Print whole section

Salary, wages or other income on an income statement or payment summary

How to complete myTax if you have salary, wages, ETPs, Government payments or first home super saver income.

Salary and wages

How to complete the salary and wages section when lodging your tax return using myTax.

Government allowances and payments

How to report allowances and payments from the Australian Government when lodging your tax return using myTax.

Government pensions and allowances

How to report pensions and allowances from the Australian Government when lodging your tax return using myTax.

Government special payments

How to report certain other payments from the Australian Government when lodging your tax return using myTax.

Employment termination payments

How to report employment termination payments when lodging your tax return using myTax.

Foreign employment income on an income statement or payment summary

How to report foreign income, from an income statement or payment summary, when lodging your tax return using myTax.

Attributed personal services income

How to report attributed personal services income when lodging your tax return using myTax.

First home super saver scheme

How to report first home super saver scheme (FHSS) income when lodging your tax return using myTax.

QC 106674

myTax 2026 Salary, wages, allowances, tips, bonuses etc.

How to complete the salary and wages section when lodging your tax return using myTax.

Published 1 June 2026

Things to know

Complete this section to show income that related to your employment (such as salary, wages, allowances, tips, bonuses and lump sum

payments) and other details from income statements, payment summaries or similar statements.

Include income on an income statement or *PAYG payment summary – individual non-business* that shows any of the following:

- salary and wages
- allowances
- lump sum payments
- exempt foreign employment income.

If your income statement or payment summary also shows any of the following, include those details here:

- reportable fringe benefit amount
- reportable employer superannuation contributions
- workplace giving (for more information, see Gifts or donations)
- union or professional association fees (for more information, see Other work-related expenses).

Don’t show at this section

If you:

- Received an employment termination payment, go to Employment termination payments.
- Received a *PAYG payment summary – foreign employment*, go to Foreign employment income.
- Are an Australian Government agency employee (and not a member of a disciplined force), show income earned from delivering Australian official development assistance (ODA) at Foreign employment income. You are not eligible for an Australian income tax exemption on this income.
- Received a *PAYG payment summary – superannuation income stream*, go to Super income stream.

Completing this section

You'll need your income statement, *PAYG payment summary – individual non-business* or a similar statement such as a letter or

signed statement from each employer or payer.

We pre-fill your tax return with income statement and payment summary information provided to us. Check them and add any income statement or payment summary information for salary, wages, allowances, tips, bonuses (including lump sum A, B, D or E payments) you received that hasn't pre-filled.

If you can't find or think there is an issue with your income statements, payment summaries or similar statements, contact your employer or payer. For more information, see Income statements.

To personalise your tax return to show income statements and payment summary information for salary, wages, allowances, tips, bonuses (including lump sum A, B, D or E payments), at **Personalise return** select:

- You received salary, wages or other income on an income statement/payment summary, Australian Government payments, or First home super saver (FHSS) scheme payment
- Salary, wages, allowances, tips, bonuses etc. (including lump sum A, B, D or E payments)

To show your income statements and payment summary information for salary, wages, allowances, tips, bonuses (including lump sum A, B, D or E payments), at **Prepare return** select 'Add/Edit' at the Income statements and payment summaries banner.

At the **Salary, wages, allowances, tips, bonuses etc.** banner:

1. Enter the **Occupation where you earned most income**.
    - If you can't find your specific occupation, choose the most appropriate one that applies to you.
    - If you received payments for lost salary or wages paid under an income protection policy, a sickness or accident insurance policy, or a workers compensation scheme, enter the occupation that best describes the occupation from which you would have earned most of your payments had you not received them from another source.
2. For each income statement or payment summary that hasn't pre-filled in your tax return, select **Add** and enter information into the corresponding fields.

