  |
|---|--|
|   | amount before you enter it on the payment summary.   |
| Do not provide a payment summary containing all zeros.  | If you have not paid the payee any withholding payments throughout the year, you do not need to give them a payment summary. |
| At <b>Payment summary for year ending 30 June</b> , do not show the year as anything but a four-digit figure. | Show the year as a four-digit figure. For example, show the year ending 30 June 2019 as 2019 and not 19.                     |

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## Section A: Payee details

Find out about Section A: Payee details.

**Last updated** 13 April 2021

### Tax file number

You must show the tax file number (TFN) the payee quoted in this field. For example, show a nine-character TFN as:

 Example of the completed Tax file number field on the form shown as a nine-digit TFN, one number per box.


To help us process your form, you must substitute the TFN with the numbers listed below if the following applies:

- a new payee has not made a TFN declaration, but 28 days have not passed – use **111 111 111**
- the payee is under 18 and earnings do not exceed \$350 per week, \$700 per fortnight or \$1,517 per month – use **333 333 333**
- the payee is an Australian Government pensioner payee – use **444 444 444**

- the payee chose not to quote a TFN and has not claimed an exemption from quoting a TFN or does not fit into any of the above categories – use **000 000 000**.


## Name

Separate the surname or family name from the given names and print in the appropriate boxes – for example, show Jane Mary Covers as:

 Example of the completed name fields on the form shown in block letters, with one letter per box.

## Residential address


You must show the street number and name, suburb/town/locality, state or territory and postcode separately in the boxes provided – for example, show the address 2 Bell St, Ablem WA 6999 as:

 Example of the completed Residential Address, State, Suburb/Town/locality and Postcode fields on the form Example shown in block letters, with one letter per box for each field.

## Date of birth (if known)

Provide this information if you have it.

Use the format DDMMYYYY – for example:

 Example of the completed Date of birth (if known) field on the form shown in the format DDMMYYYY with one number per box.

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## Section B: Payment details


Find out about Section B: Payment details.

**Last updated** 13 April 2021

## Period during which payments were made

Show the period during which the payments were made to the payee.

Use the format DDMMYYYY – for example, show the period  
25 September 2014 to 4 January 2015 as:

 Example of the completed 'Periods during which payments were made' fields of the form in the format DDMMYYYY with one number per box.


If the payee was employed on a casual basis:

- during the year, write the period of the year the payments were made over
- over various times for the whole year, show the period as the whole financial year.

You do not need to show the first and last pay dates for the financial year in this field. If the payee has been employed by you for the entire 2014–15 year, show the period as 1 July 2014 to 30 June 2015.

## Total Australian tax withheld


Show the total tax withheld in whole dollars – for example, show \$12,672.70 as:

 Example of the completed 'Total tax withheld' field of the form, the total tax withheld is shown in whole dollars with one number per box.

## Gross payments

The gross payments amount is the assessable foreign employment income. For this payment summary it also includes total allowances.

Show the gross payments in whole dollars – for example, show a gross payment of \$46,844.76 as:

 Example of the completed 'Gross payments' field of the form. Gross payments are written in whole dollars with one letter per box.

Do **not** include amounts that are shown separately as:

- reportable fringe benefit amounts
- reportable employer superannuation contributions
- lump sum payments.

For this payment summary, allowances must be included in **Gross payments**.

## Type

Insert the relevant income type in this field:

- **F** – foreign employment income
- **J** – income earned for work conducted in the Joint Petroleum Development Area (JPDA).

## Foreign tax paid


Include all foreign tax withheld from:


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

### See also:

- Guide to foreign income tax offset rules 2017

## Reportable fringe benefit amount


Do **not** complete this section if you also provide a [PAYG payment summary – individual non-business \(NAT 0046, PDF 268KB\)](#)  to the same payee for the same financial year. All reportable fringe benefit amounts will be included on that form.

Complete this section if the total taxable value of certain fringe benefits you provided to the payee in the FBT year (1 April to 31 March) exceeds \$2,000 and you are **not** providing a [PAYG payment summary – individual non-business \(NAT 0046, PDF 268KB\)](#)  to the employee.

You must record the total grossed-up taxable value of those benefits on the payee's payment summary for the income year that corresponds with the reportable fringe benefit amount.

Do **not** include cents in this amount – for example, show a reportable fringe benefit amount of \$4,178.85 as:



 Reportable fringe benefits is shown in whole dollars with one number per box. Do not include cents in this amount.


