



PAYG payment summary – business and personal services income

Use this payment summary to provide details of amounts withheld from business and personal services income (NAT 72545).

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On this page

[How to obtain this form](#)

[How to complete this form](#)

[Section A: Payee details](#)

[Section B: Payment details](#)

[Section C: Payer details](#)

[After you complete this form](#)

[Lodging your payment summary information online](#)

[Amending payment summaries](#)

How to complete a payment summary for amounts you have withheld from business and personal services income (NAT 72545).


This payment summary does not apply to amounts that have been withheld from payments you made:

- to employees as salary or wages – use PAYG payment summary – individual non-business (NAT 0046)

- for supplies where an Australian business number (ABN) was not quoted – use PAYG payment summary – withholding where ABN not quoted (NAT 3283)
- as employment termination payments (ETP) – use PAYG payment summary – employment termination payment (NAT 70868).

How to obtain this form

To obtain a printed copy of the form:

- download the form and print in A4 size, [PAYG payment summary – business and personal services income \(NAT 72545, PDF 227KB\)](#)

- 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**. You can speak to an operator 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:

- write each letter in a separate box
- use a black pen
- use BLOCK LETTERS.

You don't 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.

When you send the completed payment summary to us as part of the pay as you go (PAYG) withholding payment summary annual report, send the ATO original. We cannot accept photocopies or duplicates.

Avoiding common errors

Common errors and correct actions


Error	Action
Do not include amounts under a salary sacrifice arrangement at Gross payments or gross attributed income .	Amounts that are paid to a superannuation fund under a salary sacrifice arrangement must be reported at Reportable employer superannuation contributions . Any other salary-sacrificed amounts should not be reported anywhere on the payment summary.
Do not report negative amounts.	To amend a previous year's payment summary, see Amending payment summaries .
Do not report amounts containing a decimal point.	Do not report cents at any label. Simply 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 Payment summary for year ending 30 June , 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.

Section A: Payee details

Tax file number

The following only applies to labour hire payments, other specified payments and personal services attributed income.

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.

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

- a new payee has not made a **Tax file number 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' field on the form.

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' fields on the form.

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' field on the form.

Section B: Payment details

Period during which payments were made


Show the period during which you made the payments to the payee. Use the format DDMMYYYY. For example, show the period 25 September 2013 to 4 January 2014 as:

 Example of the completed 'Period during which payments were made' field on the form.

If the payee worked on a casual basis during the year, write the period of the year the payments were made over. If the payee worked on a casual basis 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 for the entire year, show the period as 1 July 2014 to 30 June 2015.

Show the total tax withheld in whole dollars. For example, show \$16,672.70 as:

 Example of the completed 'Total tax withheld' field on the form.

Gross payments or gross attributed income

Include the amount you paid (or that was attributed to the payee) including the market value of any non-cash benefits you provided. Show whole dollars only.

For example, \$35,102.75 would be shown as:

 Example of the completed 'Gross payments or gross attributed income' field on the form.

Reportable employer superannuation contributions

Complete this section if you paid contributions to a superannuation fund at the request of the payee. This includes amounts paid at the direction of the payee 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 payee.

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:

- Reportable employer super contributions – for employers (NAT 72916)

Payment type

Place an **X** in the box at the applicable payment type.

Voluntary agreement

If you have withheld amounts from payments you have made to your payees under a voluntary agreement, place an **X** in the **Voluntary agreement** box.

If you select this option, you **must** also provide the Australian business number (ABN) your payee has quoted.

A voluntary agreement is an agreement between you and your payee (independent contractor) to withhold amounts from payments you make to them. If you have entered into such an agreement, you must withhold amounts from payments you make to the payee and send these amounts to us.

You do not have to provide the withholding rate on the payment summary

See also:

- Voluntary agreement for PAYG withholding

Labour-hire or other specified payment

If you have withheld amounts from payments you have made to your payees under a labour-hire arrangement (where the payee is not considered to be an employee), place an **X** in the **Labour-hire payment** box.

If you select this option, provide your payee's tax file number (TFN).

If you provide workers for other businesses under a labour-hire arrangement, you must withhold amounts from payments you make to the individual workers and send these amounts to us.

Payees working under a labour hire arrangement cannot enter into a voluntary agreement.

See also:

- Labour-hire firms and their workers

Other specified payments

If you have withheld amounts from payments you have made to your payees under other specified payments, place an **X** in the **Other specified payments** box.

If you select this option, provide your payee's TFN.

A specified payment is a payment specified in tax law for PAYG withholding purposes. Such payments are made by an entity to an individual for work or services and include:

- payment to a performing artist in a promotional activity
- payment for tutorial services provided for the Indigenous Tutorial Assistance Scheme of the Department of Education, Skills and Employment
- payment for translation and interpretation services for the Translating and Interpreting Service (TIS) of the Department of Home Affairs.

If you have any questions regarding any other specified payments, phone us on **13 28 66**.

Personal services attributed income

If you have withheld amounts from payments you have made to your payees under other specified payments, place an **X** in the **Personal services attributed income** box.

If you select this option, provide your payee's TFN.

Personal services income is income that is mainly a reward for personal efforts or skills and is generally paid either to an individual or to a personal services entity (a company, partnership or trust).

There are special rules for how income tax applies to certain personal services income.

Attributed personal services income is the net amount of income that has been treated as belonging to the individual who performed the work.

See also:

- Personal services income
- Working out if the PSI rules apply (NAT 72510)

Section C: Payer details

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 'ABN or WPN' field on the form.

Branch number

If your business has one ABN and multiple branches, each branch has 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 on the form.

Declaration

Only you as the payer or a person authorised to sign on your behalf can sign. You can print or type 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 – business and personal services income](#).

After you complete this form

The *PAYG payment summary – business and personal services income* form is self-duplicating and includes copies for:

- us
- the payee
- the payer.

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 in which you made payments to them in. However, if the payee requests a payment summary from you in writing before 9 June, you must provide the payment summary to them within 14 days of receiving their request
- send the ATO original copy to us 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 five years.

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

Payees no longer have to lodge a copy of their payment summary with their income tax return.

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* (NAT 3447).

See also:

- Reporting online
- Accessing 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, payment type or code, and how to lodge your amendments.

QC 21576

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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