



# Super guarantee opt out for high income earners with multiple employers

This form must be lodged at least 60 days before the first quarter for which the employer shortfall exemption certificate is sought.

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

### 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
- can only be issued for a quarter where you will receive contributions from at least one other employer
- does not guarantee that you will not exceed your concessional contributions cap. It is up to you to monitor your circumstances.

Non-mandated contributions, including salary sacrifice contributions, will not be taken into account when determining whether to issue a shortfall exemption certificate.

### When completing this application

The application can be completed electronically (it can be saved to your computer). You will find instructions for lodging the application at the end of this form.

If you are lodging by paper, print clearly in BLOCK LETTERS using a black or blue pen. Print **X** in all applicable boxes.



## Section A: Your details

### 1 Tax file number (TFN)

TFN

**i** 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

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   /   /

### 6 The financial year of the quarter(s) to which this application relates (for example, 2019/20)

Year     /

7 Is it likely that you will breach your concessional cap for the application year?

Yes  No

8 Estimate your super guarantee contributions for the year you are seeking an exemption (this is before any exemption certificate is provided)

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## Section B: Employers who will make super guarantee contributions on your behalf

At least one of your employers must have an obligation to make super guarantee contributions on your behalf for each quarter that you are seeking an exemption certificate. This cannot be the employer for whom you are seeking an exemption certificate.

You cannot make an application to cover a period of more than four quarters or more than one financial year.

### 9 Employer name

### 10 ABN or WPN

### 11 Postal address

Suburb/town/locality

State/Territory

Postcode

### 12 Quarters this employer will be paying super guarantee contributions on your behalf

Indicate the quarters for which this employer will be paying super guarantee contributions on your behalf.

Quarter(s)

1 July to 30 September Yes  No

1 October to 31 December Yes  No

1 January to 31 March Yes  No

1 April to 30 June Yes  No

If you select No for any quarter you must nominate another employer who will pay super guarantee contributions on your behalf.

To add more employers, copy and complete this page and send it to us with this application.



## Section D: Declaration

Complete and sign the following declaration that applies to you.

*I declare that the information contained in this application and any attached document is true and correct.*

**Name** (Print in BLOCK LETTERS)

**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** (Print in BLOCK LETTERS)

**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](http://ato.gov.au/privacy)

## Lodging this form

### Create a new portal mail message:

- select Mail from the left menu and click on 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 mail 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.