



Individual PAYG payment summary schedule and instructions

Complete the Individual PAYG payment summary schedule to report personal services income where tax was withheld.

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About the individual PAYG payment summary schedule

The individual PAYG payment summary schedule forms part of the *Individual supplementary tax return* and *Business and professional items schedule 2025*. You should lodge this schedule if you're an individual reporting personal services income where tax was withheld.

You can complete and attach the *Individual PAYG payment summary schedule* to your tax return.

Get the individual PAYG payment summary schedule

Go to Individual PAYG payment summary schedule [🔗](#) on our Publications Ordering Service (POS) at iorder.com.au to get a copy.

Instructions for the individual PAYG payment summary schedule

Instructions for completing the *Individual PAYG payment summary schedule* for **P1** and **P8** in the *Business and professional items schedule 2025* and **Q14** in the *Individual supplementary tax return*.

Personal services income for individuals

You will need to complete the *Individual PAYG payment summary schedule* for **P1 Personal services income (PSI)** – label **A** of the *Business and professional items schedule 2025*. Transfer your net PSI or loss shown at question **P1** – label **A** in the *Business and professional items schedule 2025* to question **14** – label **A** in your supplementary tax return

Use the instructions below for help preparing the individual PAYG payment summary schedule for **P1** and **Q14**:

- Write your tax file number (TFN) and name in the appropriate boxes at the top of the schedule.
- Print **X** at **Personal services income** in field **Nature of income**.
- For each income statement or payment summary, select the **payment type** and print the letter that matches your type of withholding.
 - **V** – Voluntary agreement, if you have an income statement or PAYG payment summary – business and personal services income where the payment type is Voluntary agreement.
 - **S** – Labour hire, if you have an income statement or PAYG payment summary – business and personal services income where the payment type is Labour-hire payment.
 - **S** – Other specified payments, if you have an income statement or PAYG payment summary – business and personal services income where the payment type is Other specified payments.

- **N** – Withholding where ABN not quoted, if you have an income statement, PAYG payment summary – withholding where ABN not quoted or payments or grants reported in a Taxable payments annual report where tax has been withheld
- Print the **Payer's ABN or WPN**.
- Print the **Tax withheld** amount (\$).
- Print the **Gross payment** amount (\$).
- Print the **Payer's name**.
- Attach the schedule to your individual tax return.
- Print **X** in the **Yes** box at **Taxpayer's declaration** – question **2** in your tax return.

See, question **14** Personal services income (PSI) in the supplementary tax return instructions.

Business income for individuals

You need to complete *Individual PAYG payment summary schedule* before completing **P8 Business income and expenses** in the *Business and professional items schedule 2025* if you receive any of the following payment summaries:

- PAYG payment summary – business and personal services income
- PAYG payment summary – withholding where ABN not quoted
- PAYG payment summary – foreign employment.

Use the instructions below for help preparing the individual PAYG payment summary schedule for **P1** and **Q14**:

- Write your tax file number (TFN) and name in the appropriate boxes at the top of the schedule.
- Print **X** at **Business income** in field **Nature of income**.
- For each income statement or payment summary, select the **payment type** and print the letter that matches your type of withholding.
 - **V** – Voluntary agreement, if you have an income statement or PAYG payment summary – business and personal services income where the payment type is Voluntary agreement.

- **S** – Labour hire, if you have an income statement or PAYG payment summary – business and personal services income where the payment type is Labour-hire payment.
 - **S** – Other specified payments, if you have an income statement or PAYG payment summary – business and personal services income where the payment type is Other specified payments.
 - **N** – Withholding where ABN not quoted, if you have an income statement, PAYG payment summary – withholding where ABN not quoted or payments or grants reported in a Taxable payments annual report where tax has been withheld
 - **F** – Foreign resident withholding, if you have an income statement or PAYG withholding payment summary – foreign residents.
- Print the **Payer's ABN or WPN**.
 - Print the **Tax withheld** amount (\$).
 - Print the **Gross payment** amount (\$).
 - Print the **Payer's name**.
 - Attach the schedule to your individual tax return.
 - Print **X** in the **Yes** box at **Taxpayer's declaration** – question **2** in your tax return.

Lodging the individuals PAYG payment summary schedule

Once you enter the details of all the payment summaries on the schedule, attach the schedule to your tax return.

Print **X** in the **Yes** box at **Taxpayer's declaration** – question **2** in your tax return.

Don't attach copies of your payment summaries to the tax return. Keep them with your copy of the tax return. Also keep a copy of the schedule.

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