**See also:**

- Fringe benefits tax for small business (NAT 8164)

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

The government has changed the way reportable fringe benefits amounts are treated for family assistance and youth income support payments. This in turn has changed how you show these benefits on your employees' payment summary forms.

On the payment summary form, for the reportable fringe benefits amount entered, you will see a **No** and **Yes** indicator box as follows:

 Example of the field 'Is the employer exempt from FBT under section 57A of the FBTA 1986?' There is a Yes and No indicator box on the form.

Select **Yes** if you are eligible for exemption from fringe benefits tax (FBT) under section 57A of the *Fringe Benefits Tax Assessment Act 1986* (FBTA 1986) for the benefits provided as a:

- registered public benevolent institution that is endorsed by the Commissioner of Taxation as eligible for exemption from FBT
- government body and the employee's duties are exclusively performed in or in connection with
  - a public hospital
  - a hospital carried on by a society or association that is a rebatable employer
- registered health promotion charity that is endorsed by the Commissioner of Taxation as eligible for exemption from FBT
- public ambulance service and the employee is predominantly involved in providing that service.

If your organisation is one of these entities you should select **Yes** even if you provided the employee with fringe benefits in excess of the relevant capping threshold. See section 6.3 of **Fringe benefits tax – a guide for employers** for an explanation of the capping thresholds.

Otherwise select **No**.

If you do not have any reportable fringe benefits amount to report, leave both boxes blank.

An employee may change roles within an organisation that is eligible for exemption under section 57A. For instance, an employee of a state health department may work as a nurse in a hospital (57A exempt duties) for part of the FBT year and, in an administration role at head office (non-exempt duties) for the remainder. If you have an employee who performs both exempt and non-exempt duties during the year while receiving reportable fringe benefits, you will have to provide two payment summaries.


If the combined value of the exempt and non-exempt fringe benefits exceeds \$2,000 in the FBT year, you must provide the grossed-up taxable value of each fringe benefit on a separate payment summary. On one payment summary you will show the section 57A exempt reportable fringe benefits amount and select **Yes**. On the other payment summary you will show the non-exempt reportable fringe benefits amount and select **No**.

No more than two payment summaries are required, even if the employee has several periods of exempt and non-exempt service. Report all of the exempt amounts in one payment summary and all of the non-exempt amounts in a second payment summary.

## Lump sum payments

Do not include any amount you show at a lump sum payment field in **Gross payments**.

You must show each lump sum payment as the appropriate payment type – for example:

 Example of the completed 'Lump sum payments' fields of the form, with one letter per box.

### Lump sum A

Amounts you paid for unused:

- long service leave that accrued after 15 August 1978 but before 18 August 1993

- holiday pay and other leave-related payments that accrued before 18 August 1993
- long service leave accrued after 17 August 1993 or unused holiday pay and other leave related payments, where the amount includes a genuine redundancy payment, an early retirement scheme payment or the invalidity segment of an employment termination payment or superannuation benefit.

For other amounts of unused leave accrued after 17 August 1993, see [Gross payments](#).

If amounts have been included at **Lump sum A**, you must also complete the '**Type**' box to indicate the circumstances the payment was made under. The only valid codes are:

- **R** – if the payment was made for genuine redundancy, invalidity or under an early retirement scheme
- **T** – if the payment was made for any other reason.

If there is no amount included at **Lump sum A**, do not complete the '**Type**' box.

## Lump sum D

The tax-free component of a genuine redundancy payment or an early retirement scheme payment.

Do **not** complete this label if you also provide a **PAYG payment summary – individual non-business** (NAT 0046) to the same payee for the same financial year. All lump sum payment **D** amounts will be included on that form.

## Lump sum E

Amounts you paid for back payment of salary and wages from foreign employment that accrued more than 12 months ago or any return-to-work payments.

You must include all amounts you withheld from lump sum payments in the total tax withheld. Do not include amounts for employment termination payments. You must complete a separate **PAYG payment summary – employment termination payment** (NAT 70868) for employment termination payments.

**See also:**

- Withholding amounts from unused leave payments on termination of employment (NAT 3032)
- Tax table for back payments, commissions, bonuses and similar payments (NAT 3348)

## **Reportable employer superannuation contributions**

Do **not** complete this section if you also provide a PAYG payment summary – individual non-business (NAT 0046) to the same payee for the same financial year. All reportable employer superannuation contributions will be included on that form.

