



 [Print whole section](#)

Government super contributions worksheets and instructions 2025

Use these worksheets and instructions to help you complete question A3 in your individual tax return 2025.

Published 29 May 2025

How to get the government super contributions worksheets 2025

How to get a copy of the government super contributions worksheets.

About the government super contributions workbook

When to use the government super contributions and why we need this information in your tax return.

Amounts to include in the workbook

Find out what amounts you need to include and in which government super contributions worksheets.

Instructions to complete the government super contributions worksheets

Use worksheets 1 to 5 to help you complete worksheet 6. You must complete at least worksheets 1, 2 and 6.

QC 104357

How to get the government super contributions worksheets 2025

How to get a copy of the government super contributions worksheets.

Published 29 May 2025

On this page

[Get the government super contributions worksheets](#)

[Get the government super contributions worksheet instructions](#)

Get the government super contributions worksheets

Download: Government super contributions worksheets (PDF, 255 KB)



The *Government super contributions worksheets 2025* are not available in print.

You must complete at least **worksheets 1, 2 and 6**, see Instructions to complete the government super contributions worksheets.

Get the government super contributions worksheet instructions

For help preparing the worksheets, see Instructions to complete the government super contributions worksheets.

The *Government super contributions instructions 2025* are not available in print.

You can create and save a PDF copy from this webpage – select the **Print or Download** icon under the page heading then select **PDF whole topic**.

Continue to: [About government super contributions](#)

QC 104357

About the government super contributions workbook

When to use the government super contributions and why we need this information in your tax return.

Published 29 May 2025

On this page

[When to use the worksheets](#)


[Why we need information at question A3](#)

[How to use these worksheets](#)

When to use the worksheets

Use these worksheets and instructions if the *Individual tax return instructions 2025* question **A3 Government super contributions** tells you to. Keep a copy of the worksheets with your tax records.

These worksheets will help you complete question **A3** in your *Individual tax return 2025*.

 A blank copy of question A3 Government super contributions section of the tax return. Question: A3 Government super contributions
Read A3 Government super contributions in the instructions before completing this item. Label F Income from investment, partnership and other sources: nil Label G Other income from employment and business: nil Label H Other deductions from business income: nil

Don't use any of the worksheets in *Individual tax return instructions 2025* to complete question **A3**.

Don't lodge the worksheets you complete with your tax return.

Throughout the instructions when we refer to 'question **X**', we mean the question number in the *Tax return for individuals 2025* or the *Tax return for individuals (supplementary section) 2025*.

For the meaning of the terms we use in this workbook, see **Tax time definitions**.

Why we need information at question A3

We use question **A3** to ensure we correctly calculate your entitlement to a government super contribution. We need to work out your eligible income and assessable income.

For example, we'll treat partnership distributions you **show** at question **13** as ineligible income, unless you tell us otherwise by completing question **A3**.

How to use these worksheets

Worksheets **1, 2, 3, 4** and **5** help you complete the summary on worksheet **6**, that shows what you need to write at question **A3** in your tax return.

You must complete at least worksheets **1, 2** and **6**.

Don't lodge the worksheets you complete with your tax return.

Continue to: **Amounts to include in the worksheets**

Return to: **How to get the government super contributions worksheets 2025**

Amounts to include in the workbook

Find out what amounts you need to include and in which government super contributions worksheets.

Published 29 May 2025

On this page

Foreign source income and foreign entities income

Forestry managed investment scheme

Farm management deposits and repayments

Other income

Total income

Business income

Eligible income

Employment income

Ineligible income

Foreign source income and foreign entities income

If you deduct expenses when you work out the net foreign source income at question **20**, show:

- the gross foreign income amounts from question **20** – labels **E** and **F** in Worksheet 1, column **(b)**, row **6**
- the expenses amount you deduct for the amounts you show at question **20** – labels **T**, **L**, **D**, **R** and **M** in Worksheet 2, column **(b)**, row **7**.

