



PAYG payment summary - individual non-business

Payment summary for year ending 30 June

FBT year
1 April to 31 March

Payer details

Payer's ABN or withholding payer number Branch number Reportable fringe benefits amount \$, .00

Payer's name

Payee details

Payee's tax file number Payee's date of birth (if known)

Payee's surname or family name

Payee's given name(s)

Payee's address – Street number and street name

Suburb/town/locality State Postcode

Period during which payments were made to

Total tax withheld - whole dollars only in words

Total tax withheld (whole dollars)	Millions	Thousands	Hundreds	Tens	Units
\$, .00					

Gross payments (whole dollars) (excluding amounts shown under 'Allowances', 'Lump sum payments', 'CDEP payments' and any 'Other income')

\$, .00

CDEP payments (whole dollars)

\$, .00

Other income (whole dollars) (eg exempt income or foreign source salary and wages)

\$, .00

Allowances (give details)

Allowances (whole dollars)

\$, .00

\$, .00

\$, .00

\$, .00

\$, .00

Total allowances \$, .00

Lump sum payments (whole dollars)

A \$, .00

B \$, .00

D \$, .00

E \$, .00

Union fees, workplace giving, etc.
Name of organisation

Amount (whole dollars)
\$, .00

Signature of authorised person

Date



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Total allowances \$, .00

Lump sum payments (whole dollars)

A \$, .00

B \$, .00

D \$, .00

E \$, .00

Union fees, workplace giving, etc.
Name of organisation

Amount (whole dollars)

\$, .00

Signature of authorised person

Date

Payee's personal records copy

About this payment summary

Information for payees

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

Your employer or 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.

If your payment summary shows that tax has been withheld or you have reportable fringe benefits, you need to lodge an income tax return with the Tax Office for the year shown on the payment summary. Unless you lodge electronically or through a tax agent, you will need to attach the **Payee's tax return copy** of this payment summary to your paper tax return. You must however, keep a copy of all payment summaries you receive for five years, or two years if you are subject to a shorter period of review.

If you need to lodge an income tax return, a credit for the tax withheld, shown on this payment summary, will reduce any liability raised in your assessment. If no tax has been withheld and you are still required to lodge an income tax return you need to attach the **Payee's tax return copy** of this payment summary to your tax return unless you lodge electronically or through a tax agent.

➤ For more information about tax return lodgement obligations you can:

- refer to *TaxPack*
- phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday, or
- visit www.ato.gov.au

Lump sum payments on termination of employment

The amount at **A** was paid to you for unused leave payments. This includes:

- long service leave that accrued after 15 August 1978 but before 18 August 1993
- holiday pay and other leave related payments that accrued before 18 August 1993, or
- long service leave accrued after 15 August 1978, or unused holiday pay or related payments, where the amount was paid because you ceased employment under an approved early retirement scheme, because of invalidity or because of bona fide redundancy.

All of this amount is taxable, but the maximum rate of tax is 30% plus the applicable Medicare levy rate.

The amount at **B** was paid to you for unused long service leave which accrued before 16 August 1978. Only 5% of this amount is taxable.

The amount at **D** represents a tax-free bona fide redundancy payment or approved early retirement scheme payment. This amount is not taxable and should not be included on your income tax return.

If you received any eligible termination payment (ETP) cash lump sum on termination of employment, you will have been issued a separate ETP payment summary showing full details of the payment.

The amount at **E** was paid to you for back payment which accrued more than 12 months ago. All of this amount is taxable, but a tax rebate (also known as a tax offset) may be available.

Reportable fringe benefits amount

The **Reportable fringe benefits amount** is the grossed up taxable value of certain fringe benefits provided to you by your employer or payer for the FBT year (1 April to 31 March), where the taxable value of those benefits exceeds \$1,000.

Community development employment project payments

This amount of your gross salary or wages was paid to you from a Community Development Employment Project (CDEP) wages grant. While it is taxable, a tax rebate (also known as a tax offset) may be available.



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CDEP payments (whole dollars) \$, .00

Other income (whole dollars) (eg exempt income or foreign source salary and wages) \$, .00

Allowances (give details)

Allowances (whole dollars)

\$, .00

\$, .00

\$, .00

\$, .00

\$, .00

Total allowances ▶ \$, .00

Lump sum payments (whole dollars)

A \$, .00

B \$, .00

D \$, .00

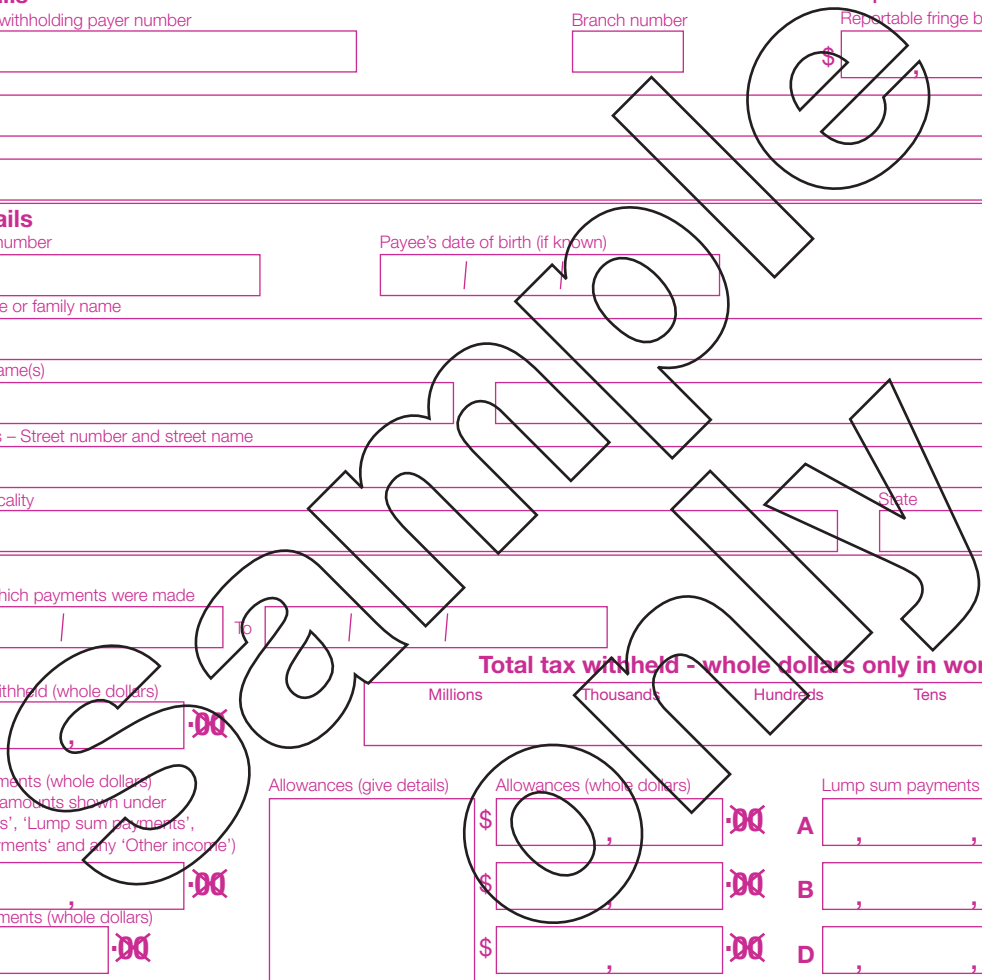
E \$, .00

Union fees, workplace giving, etc.
Name of organisation

Amount (whole dollars) \$, .00

Signature of authorised person

Date



PAYG payer's copy