



# Withholding declarations and variations

Payees should use the following forms to notify their employer or other payer of a change to their withholding rates.

**Last updated** 13 December 2022

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## Withholding declarations

- **Withholding declaration (NAT 3093)**  
Your payees should use this form to notify you of a change to their PAYG withholding. Payees can use this form to claim their entitlement to family tax benefit or tax offsets by reducing the amounts withheld. This is also the form to use to advise you of a change to information provided in a **Tax file number declaration** (NAT 3092).
- **Withholding declaration – short version for seniors and pensioners (NAT 5072)**  
Eligible seniors and pensioners should use this form to notify you that they want to claim their entitlement to the seniors and pensioners tax offset.
- **Medicare levy variation declaration (NAT 0929)**  
Your payees should use this form to notify you to vary the amount withheld for the Medicare levy.

- **Withholding declaration – calculating your tax offset**  
Your payees should use this information to work out their eligibility to claim or vary a tax offset at questions 7 and 8 of the Withholding declaration.

## **Withholding variation applications**

Your payees should use the following forms when they want to vary the amount you are required to withhold from a withholding payment. The main purpose of varying their rate or amount of withholding is to make sure the amounts withheld during the income year best meet their end-of-year tax liability. An example is where the normal rate or amount of withholding would lead to a large credit at the end of the income year because their tax deductible expenses are higher than normal.

- **PAYG withholding variation application (NAT 2036)**  
Payees should use this form if they want to vary their PAYG withholding for the year.
- **PAYG withholding variation supplement (NAT 5423)**  
This is a supplement to the *PAYG withholding variation application* (NAT 2036). Payees should use this supplement if they have business income or non-commercial business losses. The supplement must be lodged with a completed NAT 2036.
- **PAYG withholding variation short application (NAT 5425)**  
Payees should use this application to vary or reduce the amount of PAYG tax withheld from allowances or an overpayment or approved deferral for study and training support loans.
- **PAYG withholding variation application senior Australians only (NAT 5424)**  
Payees who are senior Australians should use this form if they want to vary their PAYG withholding for the year, claim the senior Australians tax offset, or are receiving payments from multiple payers.
- **PAYG foreign resident withholding variation (NAT 11097)**  
Foreign resident payees should use this form if they want to vary their PAYG withholding for the year.

## **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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