If part or all your foreign source income or foreign entities income is from a partnership, and you included other income of that partnership at question **13**, show:

- the foreign income from the partnership in **Worksheet 3**, row **3**, (not in **worksheet 1**)
- any related expenses in **Worksheet 4**, row **4** (not in **worksheet 2**).

Forestry managed investment scheme

If you show amounts for forestry managed investment schemes (FMIS) at question **23** or **D14** in your tax return 2025, you need to establish whether:

- you were an investor in the FMIS
- you were carrying on a business
- your investment was solely or jointly owned.

If we issued a product ruling for the FMIS, it could state whether we consider that you are carrying on a business.

Farm management deposits and repayments

If you show amounts for farm management deposits and repayments at question **17** in your tax return, show:

- the total repayments amount from labels **N** and **R** in **Worksheet 1**, column (b), row **4**.
- the total deductible deposits amount from label **D** in **Worksheet 2**, column (b), row **6**.

For each worksheet, apportion the total amount in column (**b**) into columns (**c**) and (**d**) depending on the original source of that primary production income. If the income came from:

- a trust, show it in column (**c**)
- you individually, show it in column (**d**)
- a partnership, show it in column (**d**).

Other income

If you show an amount at question **24**, you need to include it in **Worksheet 1**. Some of that income might be eligible employment or business income.

For the specific meaning of the business income, eligible income and employment income see below.

Total income

Total income for the purposes of super co-contribution equals:

- the sum of your assessable income, reportable fringe benefits total, and the total of your reportable employer super contributions (RESC) for the income year
- **less** any allowable business deductions and any assessable first home super saver (FHSS) released amount.

Total income for the purposes of the low income super tax offset equals:

- the sum of your assessable income, reportable fringe benefits total, and the total of your reportable employer super contributions for the income year
- **less** any assessable first home super saver released amount.

Business income

Business income is income you earn from carrying on a business either solely or in partnership. For **government super contributions** purposes, distributions of business income from a trust or from a company in which you hold shares are not regarded as your business income.

Most business income is included at **P8 Business income and expenses** in the *Business and professional items schedule 2025*. However, the schedule instructs that some types of income should be included in other questions in your tax return. To determine eligibility for Government super contributions, we need to know your total business income, not just the amounts you include at **P8**. We ask you to calculate these amounts in **worksheets 1, 3 and 5**.

Eligible income

To be eligible for **government super contributions**, 10% or more of your total income (without a reduction for allowable business deductions) must be from eligible income. Eligible income, is income from running a business, eligible employment or a combination of both.

To get a government super contribution for 2024–25, you must be an employee or in business during 2024–25. Common examples of eligible income are salary, allowances, lump sum payments, employment termination payments, reportable fringe benefits and reportable employer super contributions.

Personal services income (PSI) you show at **P1** in your *Business and professional items schedule 2025* is treated as eligible income if the income is attributed to employment or business. However, if your PSI doesn't relate to employment or the carrying on of a business, then it is [ineligible income](#).

Employment income

To be eligible for **government super contributions**, 10% or more of your total income (without a reduction for allowable business deductions) must be from eligible income. Eligible income must be attributable to employment that you carry on in 2024–25.

For the purposes of working out your employment income for question **A3**, an employee, in addition to its ordinary meaning, also includes a person who:

- works under a contract that is wholly or principally for their labour
- receives payment as a member of an executive body of a company (for example, a director of the company)
- receives payment to perform or present, or to participate in the performance or presentation of, any
 - music, play, dance, entertainment, sport
 - display or promotional activity or any similar activity involving the exercise of intellectual, artistic, musical, physical or other personal skills
 - providing services in connection with such activities

- receives payment to perform services in, or in connection with, the making of any film, tape or disc or of any television or radio broadcast
- holds an appointment, office or position under a Commonwealth, state or territory law, or under the Constitution
- is in the service of the Commonwealth, or a state or territory (including members of the defence forces, or police force)
- is a member of parliament (Commonwealth, state or territory).

