

PAYG Annual Reporting



Your PAYG (Pay as You Go) annual reporting to the ATO (Australian Taxation Office) comprises two different forms:

1. PAYG payment summary – completed for each employee that you have; and
2. PAYG payment summary statement – a statement providing a total of all payments and tax withheld from all your employees.

Please find some information below that may assist you with completing these forms.

1. PAYG Payment Summary (formerly called Group Certificates)

If you have a WPN (Withholding Payer Number) or PAYG branch ABN (Australian Business Number), at the end of each financial year the ATO will post you annual payment summary forms to be completed for each of your employees. The annual payment summary will be a triplicate form so that once completed there is a copy for your own records, one for the ATO and one for your employee.

There are a few different types of annual payment summaries on the ATO website, the option relevant to you when privately hiring your own individual workers is the “PAYG payment summary – individual non-business”.

On this PAYG Payment Summary:

- You provide your employee’s details, including their tax file number.
- You calculate how much you have paid in gross payments for the financial year and include this on the form.
- You also include how much tax you have withheld from your employee’s wages for the financial year.
- If you have not had to withhold any tax from your employee during the year, then you enter zero on the form at the tax withheld section.
- Please remember to sign and date the form. You also record your Withholding Payer Number or PAYG branch ABN number on the form, whichever is applicable.
 - o The ATO postal address is on the form.



For your information:

- “The financial year” starts 1 July the previous calendar year and ends at the end June of the current calendar year – for example, 1 July 2018 to 30 June 2019.
- “Gross” payments are the wages you have paid to your employee BEFORE tax.

The ATO provides detailed guidance about how to complete this form. Please go to: [ATO website: PAYG payment summary - individual non-business: https://www.ato.gov.au/Forms/PAYG-payment-summary---individual-non-business/](https://www.ato.gov.au/Forms/PAYG-payment-summary---individual-non-business/)



Australian Government
Australian Taxation Office

PAYG payment summary – individual non-business



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You must complete all sections of this form.

For help completing this form, visit our website at ato.gov.au/paymentsummaries

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

Payment summary for year ending 30 June

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 Postcode

Section B: Payment details

Period during which payments were made / / to / /

TOTAL TAX WITHHELD \$

GROSS PAYMENTS (do not include amounts shown under 'Allowances', 'Lump sum payments', 'CDEP payments' and 'Exempt foreign employment income') \$ Gross payments type

Community Development Employment Projects (CDEP) payments \$ Lump sum **A** \$

Reportable employer superannuation contributions (do not include compulsory super guarantee amounts. For more information, see the back page of this form.) \$ Lump sum **B** \$

Reportable fringe benefits amount (FBT year 1 April to 31 March) \$ Lump sum **D** \$

Is the employer exempt from FBT under section 57A of the FBTAA 1986? No Yes Lump sum **E** \$

Deductible amount of the undeducted purchase price of an annuity \$

Exempt foreign employment income Amount \$

Allowances (provide details)

\$

\$

\$

Total allowances \$

Union/Professional association fees – Name of organisation Amount \$

\$

Workplace giving – Name of organisation Amount \$

\$

Section C: Payer details

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

You must also complete this section

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

Privacy – For information about your privacy, go to ato.gov.au/privacy

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

Signature of authorised person

Date / /

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2. PAYG Payment Summary Statement

This is a summary of the total amount of your gross payments and tax withheld for all your employees. You can use the sum of your information from your individual PAYG payment summaries to each of your employees to calculate the total amounts for this form.

- You provide your contact details.
- You provide the total number of individual payment summaries you have issued.
- You calculate the total gross payments for all your employees.
- You calculate the total amount of tax withheld for all your employees.

This form must be completed and sent to the ATO by 14 August. The ATO postal address is on the form.

Please remember to sign and date the form.



FAQ's about PAYG annual reporting

We have included answers to some commonly asked questions from people who are employing their own workers. Please see below:

How do I write the dollar amounts in the space provided?

You are only required to provide dollar amounts, not cents – the boxes for cents have been crossed out. The boxes directly to the left of the decimal point are where you add the dollar amounts. Each

10 Millions	Millions	,	100000s	10000s	1000s	,	100s	10s	1s	.

There are too many boxes for my WPN. Is this ok?

Yes, if you have a WPN, it is 9 digits. If you have an ABN (PAYG branch) then it is 13 digits.

Do I have to include my workers' wages even when they are claiming the tax free threshold and I have not withheld any tax from them?

Yes, you have to include ALL of your employees wages even if you have withheld no (zero) tax from them.

How do I answer the question about whether I (the employer) am exempt from FBT (fringe benefit tax)?

You select 'Yes' only if you are eligible for exemption from fringe benefits tax (FBT) under section 57A of the Fringe Benefits Tax Assessment Act 1986 (FBTAA 1986) for the benefits provided as a:

- registered public benevolent institution that is endorsed by the Commissioner of Taxation as eligible for exemption from FBT
- government body and the employee's duties are exclusively performed in or in connection with
 - o a public hospital
 - o a hospital carried on by a society or association that is a rebatable employer
- registered health promotion charity that is endorsed by the Commissioner of Taxation as eligible for exemption from FBT
- public ambulance service and the employee is predominantly involved in providing that service.

If you are using a WPN, you would not exempt from FBT, please place an X to indicate 'No'.

box to the left corresponds with usual place values.

What do I do about the box in relation to 'Gross payments type'?

This only needs to be completed if you have made the following payment types:

- P – non super pensions or annuity
- H – working holiday makers

Please leave blank for all other payment types.



What is the PAYG payment summary statement?

The PAYG summary statement includes the total information of all your individual payment summaries to each of your employees. The individual payment summaries and the payment summary statement make up your records for annual reporting to the ATO.

'Total number of payment summaries': What does this column mean?

It is the number of individual payment summaries for each of your employees you would have had to complete for that financial year. You should complete one payment summary for each of your employees.

I haven't received the PAYG annual summary forms from the ATO, what do I do now?

Please call the ATO to let them know that you have not yet received them. The ATO should post these to you.

The ATO is not answering my call. Now what?

Please keep calling them.

Can I print hardcopies of these annual reporting forms from the ATO website?

Yes, you can. If you want to print a PAYG payment summary statement, please go to this link:

[PAYG payment summary statement: https://www.ato.gov.au/uploadedFiles/Content/MEI/downloads/3447-02.2014_PAYG%20payment%20summary%20statement.pdf](https://www.ato.gov.au/uploadedFiles/Content/MEI/downloads/3447-02.2014_PAYG%20payment%20summary%20statement.pdf)

If you want to print a PAYG payment summary - individual non-business payment summary, please go to this link: [PAYG payment summary - individual non-business: https://www.ato.gov.au/uploadedFiles/Content/MEI/downloads/0046-01.2017_PAYG%20payment%20summary%20individual%20non%20business.pdf](https://www.ato.gov.au/uploadedFiles/Content/MEI/downloads/0046-01.2017_PAYG%20payment%20summary%20individual%20non%20business.pdf)

Glossary

ATO Australian Taxation Office

ABN Australian Business Number

PAYG Pay as you Go

WPN Withholding payer number