3. For each income statement or payment summary that has a **Gross payment** greater than zero, you must provide the Payer's Australian business number (ABN) or Withholding payer number (WPN). If you don't know the ABN check with your payer or look-up the ABN.
4. For each income statement or payment summary that has a **Lump sum A** greater than zero, select the **Lump sum A type**.
5. For each income statement or payment summary that has a **Lump sum B** greater than zero, enter the full amount. myTax will divide the **Lump sum B** amount by 20 and include that as your income. This is because only 5% is taxable.
6. For each income statement or payment summary that has a **Lump sum D** greater than zero, enter the full amount. These are the tax-free components of a genuine redundancy payment or an early retirement. myTax won't include this tax-free income in your taxable income.
7. For each income statement or payment summary that has a **Lump sum E** greater than zero, enter the required additional information (year and amount earned) and select **Save**.
   To learn how to access and complete your Lump sum E information, see Lump sum payments in arrears.
8. For each income statement or payment summary that has **Exempt foreign employment income** greater than zero
   - enter the **Foreign tax paid on exempt foreign employment income**
   - select the **Country employed in**
   - answer the question **Does the exempt foreign employment income include a payment in arrears?**
     If **Yes**, enter the **Lump sum in arrears in $AUD** and the required additional information and select **Save**.
     To learn how to access and complete your lump sum in arrears information, see Lump sum payments in arrears.
9. Select **Save**.
10. Select **Save and continue** when you have completed the **Income statements and payment summaries** section.

If you indicated that you earned income while you were in Australia and held a Working Holiday visa (subclass 417) or a Work and Holiday

visa (subclass 462), you must ensure Working holiday maker net income is also completed.

You need to keep records for 5 years from the date you lodge your tax return. A shorter record-keeping period may apply in some situations.

QC 107021

myTax 2026 Australian Government allowances and payments

How to report allowances and payments from the Australian Government when lodging your tax return using myTax.

Published 1 June 2026

Things to know

The following payments are declared at this section:

- JobSeeker Payment
- Youth Allowance
- Austudy payment
- Parenting Payment (partnered)
- Special Benefit
- Farm Household Allowance
- an education payment of any of the following when you were 16 years old or older
  - ABSTUDY Living Allowance
  - payment under the Veterans' Children Education Scheme
  - payment shown as 'MRCA Education Allowance' on your payment summary

- payments under the New Enterprise Incentive Scheme (NEIS)
- other taxable Commonwealth education or training payments (including Commonwealth labour market program payments)
- youth disability supplement as a component of
  - Youth Allowance
  - ABSTUDY Living Allowance
- Disaster Recovery Allowance
- disaster income support allowance for special category visa (subclass 444) holders.

Don’t show at this section

Don’t show the following amounts at this section:

- Any Australian Government allowances and payments that aren't taxable. For a list of the most common types of exempt Australian Government allowances and payments, see Amounts that you do not pay tax on.
  You may need to show the amounts that aren't taxable at Tax-free government pensions.
- Any parental leave payments, go to Salary, wages, allowances, tips, bonuses etc.

Completing this section

You'll need either:

- your *PAYG payment summary – individual non-business*
- a letter from the agency that paid your allowance or payment stating the amount you received.

If you can’t find or don't have this information, contact the agency that paid you.

We pre-fill your tax return with Australian Government payments or allowances information provided to us. Check them and add any other Australian Government payments or allowances you received that haven't pre-filled.

To personalise your tax return to show Australian Government payments or allowances, at **Personalise return** select:

- You received salary, wages or other income on an income statement/payment summary, Australian Government payments, or First home super saver (FHSS) scheme payment
- Australian Government payments such as JobSeeker, Youth Allowance, Austudy, pensions etc.

To show your Australian Government payments or allowances, at **Prepare return** select 'Add/Edit' at the Income statements and payment summaries banner.

At the **Australian Government payments such as JobSeeker, Youth Allowance and Austudy** banner:

1. For each Australian Government payment or allowance that hasn't pre-filled in your tax return, select **Add** and enter information into the corresponding fields.
2. Select **Save**.
3. Select **Save and continue** when you have completed the **Income statements and payment summaries** section.