A person who holds office as a member of a local government council is not necessarily regarded as an employee of the council. They are only regarded as an employee if the local government council has decided that the salary of its members is subject to pay as you go (PAYG) withholding.

For the purposes of determining eligibility for Government super contributions, income that is attributable to employment is included as eligible income. This means that eligible income can include amounts that are compensatory (for example, lost earnings) or government incentives (for example, paid parental leave), where there is a connection between the employment activities and the payment. However, these payments are only eligible income for 2024–25 if the person remains an employee of the relevant employer for at least some part of 2024–25.

Ineligible income

To be eligible for government super contributions, 10% or more of your total income (without a reduction for allowable business deductions) must be from eligible income. Eligible income is from running a business, employment or a combination of both. For the purposes of filling out question **A3**, income is either eligible or ineligible. Ineligible income includes income from your investments.

Continue to: [Instructions to complete the government super contributions worksheets](#)

Return to: [About the government super contributions workbook](#)

QC 104357

Instructions to complete the government super contributions worksheets

Use worksheets 1 to 5 to help you complete worksheet 6. You must complete at least worksheets 1, 2 and 6.

Published 29 May 2025

Worksheet 1: Working out your sole and joint income



Use worksheet 1 to work out your sole and joint income amounts.

Worksheet 2: Working out your sole and joint deductions



Use worksheet 2 to work out your sole and joint deduction amounts.

Worksheet 3: Working out your partnerships distribution



Use worksheet 3 to work out your partnerships distribution.

Worksheet 4: Working out your partnership business deductions



Use worksheet 4 to work out your partnership business deductions.

Worksheet 5: Working out your adjustments

Use worksheet 5 for working out your adjustments.

Worksheet 6: Summary

Use worksheet 6 to summarise the amounts in worksheets 1 to 5 as appropriate.

QC 104357

Worksheet 1: Working out your sole and joint income

Use worksheet 1 to work out your sole and joint income amounts.

Published 29 May 2025

On this page

Before you start

Step 1: Amounts from your individual tax return

Step 2: Work out how much of your income is solely earned and jointly earned

Step 3: Work out your total gross income

Step 4: Transfer total gross income totals

Before you start

Worksheet 1 helps you to complete:

- question **A3** – label **F** by separating joint income from solely earned income
- question **A3** – label **G** by separating employment or business income from non-employment or business income.

For the definition of joint income group, see **Tax time definitions**.

Step 1: Amounts from your individual tax return

Complete column (b) in **worksheet 1** by transferring the amounts in your tax return 2025 for the questions listed in column (a).

Step 2: Work out how much of your income is solely earned and jointly earned

For each amount in column (b) work out how much of your income is solely earned and jointly earned across these columns.

Write the amounts in columns (c), (d), (e) or (f) depending on the source of that income. If the income came from:

- a trust, **show** it in column (c)
- you individually, **show** it in column (c) or (d) as appropriate
- a partnership, **show** it in **Worksheet 3**
- a joint income group, **show** it in column (e) or (f) as appropriate.

If you have more than one joint income group, duplicate columns (e) and (f) on a separate sheet of paper.

Step 3: Work out your total gross income

Add up the amounts in each column (b) to (f) and enter the total in row **11**.

Step 4: Transfer total gross income totals

- Transfer total gross income totals from
 - column (a) to **worksheet 6**

- column (b) and (c) to **worksheet 6**
- column (j) and (k) to **worksheet 2.**
- If you have more than one joint income group, transfer the addition amounts in column (j) and (k) to **worksheet 2.**

Worksheet 1: Working out your sole and joint income

(a) Income shown at the following:	(b) Gross amount of income in your tax return	(c) Solely earned income that is not from employment or business	(d) Solely earned income from employment or business	i e c
1. Interest (question 10 – label L)	\$	\$	\$	\$
2. Dividends (question 11 – labels S, T and U)	\$	\$	\$	\$
3. Share of net income from trusts (question 13 – labels L, U and C)	\$	\$	Doesn't apply	\$
4. Farm management repayments (question 17 – labels N and R)	\$	\$	\$	£
5. Foreign entities (question 19)	\$	\$	\$	\$

