



Super guarantee opt out for high income earners with multiple employers

You are only eligible to apply where you expect your combined employers' concessional super contributions will cause you to exceed your concessional contributions cap for a particular financial year.

You can only use this application for one financial year. If you are eligible, you can lodge a new application each year.

Lodge this form so that it is received at least 30 days before the day you want the exemption to start.

Before lodging this form, discuss with your employer or adviser the effect an employer shortfall exemption certificate may have on your remuneration.

For more information, visit ato.gov.au and search super guarantee opt out for high-income earners with multiple employers.

Completing this application

You can complete this application electronically (you can save it to your computer). The instructions for lodging are at the end of this form.

If you are completing the form by hand, print clearly in BLOCK LETTERS using a black or blue pen.

Print **X** in all applicable boxes.

All fields in this form must be completed.

Important information

An employer shortfall exemption certificate:

- is not binding on your employers
- does not override the terms of an award, workplace agreement or employment contract
- is irrevocable and cannot be varied once issued
- is valid from the first day of the period until the end of the financial year
- can only be issued where you will receive super contributions from at least one other employer in the financial year for which the exemption certificate is granted
- does not guarantee that you will not exceed your concessional contributions cap – it is up to you to monitor your circumstances.

By law, the ATO can issue a certificate after the period has commenced. This may mean that an employer receives a certificate after they have made super guarantee contributions that would otherwise be exempted. These contributions may cause your concessional cap to be exceeded.

Contributions made by your employer that are not superannuation guarantee contributions, including salary sacrifice contributions, will not be considered when determining whether to issue a shortfall exemption certificate.

Section A: Your details

1 Tax file number (TFN)

TFN



You don't have to provide your TFN to us. However, if you do, it will help us identify you correctly and process your application quickly.

2 Full name

Title: Mr Mrs Miss Ms Other

Surname or family name

First given name

Other given names

3 Postal address

Street address

Suburb/town/locality

State/territory

Postcode

4 Contact details

Your mobile phone number

Your daytime phone number

(if different from your mobile phone number)

Your email address

5 Date of birth

Day / Month / Year

Section D: Declaration

Complete and sign the following declaration that applies to you.

I declare that the information given on this application is true and correct.

Name

Signature

Date

Day / Month / Year
 / /

I, the representative, declare that:

- *I am authorised by the individual identified to give this application to the Australian Taxation Office*
- *this application and any attached documents have been prepared in accordance with the information supplied by the individual identified*
- *I have received a declaration from the individual identified on this application stating that the information provided and any attached documents are true and correct.*

Name

Postal address

Suburb/town/locality

State/territory

Postcode

Phone number

Tax agent number

Email address

Signature

Date

Day / Month / Year
 / /

 Penalties may be imposed for deliberately giving false or misleading information.

Privacy

The ATO is a government agency bound by the *Privacy Act 1988* in terms of collection and handling of personal information and TFNs. For further information about privacy law notices see ato.gov.au/privacy

Lodging this form

Registered agents:

Create a new secure mail message using our Online services for agents:

- select 'New message'
- select the 'Superannuation' topic
- select 'Lodge Super Guarantee Opt Out form' to ensure your message goes to the correct area
- attach your completed application form
- submit your secure message.

Alternatively mail to:

Australian Taxation Office
PO Box 9990
IN YOUR CAPITAL CITY

Do not replace the words 'IN YOUR CAPITAL CITY' with the name of your capital city and its postcode – because of a special agreement we have with Australia Post, they are not needed.

Individuals:

Mail to:

Australian Taxation Office
PO Box 9990
IN YOUR CAPITAL CITY

Do not replace the words 'IN YOUR CAPITAL CITY' with the name of your capital city and its postcode – because of a special agreement we have with Australia Post, they are not needed.