

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
- income earned for work in the Joint Petroleum Development Area (JPDA).

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.

LODGING 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)*.
- Joint Petroleum Development Area – you will need a copy of the *Timor Sea Treaty – Joint Petroleum Development Area instructions* (NAT 8277) to work out how to deal with your JPDA income. The instruction sheet, available on our website, will tell you how to complete your tax return so that you receive the correct assessment.



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.

INFORMATION FOR PAYERS

Gross payments type

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

Enter 'J' to indicate that the information on the payment summary relates to Join Petroleum Development Area (JPDA).

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 an 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.