– labels K and B)				
6. Gross foreign source income (question 20 – labels E and F)	\$	\$	\$	\$
7. Gross rent (question 21 – label P)	\$	\$	Doesn't apply	\$
8. Bonuses from life insurance companies and friendly societies (question 22 – label W)	\$	\$	Doesn't apply	\$
9. Forestry managed investment scheme income (question 23 – label A)	\$	\$	\$	\$
10. Other income (question 24 – labels Y , X and V)	\$	\$	\$	\$
11. Total gross income (Add up each column)	\$	\$	\$	\$
12. Step 4 Transfer totals to:	n/a	(a) worksheet 6	(b) and (c) worksheet 6	(j) v

Continue to: [Worksheet 2: Working out your sole and joint deductions](#)

Return to: [Instructions to complete the government super contributions worksheets](#)

QC 104357

Worksheet 2: Working out your sole and joint deductions

Use worksheet 2 to work out your sole and joint deduction amounts.

Published 29 May 2025

On this page

Before you start

Step 1: Amounts from your individual tax return

Step 2: Work out how much of your deduction relates to solely earned and jointly earned income

Step 3: Work out your total deductions

Step 4: Total gross income for each joint income group

Step 5: Work out your joint income amount

Before you start

Worksheet 2 helps you to complete question **A3** – labels **F**, **G** and **H**. Worksheet 2 separates out deductions from joint income and identifies business deductions.

For the meaning of the terms we use, see [Tax time definitions](#).

Step 1: Amounts from your individual tax return

Complete column (b) in **worksheet 2** by transferring the amount from your tax return 2025 for the items listed in column (a).

Step 2: Work out how much of your deduction relates to solely earned and jointly earned income

- For each amount in column (b), work out the amounts in columns (c), (d), (e) or (f) depending on the source of the income to which the deduction applies.
- Write the amounts in columns (c), (d), (e) or (f) that deduction relates to income that came from:
 - a trust, show the amount in column (c)
 - you individually, show the amount in column (c) or (d) as appropriate
 - a partnership, show the amount in **Worksheet 4**
 - a joint income group, show the amount in column (e) or (f) as appropriate.

If you have more than one joint income group, duplicate columns (e) and (f) on a separate sheet of paper.

Step 3: Work out your total deductions

- Work out your total deductions by adding up cells (g), (h) and (i).
- Transfer the amount at cell (g) to cell (d) on **Worksheet 6**.

Step 4: Total gross income for each joint income group

Transfer amounts from **Worksheet 1 – step 4** column (j) and (k) to **worksheet 2** columns (j) and (k) .

Step 5: Work out your joint income amount

- For each joint income group, subtract
 - cell (h) and from cell (j) – enter the amount at cell (l)
 - cell (i) and from cell (k) – enter the amount at cell (m).
- For each separate joint income group, add the amount at cells (l) and (m), enter the amount at cell (n) in **worksheet 2** (this will either be a positive or negative amount).
- For each income group, you need to separately translate the **worksheet 2** results to **worksheet 6** using the instructions in [Table 1](#) or [Table 2](#) as appropriate.

Worksheet 2: Working out your sole and joint deductions

(a) Deductions shown at the following:	(b) Deductions shown in your tax return	(c) Deductions from solely earned non-business income	(d) Deductions from solely earned business income
1. Low value pool deduction (question D6 – label K)	\$	\$	\$
2. Interest deductions, such as bank fees (question D7 – label I)	\$	\$	\$
3. Dividend deductions (question D8 – label H)	\$	\$	Doesn't apply