You can't delete any pre-filled Australian Government payment records that include an alert stating '**The ATO has confidence in this data, as supplied by the reporting agency'**. Visit What if you don't agree with the pre-filled information? to learn more.

Beneficiary tax offset

You may be entitled to a tax offset on this income. Tax offsets reduce the amount of tax you have to pay.

If you received one or more of the payments in the list above, you may be entitled to a beneficiary tax offset. You don't have to work out your tax offset. We work it out for you from the answers you give at this section. If you want to work out your beneficiary tax offset, you can use the Beneficiary tax offset calculator.

If you're eligible for both the seniors and pensioners tax offset and the beneficiary tax offset, you're entitled to receive only one of these offsets. We'll work out which one gives you the highest tax offset.

QC 107023

myTax 2026 Australian Government pensions and allowances

How to report pensions and allowances from the Australian Government when lodging your tax return using myTax.

Published 1 June 2026

Things to know

The following payments are declared at this section:

- Age Pension
- Carer Payment (in some circumstances, the carer payment isn't taxable and shouldn't be included at this section. Visit Amounts that you do not pay tax on to learn more)
- Disability Support Pension – if you're age-pension age or over
- Education Entry Payment
- Parenting Payment (single)
- age service pension
- income support supplement
- Veteran Payment
- invalidity service pension – if you're age-pension age or over
- partner service pension (in some circumstances, the partner service pension isn't taxable and shouldn't be included at this section. Visit Amounts that you do not pay tax on to learn more).

Don't include any Australian Government pensions that aren't taxable. For a list of the most common types of exempt Australian Government pensions, allowances and payments, see Amounts that you do not pay tax on.

You may need to show the amounts that aren't taxable at Tax-free government pensions or benefits.

Completing this section

You'll need either:

- your *PAYG payment summary – individual non-business*
- a letter from the agency that paid your pension, allowance or payment stating the amount you received.

If you can’t find or don't have this information, contact the agency that paid you.

We pre-fill your tax return with Australian Government pension or allowance information provided to us. Check them and add any other Australian Government pensions or allowances you received that haven't pre-filled.

To personalise your tax return to show Australian Government pensions and allowances, at **Personalise return** select:

- You received salary, wages or other income on an income statement/payment summary, Australian Government payments, or First home super saver (FHSS) scheme payment
- Australian Government payments such as JobSeeker, Youth Allowance, Austudy, pensions etc.

To show your Australian Government pensions and allowances, at **Prepare return** select 'Add/Edit' at the Income statements and payment summaries banner.

At the **Australian Government payments such as pensions and carer payments** banner:

1. For each Australian Government pension or allowance that hasn't pre-filled in your tax return, select **Add** and enter information into the corresponding fields.
2. Select **Save**.
3. Select **Save and continue** when you have completed the **Income statements and payment summaries** section.

You may be entitled to a tax offset on this income. You will need to complete Seniors and pensioners (includes self-funded retirees) in

the **Offsets** section.

You can't delete any pre-filled Australian Government payment records that include an alert stating '**The ATO has confidence in this data, as supplied by the reporting agency'**. Visit What if you don't agree with the pre-filled information? to learn more.

What if you don't agree with the pre-filled information?

If you've checked the pre-filled information against your own records and it doesn't match, you can edit the pre-filled information in myTax.

If you do this, it's important to resolve any discrepancies with the third-party provider before you lodge. They may need to send new or amended information to us to ensure our records are accurate.

Changing pre-filled Australian Government payment records

What you can do with a pre-filled Australian Government payment record will depend on whether it has an alert.

Step 1: Expand the record

Step 2: Check for alerts

Does the pre-filled Australian Government payment record show an alert stating '**The ATO has confidence in this data, as supplied by the reporting agency**'?

- If **Yes** – go to step 3.
- If **No** – go to step 4.

