

ABOUT THIS PAYMENT SUMMARY

INFORMATION FOR PAYEES

Under the pay as you go (PAYG) withholding system, your payer withholds amounts from certain types of payments made to you and sends these withheld amounts to us.

Your payer must also provide you with a payment summary each year that shows the details of the payments made to you and the amounts withheld during the year.

This payment summary was issued by your payer as amounts have been withheld from payments made to you from foreign employment income.

If this payment summary shows that tax has been withheld or you have reportable fringe benefits, or reportable employer superannuation contributions, you need to lodge an income tax return with us for the year shown on the payment summary. If no tax is withheld, you may still have to lodge a tax return.

When you lodge your tax return, a credit for the tax withheld, shown on this payment summary, will reduce any liability raised in your assessment.

! There is no requirement for you to attach a copy of this payment summary to your tax return.

You must keep all payment summaries you receive for five years, or two years if you are an Australian resident and have simple tax affairs. If you are not sure if this applies to you, you can visit our website on ato.gov.au or contact us to see.

LOGGING YOUR TAX RETURN

You can lodge:

- online at ato.gov.au
- through a registered tax agent
- by phone, if you have simple affairs
- by mail.

AMENDING A PAYMENT SUMMARY

When you receive a payment summary that has been completed by your payer with corrected information, the 'amending a payment summary' box on the top of this form will be marked with an X.

If you have received an amended payment summary and have not yet lodged your tax return, use the information on the amended payment summary (not the original) to complete your return.

However, if you have already lodged your income tax return and then receive an amended payment summary, you may need to lodge an amendment to that tax return.

➤ If you want to know more about your payment summary, lodging your tax return or lodging an amendment to your tax return, visit our website at ato.gov.au or phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday.

TAX RETURN REQUIREMENTS

If you received income from foreign employment, include it in your tax return as assessable income. If you paid foreign income tax, you may be eligible to claim a foreign income tax offset. To claim this tax offset you will need to complete item 20 in *Tax return for individuals (supplementary section)*.

➤ For more information, refer to the tax return instructions on our website at ato.gov.au

REPORTABLE FRINGE BENEFIT AMOUNT

The reportable fringe benefit amount is the grossed up taxable value of certain fringe benefits provided to you by your payer for the fringe benefits tax (FBT) year (1 April to 31 March), where the taxable value of those benefits exceeds \$2,000 for the FBT year. They are **not** included in your assessable income. However, the reportable fringe benefit amount is used in a number of income tests, and in different ways depending upon whether your employer is or is not exempt from FBT. For more information on income tests refer to ato.gov.au/incometests

REPORTABLE EMPLOYER SUPERANNUATION CONTRIBUTIONS

All reportable employer superannuation contributions will be reported on your payment summary. They are **not** included in your assessable income.

TAX FILE NUMBERS

The *Taxation Administration Act 1953* authorises your payer to ask you to provide your tax file number (TFN). While it is not compulsory to provide your TFN to your payer, they may have withheld at a higher rate if you did not. We will use your TFN to identify you in our records.



PAYG payment summary – foreign employment

WHEN TO USE THIS FORM

Complete this form to provide details of amounts you have withheld from foreign employment income.

Payment summary for year ending 30 June

If you are amending a payment summary you have already sent, place X in this box.

! You must complete all sections of this form. For help completing this form, visit our website at ato.gov.au/paymentsummaries

If you make a mistake when completing this form, complete a new form to correct it – do not use correction fluid or tape.

Section A: Payee details

Tax file number

Date of birth (if known) / /

Surname or family name

Given name/s

Residential address

Suburb/town/locality

State/territory

Section B: Payment details

Period during which payments were made / / to / /

TOTAL TAX WITHHELD \$, ,

GROSS PAYMENTS You must include any allowances paid. \$, ,

Gross payments type

Foreign tax paid \$, ,

Lump sum A \$, ,

Reportable employer superannuation contributions \$, ,

Lump sum D \$, ,

Reportable fringe benefit amount FBT year 1 April to 31 March \$, ,

Lump sum E \$, ,

Is the employer exempt from FBT under section 57A of the FBTAA 1986? No Yes

Union or Professional association fees – Name of organisation Amount \$,

\$,

Workplace giving – Name of organisation \$,

PAYG payer's copy

Section C: Payer details

! You must also complete this section

Australian business number (ABN) or withholding payer number (WPN) Branch number

Name (use the same name that appears on your activity statement)

Privacy – For information about your privacy, visit our website at ato.gov.au/privacy

DECLARATION – I declare that the information given on this form is complete and correct.

Signature of authorised person

Date / /

INFORMATION FOR PAYERS

Gross payments type

Enter 'F' to indicate that the information on the payment summary relates to payments for foreign employment income.

What are reportable employer super contributions?

Reportable employer super contributions are:	Reportable employer super contributions are NOT:
Contributions made under a salary sacrifice agreement	Super guarantee contributions
Additional amounts paid to an employee's super fund (for example, an annual bonus paid to super)	Compulsory super contributions required by the governing rules of a super fund or required by a state or territory law
Employee negotiated increases in super contributions as a part of their salary package (for example, under individual employment contracts)	Employer super contributions made under a collectively negotiated industrial agreement

Is the employer exempt from FBT under section 57A of the FBTA 1986?

Only indicate YES if:

- You have shown a Reportable Fringe Benefit amount on this payment summary, and
- you are eligible for exemption from fringe benefits tax (FBT) under section 57A of the Fringe Benefits Tax Assessment Act 1986 (FBTAA 1986). That is, as a employer of the employee, indicate YES if you are either:
 - A registered public benevolent institution that is endorsed by the Commissioner of Taxation as eligible for exemption from FBT.
 - A public hospital.
 - A hospital carried on by a society or association that is a rebatable employer.
 - A registered health promotion charity that is endorsed by the Commissioner of Taxation as eligible for exemption from FBT, or
 - You provide a public ambulance service.

All other employers, irrespective of your eligibility for exemption from FBT, must indicate NO.