4. Cost of managing tax affairs (question D10 – labels N, L and M)	\$	\$	\$
5. Other deductions relating to distribution (question 13 – labels X and Y that relates to share of net income from trusts only)	\$	\$	Doesn't apply
6. Farm management deductible deposits (question 17 – label D)	\$	\$	\$
7. Foreign source income deductions (you included when calculating the amount shown at question 20 – labels T, L, D, R, and M)	\$	\$	\$
8. Rent (question 21 labels Q, F and U)	\$	\$	Doesn't apply
9. Forestry managed investment scheme	\$	\$	\$

deductions (question D14 – label F)			
10. Other deductions (question D15 – label J)	\$	\$	\$
11. PSI deductions (P1 – labels K and L)	\$	\$	\$
Total deductions: add up each column except (c)	\$	\$	(g) \$
Total gross income for each joint income group (transfer amounts from worksheet 1)	\$	\$	\$
Joint income, for each joint income group, subtract (h) from (j) and (i) from (k).	n/a	n/a	Transfer amount at (g) to (d) on worksheet 6
(n) is the total net income for each income group: add (l) and (m).	n/a	n/a	n/a

Table 1: Amount at cell (n) on worksheet 2 is positive

Result	Action 1	Action 2
---------------	-----------------	-----------------

Amount at cell (m) is negative or 0 (zero).	Transfer amount at (n) to (e) on Worksheet 6 and write 0 at (g) on worksheet 6 next to the correct joint income group.	Write 0 (zero) at cell (f) on Worksheet 6 , next to the correct joint income group.
Amounts at cells (l) and (m) are positive.	Transfer amount at (n) to (e) on Worksheet 6 and write 0 at (g) on worksheet 6 next to the correct joint income group.	Transfer amount at (m) to (f) on Worksheet 6 , next to the correct joint income group.
Amount at cell (l) is negative and cell (m) is positive.	Transfer amount at cell (n) to both cells (e) and (f) on Worksheet 6 next to the correct joint income group.	Write 0 (zero) at cell (g) on Worksheet 6 next to the correct joint income group.

Table 2: Amount at cell (n) on worksheet 2 is negative

Result	Action 1	Action 2
Amount at cell (m) is negative and cell (l) is 0 (zero).	Write 0 (zero) at the joint income group for both cells (e) and (f) on Worksheet 6 , next to the correct joint income group.	Transfer as a positive figure the amount at cells (n) to (g) on Worksheet 6 , next to the correct joint income group.
Amount at cell (l) is positive and cell (m) is negative.	Write 0 (zero) at both cells (e) and (f) on Worksheet 6 , next to the correct joint income group.	Transfer as a positive figure the amount at cells (n) to (g) on Worksheet 6 , next to the correct joint income group.
Amount at cell (l) is negative and cell (m) is	Write 0 (zero) at both cells (e) and (f) on Worksheet 6 ,	Write 0 (zero) at cell (g) on Worksheet 6 , next to

positive or 0 (zero).	next to the correct joint income group.	the correct joint income group.
Amount at cell (l) is negative and cell (m) is negative.	Write 0 (zero) at both cells (e) and (f) on Worksheet 6 , next to the correct joint income group.	Transfer as a positive figure the amount at cells (m) to (g) on Worksheet 6 , next to the correct joint income group.

Continue to: [Worksheet 3: Working out your partnerships distribution](#)

Return to: [Instructions to complete the government super contributions worksheets](#)

QC 104357

Worksheet 3: Working out your partnerships distribution

Use worksheet 3 to work out your partnerships distribution.

Published 29 May 2025

On this page

Before you start

Step 1: Amounts from your individual tax return

Step 2: Amounts derived from a partnership

Step 3: Total partnership distribution

Before you start

If you **show** partnership income at questions **13**, **19** or **20** in your individual tax return, then you must complete **worksheet 3**. You may

also have to complete **Worksheet 4**.

Otherwise, don't complete **worksheets 3** and **4** – go to **Worksheet 5: Working out your adjustments**.

Worksheet 3 helps you to complete question **A3** – labels **G** and **H** by splitting your partnership income into business income and investment income.

Step 1: Amounts from your individual tax return

Complete column (b) in **worksheet 3** by transferring the amounts that you have shown at questions **13**, **19** and **20** in your tax return 2025 for the questions listed in column (a).