Step 3: Adjusting an Australian Government payment record with an alert

You can't delete the pre-filled Australian Government payment record if it includes an alert stating '**The ATO has confidence in this data, as supplied by the reporting agency**'. However, you may adjust these records.

To adjust the pre-filled Australian Government payment record with an alert:

- Select **Adjust**.

- A message will display that says ‘This pre-fill data has been provided by the agency that made the payment. If you're confident this data is incorrect you can adjust your tax record. Adjustments need to be correct to avoid amendments that could result in tax bills and penalties'.
  To continue, select **Adjust**.
- In the Australian Government payment record, indicate a **Reason for adjustment**.
  - If the **Reason for adjustment** you select is 'Other', you will need to enter your reason at **Other reason** (up to 100 characters).
- Adjust any information in the corresponding fields and select **Save**.
- Go to step 5.

Step 4: Edit or delete an Australian Government payment record without an alert

You can edit or delete the record if the pre-filled Australian Government payment record **doesn't** include an alert stating '**The ATO has confidence in this data, as supplied by the reporting agency**'.

To edit or delete the pre-filled Australian Government payment record without an alert:

- Expand the record.
- Either
  - edit any information in the corresponding fields and select **Save**
  - delete an entire record by selecting **Delete**.
- Go to step 5.

Step 5: Save your record

QC 107024

myTax 2026 Australian Government special payments

How to report certain other payments from the Australian Government when lodging your tax return using myTax.

Published 1 June 2026

Things to know

Complete this section if you received other taxable allowances or payments from the Australian Government that you don’t show at either:

- **Australian Government payments such as JobSeeker, Youth Allowance and Austudy**
- **Australian Government payments such as pensions and carer payments**.

Australian Government special payments include the following:

- activity supplement
- farm financial assessment supplement
- Disaster Recovery Allowance Top-up
- farm household allowance relief payment that was paid under the farm household allowance program.

Don't show any Australian Government allowances or payments that aren't taxable at this section, go to Tax-free government pensions or benefits. For more information, see Amounts that you do not pay tax on.

Completing this section

You'll need your *PAYG payment summary – individual non-business*, or a letter from the agency that paid your allowance or payment stating the amount you received. If you don't have this information, contact the agency that paid you.

We pre-fill your tax return with certain Australian Government special payment information provided to us. Check them and add any Australian Government special payments you received that aren't pre-filled.

If you have received the Disaster Recovery Allowance Top-up, this payment is taxable. You need to manually enter this payment.

To personalise your tax return to show Australian Government special payments, at **Personalise return** select:

- You received salary, wages or other income on an income statement/payment summary, Australian Government payments, or First home super saver (FHSS) scheme payment
- Australian Government payments such as JobSeeker, Youth Allowance, Austudy, pensions etc.

To show your Australian Government special payments, at **Prepare return** select 'Add/Edit' at the Income statements and payment summaries banner.

At the **Australian Government special payments** banner:

1. For each Australian Government special payment that hasn't pre-filled in your tax return, select **Add** and enter information into the corresponding fields.
2. Select **Save**.
3. Select **Save and continue** when you have completed the **Income statements and payment summaries** section.

QC 107028

myTax 2026 Employment termination payments

How to report employment termination payments when lodging your tax return using myTax.

Published 1 June 2026

Things to know

Complete this section if you received an employment termination payment (ETP) due to the termination of your employment.

These payments are shown on an income statement or a *PAYG payment summary – employment termination payment*.

If you've lost, left or changed your job, you may be paid several lump sum payments and one may be an ETP. If you received an ETP, the components of the termination payment may be taxed differently.

Types of ETPs

ETPs include:

- a gratuity or golden handshake
- genuine redundancy or early retirement scheme payments above the tax-free limit
- severance pay
- non-genuine redundancy payments
- payments in lieu of notice of termination
- unused rostered days off (RDOs)
- unused sick leave
- compensation for loss of job
- compensation for wrongful dismissal, if you received payment within 12 months of the actual termination of employment
- payments for loss of future super payments
- payments arising from an employee's termination because of ill health (invalidity), other than compensation for personal injury
- lump sum payments after the death of an employee.

