PAYG payment summary
– business and personal services income

WHEN TO USE THIS FORM
Complete this form to provide details of amounts you have withheld from payments you made:
- under a voluntary agreement
- under a labour-hire arrangement
- that are other specified payments
- that are attributed personal services income.

Payment summary for year ending 30 June

Section A: Payee details
Tax file number
Surname or family name
Given name(s)
Residential address
Suburb/town/locality
State/territory
Postcode
Date of birth (if known)

Section B: Payment details
Period during which payments were made
TOTAL TAX WITHHELD
Gross payments or gross attributed income
Reportable employer super contributions
Payment type
- Voluntary agreement
- Labour-hire payment
- Other specified payments
- Personal services attributed income

Section C: Payer details
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
Day Month Year

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

ATO original
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Payment summary for year ending 30 June

Section A: Payee details

| Tax file number |   |   |   |   |

Surname or family name

Given name(s)

Residential address

Suburb/town/locality

State/territory

Postcode

Date of birth (if known)

Day

Month

Year

Section B: Payment details

Period during which payments were made

Day

Month

Year

to

Day

Month

Year

TOTAL TAX WITHHELD $00,00,00

Gross payments or gross attributed income $00,00,00

Reportable employer super contributions $00,00,00

Payment type

Place an X in the box applicable to the payment you made to the payee and provide either the payee’s ABN or TFN where required. You can only select one of the following four payment types.

- Voluntary agreement
- Labour-hire payment
- Other specified payments
- Personal services attributed income

Section C: Payer details

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

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

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

Signature of authorised person

Date

Day

Month

Year

For important information see reverse of page.

Payee’s copy

For important information see reverse of page.

See reverse of page for information about tax file numbers.
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 they make 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 they made to you and the amounts withheld during the year.

This payment summary was issued by your payer as they have withheld amounts from payments they made to you:
- under a labour-hire arrangement, where you are not considered to be an employee
- that are other payments that are specified under tax law
- under a voluntary agreement
- that is personal services attributed income.

COMPLETING YOUR TAX RETURN
If this payment summary shows that tax has been withheld or you have reportable employer super contributions, you must lodge a tax return 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, we will work out your tax refund or tax debt from the information you provide. We will advise you of the result on your notice of assessment.

❗ Do not 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.

For more information about how to complete your tax return where you have received income under a labour-hire arrangement, other specified payment or a voluntary agreement refer to the tax return instructions on [ato.gov.au](http://ato.gov.au)

LODGING YOUR TAX RETURN
You can lodge:
- by phone, if you have simple affairs
- through a registered tax agent
- 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 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](http://ato.gov.au) or phone 13 28 61 between 8.00am and 6.00pm, Monday to Friday.

REPORTABLE EMPLOYER SUPER CONTRIBUTIONS
All reportable employer super contributions will be reported on your payment summary. They are **not** included in your assessable income.

❗ You must report reportable employer super contributions to us in your tax return as they may affect your entitlements and obligations. For more information refer to [ato.gov.au/incometests](http://ato.gov.au/incometests)

PUBLICATIONS
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- phone our publications distribution service on 1300 720 092 at any time.

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.
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Residential address

Suburb/city/locality

State/territory

Postcode

Date of birth (if known)

Day Month Year

Section B: Payment details

Period during which payments were made

Day Month Year to Day Month Year

TOTAL TAX WITHHELD

Gross payments or gross attributed income

Reportable employer super contributions

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You must also complete this section

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Branch number

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Signature of authorised person

Date

Day Month Year

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