Step 2: Amounts derived from a partnership

- **Write** in columns (c), (d) and (e) the amounts derived from each partnership that you have shown at questions **13**, **19** and **20** in column (b).
- The sum of (c), (d) and (e) must equal (b).

Step 3: Total partnership distribution

- Add up the amounts at rows **1**, **2** and **3** for each column – enter the total at cell (f)
- Work out for **each** partnership (including distributions your partnership received from another partnership) whether the income earned by the partnership was:
 - all from carrying on a business, see [Table 3](#)
 - all investment, see [Table 4](#)
 - a mixture of both, see [Table 5](#).

Worksheet 3: Working out your partnerships distribution

(a) Gross	(b) Amount	(c) Partnership	(d) Partnership	Pa
--------------	---------------	--------------------	--------------------	----

income amounts	shown	1	2	
1. Primary production amount (question 13 – label N)	\$	\$	\$	\$
2. Non-primary production amount (question 13 – label O)	\$	\$	\$	\$
3. Partnership related foreign income (questions 19 and 20)	\$	\$	\$	\$
Total partnership distribution (Add up each column.)	n/s	(f) \$	(f) \$	(f)

Table 3: Income for a partnership is all business

Result	Action
Amount at cell (f) for the partnership is positive.	Transfer amount at cell (f) to cells (h) and (i) on Worksheet 6 , next to the correct partnership.
Amount at cell (f) for the partnership is negative.	Write 0 (zero) at cells (h) and (i) on Worksheet 6 for that partnership. Write as a positive figure the amount at cell (f) in Worksheet 4 , next to the correct partnership.

Table 4: Income for a partnership is all investment

Result	Action
Amount at cell (f) for the partnership is positive.	Transfer amount at cells (f) to (h) on Worksheet 6 for that partnership. Write 0 (zero) at cells (i) and (j) on Worksheet 6 , next to the correct partnership.
Amount at cell (f) for the partnership is negative.	Write 0 (zero) at cells (h), (i) and (j) on Worksheet 6 , next to the correct partnership.

Table 5: Income for a partnership that is partly carrying on a business and partly non-business investments

Result	Action
Amount at cell (f) for the partnership is positive.	Transfer amount at cells (f) to (h) in Worksheet 6 . Transfer that part of the positive amount that is attributable to the partnership carrying on a business to cell (i) on Worksheet 6 . The amount transferred to cell (i) should not exceed the amount at cell (f). Write it next to the correct partnership.
Amount at cell (f) for the partnership is negative.	Write 0 (zero) at cells (h) and (i) in Worksheet 6 for that partnership. Write as a positive figure that part of the partnership loss that is attributable to carrying on a business at cell (f) on Worksheet 4 . The amount transferred to cell (f) should not exceed the amount at cell (f) on Worksheet 3 .

Write it next to the correct partnership.

Continue to: [Worksheet 4: Working out your partnership business deductions](#)

Return to: [Instructions to complete the government super contributions worksheets](#)

QC 104357

Worksheet 4: Working out your partnership business deductions

Use worksheet 4 to work out your partnership business deductions.

Published 29 May 2025

On this page

Before you start

Step 1: Amounts from your individual tax return

Step 2: Amounts for each partnership

Step 3: Total business expenses

Before you start

You must complete **worksheet 4** if in your tax return 2025, you show either:

- a partnership loss, where the partnership is carrying on a business, at questions **13**, **19** or **20**
- business deductions from partnership income.

Otherwise, don't complete **worksheet 4** – go to [Worksheet 5](#).

Worksheet 4 helps you to complete question **A3** – label **H** by identifying business deductions related to partnerships.

Include expenses in this worksheet only to the extent that they are related to a partnership that is carrying on business. Don't include expenses already shown as business deductions in **worksheet 2**.

Step 1: Amounts from your individual tax return

Complete column (b) in **worksheet 4** by transferring the amount from your tax return 2025 for the questions listed in column (a).