Other types of ETPs include:

- death benefit ETPs: these are payments you received due to another person's death and their employment ending
- foreign ETPs: these are ETPs you received due to the termination of your overseas employment while an Australian resident, and **were exempt** from income tax under that country's law

- late termination payments: these are certain ETPs you received more than 12 months after you retired or ceased employment.

Don’t show at this section

You don't need to show the following payments anywhere in your tax return:

- foreign termination payments: these are certain termination payments that **weren't exempt** from income tax of the foreign country
- ETPs you received as the trustee of a deceased estate (ETP code T); you must show these payments in the trust tax return of the deceased estate
- departing Australia superannuation payments.

Completing this section

You'll need your income statement or *PAYG payment summary – employment termination payment*.

If you can't find or think there is an issue with your income statement or payment summaries data, contact your employer or payer. For more information, see Income statements.

If you've received a foreign ETP, your foreign employer may not give you an income statement or *PAYG payment summary – employment termination payment*. You'll need to convert your foreign ETPs into Australian dollars before you can complete this section. You can use the Foreign income conversion calculator or go to Foreign exchange rates.

We pre-fill your tax return with ETP information provided to us. Check them and add any ETP's you received that haven't pre-filled.

To personalise your tax return to show ETP's, at **Personalise return** select:

- You received salary, wages or other income on an income statement/payment summary, Australian Government payments, or First home super saver (FHSS) scheme payment
- Employment termination payments (ETP)

To show your ETP's, at **Prepare return** select 'Add/Edit' at the Income statements and payment summaries banner.

At the **Employment termination payments (ETP)** banner:

1. For each ETP that hasn't pre-filled in your tax return, or each foreign ETP, select **Add**.
2. Answer the question **Is this an Australian ETP?**
3. Enter information from your income statement or *PAYG payment summary – employment termination payment* into the corresponding fields.
   If you indicated this is **not** an Australian ETP, you will need to select **Country employed in**.
4. Select the **Employment termination payment code**, find it on your income statement or *PAYG payment summary – employment termination payment*. If your income statement or payment summary doesn't have a code, contact the employer or payer. If you're unable to contact the employer or payer, select the code that best describes your payment using the ETP code descriptions below.
5. Select **Save**.
6. Select **Save and continue** when you have finished the **Income statements and payment summaries** section.

ETP code descriptions

Code	Description

R	If your ETP was received because of:
	• an early retirement scheme
	• genuine redundancy
	• invalidity
	• compensation for
	  – personal injury
	  – unfair dismissal
	  – harassment
	  – discrimination.

O	If your ETP isn't described by code **R** – for example, you received it because of a: • golden handshake • gratuity • payment in lieu of notice • payment for unused sick leave • payment for unused rostered days off.
S	If you received a code **R** ETP in 2025–26 **and** you had received another ETP (code **R** or code **O**), or a transitional termination payment, in an earlier income year **for the same termination of employment**.
P	If you received a code **O** ETP in 2025–26 **and** you had received another ETP (code **R** or code **O**), or a transitional termination payment, in an earlier income year **for the same termination of employment**.
D	If you received a death benefit ETP in 2025–26 **and** you're a **death benefits dependant**.
B	If you received a death benefit ETP in 2025–26 **and** you're **not** a death benefits dependant, **and** you received another death benefit ETP in an earlier income year **for the same termination of employment**.
N	If you received a death benefit ETP **and** you're **not** a death benefits dependant, and code **B** does not apply.

Glossary

Death benefit ETPs

A death benefit ETP is a lump sum payment which is paid to you by another person's employer after the death of that person.

If the ETP is paid to you directly, you should receive an income statement or *PAYG payment summary – employment termination payment* from the deceased's former employer.

If the ETP was paid to you as the trustee of a deceased estate, you must show the ETP in the tax return of the deceased estate, not in your personal tax return.