Complete this section if you paid employer contributions to a superannuation fund at the request of the employee and did **not** provide a PAYG payment summary – individual non-business (NAT 0046). This includes amounts paid at the direction of the employee under a salary sacrifice or similar arrangement, but not contributions that are made by you to meet your superannuation guarantee obligations or industrial agreement obligations in respect of the employee.

You must record the cash value of that part of the superannuation contribution on the payee's payment summary for the income year 1 July to 30 June.


**See also:**

- Guide for employees and self-employed – reportable superannuation contributions (NAT 72916)

## **Union or professional association fees**

Do **not** complete this section if you also provide a PAYG payment summary – individual non-business (NAT 0046) to the same payee for the same financial year. All union or professional association fees will be included on that form.

You must show amounts you paid to unions or professional associations on behalf of the payee in these fields – for example, show an amount of \$867 to XYZ Union as:

 Example of the completed 'Union/professional association fees' field of the form, field includes the name written in block letters.


If you have made payments to more than two unions or professional associations on behalf of the payee, print '**VARIOUS**' in the **Name of organisation** boxes. You must give the payee a list showing the nature and amount of each payment.

You must include these amounts in **Gross payments**.

## Workplace giving

Do **not** complete this section if you also provide a PAYG payment summary – individual non-business (NAT 0046) to the same payee for the same financial year. All workplace giving deductions will be included on that form.

Show amounts you paid to deductible gift recipients on behalf of the payee here – for example, show an amount of \$532 to ABC Charity as:

 Example of the completed 'Workplace giving' field of the form. Field includes the charity written in block letters.

If you made payments to more than one deductible gift recipient on behalf of the payee, print '**VARIOUS**' in the **Name of organisation** box. You must give the payee a list showing the nature and amount of each payment.

You must include these amounts in **Gross payments**.

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## Section C: Payer details

Find out about Section C: Payer details.

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

As a payer, you must have either an ABN or WPN.

Show your ABN or WPN as it appears on your activity statement – for example, show an ABN of 12 345 678 912 as:


 Example of the completed 'Australian business number (ABN) or withholding payer number (WPN)' field of the form. ABN is shown one number to a box.

## Branch number

If a business has one ABN but multiple branches, each branch will have an individual branch number. Show your branch number in the boxes provided. If you do not have a branch number, leave the boxes blank.

## Name

Show your name as it appears on your activity statement – for example, show ABC Pty Ltd as:

 Example of the completed 'Name' field of the form, name is shown one letter to a box.

## Declaration

Only you as the payer, or a person authorised to sign on your behalf, can sign this form. Print the name of the person authorised to sign the form. You must keep details of the authorised person with your records.

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

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## After you complete this form

Information about what happens after you complete this form.

**Last updated** 13 November 2024

## What you need to do

You must do all of the following:

- give the payee their copy of this payment summary by 14 July following the end of the financial year you made payments to them in – however, if the payee requests a payment summary from you in writing prior to 9 June, you must provide the payment summary to them within 14 days of receiving their request
- send us the ATO original copies of the PAYG payment summaries along with your PAYG payment summary statement as part of your PAYG withholding payment summary annual report by 14 August, following the end of the financial year – the postal address is on the PAYG payment summary statement
- keep the payer copy for 5 years.

**Do not send us payment summaries printed from your payroll software. You must send us the ATO originals.**

## Lodging your payment summary information online

If you are not required to report via Single Touch Payroll (STP) and your payroll software meets our specifications, you can submit your payment summary information to us online using Online services for business. It is a quick and secure way for you to meet your lodgment obligations. You will need to set up your Digital ID (such as myID) and establish your authorisation using Relationship Authorisation Manager (RAM).

By doing this, you do not need to send copies of payment summaries to us, or complete a *PAYG payment summary statement*.

### See also

- Reporting online
- [Accessing our online services with Digital ID and RAM](#) 

## Amending payment summaries

You cannot change the information on a payment summary after you have either:

- given it to the payee
- provided your *PAYG payment summary annual report* to us.

How you correct a mistake depends on what type of mistake it was.

### **Next step**

- **PAYG withholding payment summaries** – corrections for incorrect type of form, payee or payer details, TFN, dollar amount

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## **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.

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