Step 2: Amounts for each partnership

- For each amount in column (b) **write** the amounts in columns (c), (d) or (e) for each partnership.
- The sum of (c), (d) and (e) must equal (b).
- Exclude any deductions that relate to trust distributions.

Step 3: Total business expenses

- Add up the amounts for each column (c), (d) and (e) – enter the total at cell (j)
- Transfer the total amounts at cell (j) to cell (j) in **Worksheet 6**, next to the correct partnership.

Worksheet 4: Working out your partnership business dedu

(a)	(b) Amount shown that relates to business income	(c) Partnership 1	(d) Partnership 2	I
1. Partnership	Doesn't apply	(f) \$	(f) \$	(

loss (transferred from Table 3 and Table 5)				
2. Partnership and trusts: landcare and water facilities (question 13 – labels I and J)	\$	\$	\$	\$
3. Partnership and trusts: other deductions relating to distributions (question 13 – labels X and Y relating to partnership distribution only)	\$	\$	\$	\$
4. Other deductions relating to partnership distributions (that you have not shown as business deductions on worksheet 2)	\$	\$	\$	\$
Total business expenses (Add up each column.)	\$	(j) \$	(j) \$	(j) \$

Continue to: [Worksheet 5: Working out your adjustments](#)

Return to: [Instructions to complete the government super contributions worksheets](#)

QC 104357

Worksheet 5: Working out your adjustments

Use worksheet 5 for working out your adjustments.

Published 29 May 2025

On this page

Before you start

Step 1: Work out your additional eligible income

Step 2: Work out your ineligible income

Step 3: Work out your other adjustments

Before you start

You must complete **worksheet 5** if you **show** any of the following amounts:

- income at questions
 - **1, 2, 3, 4** (other than death benefits)
 - **12** – label **B**
 - **IT1** or **IT2** that is not attributable to employment in 2024–25 (for example, because you ceased work for that employer before 1 July 2024)

- employment income or business income in your tax return 2025, which you don't **show** at
 - Worksheet 1 or Worksheet 3
 - questions **1, 2, 3, 4** (other than death benefits)
 - questions **12** – label **B**
 - questions **IT1** or **IT2**
 - **P1 Personal services income** or **P8 Business income and expenses** in your *Business and professional items schedule 2025*
- deductions in relation to business income that aren't shown at **P8 Business income and expenses** in your *Business and professional items schedule 2025*, and that you don't **show** in Worksheet 2 or Worksheet 4
- **P1 Personal services income (PSI)** in your *Business and professional items schedule 2025* which isn't related to your employment or the carrying on of a business, or income at **P8** that isn't related to you carrying on a business.

If you don't need to complete **worksheet 5**, continue to Worksheet 6.

Step 1: Work out your additional eligible income

- Calculate the total of any employment income from 2024–25 or business income that you don't **show**:
 - at questions **1, 2, 3, 4** (other than death benefits)
 - question **12** – label **B**
 - questions **IT1** or **IT2**
 - as income on your *Business and professional items schedule for individuals 2025*
 - on Worksheet 1 or Worksheet 3.
- **Write** the total at cell (k) on **worksheet 5** and at cell (k) on Worksheet 6.

Step 2: Work out your ineligible income

- Calculate the total of any income that was not from employment in 2024–25 or from business (including income from employment that ceased before 1 July 2023), which you **show**:
 - at questions **1, 2, 3, 4** (other than death benefits)
 - at question **12** – label **B**
 - at questions **IT1** or **IT2**
 - as income in your *Business and professional items schedule 2025*.
- **Write** the total at cell (q) on **worksheet 5** and at cell (q) on **Worksheet 6**.

Step 3: Work out your other adjustments

- Calculate any other adjustments that are needed to accurately reflect your total income, eligible income or business deductions.
- Transfer the amounts at cells (k), (q), (l), (m) and (n) from **worksheet 5** to cells (k), (q), (l), (m) and (n) on **Worksheet 6**.