The ETP may have a tax-free and a taxable component.

The tax treatment of the taxable component and how it shows on your income statement or payment summary depends on whether:

- you're a death benefits dependant of the deceased
- the payment exceeds the ETP cap of $260,000.

Payment to a death benefits dependant

Only the amount above the ETP cap of $260,000 will be shown as the taxable component on the income statement or payment summary. You must show this as the taxable component when completing the ETP section.

Payment to a non-dependant

The entire taxable component will be shown on the income statement or payment summary and you must show this as the taxable component when completing the ETP section.

Death benefits dependant

You're a death benefits dependant of the deceased if, at the time they died, you were:

- the surviving spouse
- a former spouse
- a child of the deceased and you were under 18 years old
- any other person who was financially dependent on the deceased
- any other person in an Interdependency relationship with the deceased.

If you disagree with the dependency status shown on your income statement or payment summary, you should discuss it with the payer.

For the purposes of the definition of death benefits dependant the following apply:

Spouse of the deceased includes another person:

- with whom the deceased was in a relationship that was registered under a prescribed law of a state or territory

- not legally married to the deceased person, who lived with the deceased on a genuine domestic basis in a relationship as a couple.

Child of the deceased includes:

- an adopted child, stepchild or ex-nuptial child of the deceased
- a child of the deceased's spouse
- someone who is a child of the deceased within the meaning of the *Family Law Act 1975* (for example, a child who is a child of a person under a state or territory court order giving effect to a surrogacy agreement).

Interdependency relationship

An interdependency relationship exists if there is a close personal relationship between 2 persons and both the following conditions are met:

- they live together
- one or each of them provides the other with financial support, domestic support and personal care.

An interdependency relationship can also exist if there is a close personal relationship between 2 persons but one or more of the conditions stated above aren't satisfied because of the physical, intellectual or psychiatric disability of one of the people.

However, 2 persons don't have an interdependency relationship if one of them provides domestic support and personal care to the other:

- under an employment contract or a contract for service, or
- on behalf of another person or organisation such as a government agency, a body corporate or a benevolent or charitable organisation.

Foreign ETPs

An ETP that you received due to termination of your employment overseas is a foreign employment termination payment (foreign ETP):

- where you were an Australian resident for the period of your employment

- where the payment was exempt from income tax under that country's laws, and
- whether or not your foreign employer has an Australian business number (ABN) or has given you an income statement or *PAYG payment summary – employment termination payment*.

A foreign ETP is different from a foreign termination payment.

You need to convert your foreign ETPs into Australian dollars before you can complete this section. You can use the Foreign income conversion calculator or go to Foreign exchange rates.

Late termination payment

A late termination payment is a lump sum payment, similar to ETPs, which you received more than 12 months after the time you retired or ceased employment.

Generally late termination payments don't receive concessional tax treatment, and the amount should be included at Salary, wages, allowances, tips, bonuses. However, a late termination payment can be treated as an ETP and receive concessional tax treatment where either of the following apply:

- legal action about your entitlement to the ETP or about the amount of the ETP was commenced within 12 months of the termination of your employment
- the payment was made by a person who was appointed within 12 months of your employment termination as a liquidator, receiver or trustee in bankruptcy for the employer
- the payment was due to a person's membership in a redundancy trust and the application for payment was made within 12 months of becoming entitled to the payment under the rules of the trust. The trustee of the redundancy trust must make the payment as soon as practicable after receiving the application and within 2 years of the termination of the employment that led to the entitlement.

For more information see ETP 2018/1 *Income Tax Employment Termination Payments (12 month rule) Determination 2018* and ETP 2019/1 *Income Tax: Employment Termination Payments Redundancy Trusts (12 month rule) Determination 2019*.

Foreign termination payment (FTP)

An FTP is a payment that:

- you received in consequence of the termination of your employment in a foreign country and the payment relates only to a period of employment when you were a foreign resident, or
- wasn't exempt from income tax in the foreign country, you were an Australian resident during the period of the employment or service, and you received the payment as a result of the termination of either your
  - employment in a foreign country where the foreign earnings were exempt from Australian tax for the period of employment
  - qualifying service on an approved project and the eligible foreign remuneration was exempt from Australian tax during the period of engagement.

The payment isn't an FTP if it is a superannuation benefit paid from a superannuation fund, retirement savings account or an approved deposit fund or if it is a payment of a pension or an annuity.

Foreign termination payments are non-assessable non-exempt income, that is, tax-free income. Don't show them anywhere in your tax return.

QC 107030

myTax 2026 Foreign employment income – on an income statement/payment summary

How to report foreign income, from an income statement or payment summary, when lodging your tax return using myTax.

Published 1 June 2026

Things to know

Complete this section if you received an income statement or *PAYG payment summary – foreign employment* for income you earned

working overseas as an employee, such as salary, wages, commissions, bonuses or allowances.

Include foreign employment income shown on an income statement or *PAYG payment summary – foreign employment* that shows any of the following:

- salary and wages
- lump sum payments

If your income statement or payment summary also shows any of the following, include those details here:

- reportable fringe benefit amounts
- reportable employer superannuation contributions
- workplace giving (for more information, see Gifts or donations)
- union or professional association fees (for more information, see Other work-related expenses)

If you're an Australian government agency employee (and not a member of a disciplined force), you pay tax on income you earned from delivering Australian Official development assistance (ODA) for your agency. Include your income here.

Members of a disciplined force delivering ODA are still eligible for exemption. For more information, see Exempt income from foreign service.

Hybrid mismatch rules

You may need to consider whether the hybrid mismatch rules apply to you if you incurred expenses which are deductible to you in deriving assessable foreign source income. To work out whether an otherwise deductible expense amount isn't allowable as a deduction, see Hybrid mismatch rules.

Don’t show at this section

Don’t show at this section if you received:

- foreign employment income that is **not** shown on an income statement or payment summary, go to Foreign employment

- payments on termination of your employment in a foreign country, go to Employment termination payments
- employee share scheme interests at a discount and that relate to your foreign employment, go to Employee share schemes
- a *PAYG payment summary – individual non business*, go to Salary, wages, allowances, tips, bonuses.

Completing this section

You'll need your income statement, *PAYG payment summary – foreign employment* or a comparable statement such as a letter or signed statement from each employer or payer.

We pre-fill your tax return with foreign employment income information provided to us. Check them and add any income statement or payment summary information you received for foreign employment income that hasn't pre-filled.

If you can't find or think there is an issue with your income statements, payment summaries or similar statements, contact your employer or payer. For more information, see Income statements.

To personalise your tax return to show foreign employment income on an income statement or payment summary, at **Personalise return** select:

- You received salary, wages or other income on an income statement/payment summary, Australian Government payments, or First home super saver (FHSS) scheme payment
- Foreign employment income (on an income statement/payment summary)

To show your foreign employment income, at **Prepare return** select 'Add/Edit' at the Income statements and payment summaries banner.

At the **Foreign employment income** banner:

1. Enter the **Occupation where you earned most income**.
   If you can't find your specific occupation, choose the most appropriate one that applies to you.
2. For each income statement or payment summary you received for foreign employment income that hasn't pre-filled in your tax return,

select **Add** and enter information into the corresponding fields.
If you don’t know the Payer's Australian business number (ABN) leave this field blank.

3. For each income statement or payment summary that has a **Lump sum A** greater than zero, select the **Lump sum A type**.
4. For each income statement or payment summary that has a **Lump sum D** greater than zero, enter the full amount. These are the tax-free components of a genuine redundancy payment or an early retirement. myTax won't include this tax-free income in your taxable income.
5. For each income statement or payment summary that has a **Lump sum E** greater than zero, enter the required additional information (year and amount earned) and select **Save**.
   To learn how to access and complete your Lump sum E information, see Lump sum payments in arrears.
6. For each income statement or payment summary, enter the **Net foreign employment income**.
   Your net foreign employment income is the total of your **Gross payments** and **Lump sum A** and **Lump sum E** less your deductible work-related expenses you incurred in earning your foreign income.
7. Select **Save**.
8. Select **Save and continue** when you have finished the **Income statements and payment summaries** section.