For example, if you have any business deductions other than those you included in the deduction labels at **P8** in the *Business and professional items schedule 2025*, include these at *cell (n)* on **worksheet 5**. If they are business deductions in **worksheets 2** or **4**, these should be added at cell (n) on **worksheet 5** and also at cell (n) on **Worksheet 6**.

An adjustment may also be appropriate, if at an income question, you show an amount that is net of deductible expenses, rather than recording your full assessable income. An adjustment may also be appropriate if you record an expense at a deduction question that is net of assessable income, rather than recording your full deduction.

If this is the case, you need to include these amounts at (l), (m), or (n) on **worksheet 5** and **Worksheet 6** to adjust question **A3** for labels:

- **F** (to adjust for assessable income)
- **G** (to adjust for eligible income)
- **H** (to adjust for business deductions).

Worksheet 5: Working out your adjustments

Adjustment income or deductions	Amount (\$)
Additional eligible income	(k) \$
Ineligible income	(q) \$
Amount to include in total income	(l) \$
Amount to include in eligible income	(m) \$
Amount to include in business deductions	(n) \$

Continue to: [Worksheet 6: Summary](#)

[Return to: Instructions to complete the government super contributions worksheets](#)

QC 104357

Worksheet 6: Summary

Use worksheet 6 to summarise the amounts in worksheets 1 to 5 as appropriate.

Published 29 May 2025

On this page

Before you start

Step 1: Transfer amount from worksheets 1 to 5

Step 2: Transfer amounts to your individual tax return

Before you start

You must complete **worksheet 6**, it shows the amounts you need to enter at question **A3** – labels **F**, **G** and **H** in your individual tax return 2025.

Completing question **A3** – label **G** ensures our super co-contribution and low income super tax offset systems correctly calculate your employment income or income earned from carrying on a business.

Step 1: Transfer amount from worksheets 1 to 5

- Check you have transferred all the relevant amounts from **worksheets 1 to 5** to **worksheet 6**.
- Add up all the amounts in column (a) at cells (a), (b), (e), (h) and (l) – enter the total at cell (x).
- Add up all the amounts in column (b) at cells (c), (f), (i), (k) and (m) – enter the total at cell (p).
- Subtract the amount at column (b), cell (p) from the amount at cell (q) – enter the total at cell (y).
- Add up all the amounts in column (c) at cells (d), (g), (j) and (n) – enter the total at cell (z).

Step 2: Transfer amounts to your individual tax return

Transfer the amount at cell:

- (x) to question **A3** – label **F** in your tax return 2025 and if **0** write **C** in the **code** box
- (y) to question **A3** – label **G** in your tax return 2025; if this amount is negative **write L** in the **loss** box
- (z) to question **A3** – label **H** in your tax return 2025.

Worksheet 6: Summary

Calculation element	(a) Amount to include	(b) Amount to include in	(c) Amount to include in
---------------------	--------------------------	-----------------------------	-----------------------------

	in total income	eligible income	business deductions
Solely earned income that is not from employment or business	(a) \$	n/a	n/a
Solely earned employment or business income	(b) \$	(c) \$	(d) \$
Joint income group 1	(e) \$	(f) \$	(g) \$
Joint income group 2	(e) \$	(f) \$	(g) \$
Joint income group 3	(e) \$	(f) \$	(g) \$
Partnership 1	(h) \$	(i) \$	(j) \$
Partnership 2	(h) \$	(i) \$	(j) \$
Partnership 3	(h) \$	(i) \$	(j) \$
Additional eligible income from worksheet 5	n/a	(k) \$	n/a
Adjustments from worksheet 5	(l) \$	(m) \$	(n) \$
Total each column	(x) \$	(p) \$	(z) \$
Ineligible income from worksheet 5	n/a	(q) \$	n/a

Subtract cell (q) from (p).	n/a	(y) \$	n/a
-----------------------------	-----	--------	-----

[Return to: Instructions to complete the government super contributions worksheets](#)

[Return to top](#)

QC 104357

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).