You need to keep records for 5 years from the date you lodge your tax return. A shorter record-keeping period may apply in some situations.

QC 107033

myTax 2026 Attributed personal services income

How to report attributed personal services income when lodging your tax return using myTax.

Published 1 June 2026

Things to know

Complete this section if you provided personal services and you either:

- received a *PAYG payment summary – business and personal services income* showing an **X** against 'Personal services attributed income'
- had personal services income attributed to you.

Personal services income (PSI) is income that is mainly a reward for your personal efforts or skills. It's generally paid either to you or to a personal services entity (a company, partnership or trust).

If your PSI is paid to a personal services entity, the income (less certain deductions relating to gaining or producing that income) is attributed to you unless the personal services entity either:

- gained the income while conducting a personal services business
- promptly paid you the income as salary.

Don't include the following at this section:

- PSI you received as a sole trader, go to Personal services income.
- if the personal services entity has a net loss relating to your PSI, then the net PSI loss must be transferred to you. To claim a deduction for this loss, go to Other deductions.

For an explanation of the rules relating to the attribution of PSI, see Taxation Ruling TR 2003/6 *Income tax: attribution of personal services income*.

Completing this section

You'll need:

- your *PAYG payment summary – business and personal services income*
- details of any other PSI attributed to you.

If you don't have this information, contact the person who paid you.

We pre-fill your tax return with payment summary information provided to us. Check them and add any attributed personal services income

you received that hasn't pre-filled.

To personalise your tax return to show attributed personal services income, at **Personalise return** select:

- You received salary, wages or other income on an income statement/payment summary, Australian Government payments, or First home super saver (FHSS) scheme payment
- Attributed personal services income (on a payment summary)

To show your attributed personal services income, at **Prepare return** select 'Add/Edit' at the Income statements and payment summaries banner.

At the **Attributed personal services income** banner:

1. For each attributed personal services income that hasn't pre-filled in your tax return, select **Add** and enter information into the corresponding fields.
2. Select **Save**.
3. Select **Save and continue** when you have completed the **Income statements and payment summaries** section.

QC 107037

myTax 2026 First home super saver scheme

How to report first home super saver scheme (FHSS) income when lodging your tax return using myTax.

Published 1 June 2026

Things to know

Complete this section if you have an assessable FHSS released amount.

You must include the assessable FHSS released amount on your payment summary as assessable income in your tax return for the year

in which you requested us to issue a release authority. You'll also need to include the tax withheld amount so that you pay the correct amount of tax.

Completing this section

You'll need your payment summary showing your assessable FHSS released amount.

We pre-fill your tax return with the FHSS released amount on your payment summary.

To personalise your tax return to show your assessable FHSS released amount, at **Personalise return** select:

- You received salary, wages or other income on an income statement/payment summary, Australian Government payments, or First home super saver (FHSS) scheme payment
- First home super saver (FHSS) scheme

To show your assessable FHSS released amount, at **Prepare return** select 'Add/Edit' at the Income statements and payment summaries banner.

At the **First home super saver (FHSS) scheme** banner:

1. Has your **Assessable FHSS released amount** pre-filled?
    - **Yes** – go to step **2**.
    - **No** – go to step **3**.
2. Is the pre-filled **Assessable FHSS released amount** and **Tax withheld** correct? If unsure, check your payment summary.
    - **Yes** – go to step **4**.
    - **No** – go to step **3**.
3. Enter the correct information into the corresponding fields.
4. Select **Save**.
5. Select **Save and continue** when you have completed the **Income statements and payment summaries** section.

QC 107039

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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