

# Withholding declaration – short version for seniors and pensioners

You should complete this declaration if you want to:

- claim your entitlement to the seniors and pensioners tax offset (SAPTO)
- claim or stop claiming the tax-free threshold
- advise your payer that you have become (or are no longer) an Australian resident for tax purposes.

Give the completed form to your payer so your rate of withholding can be varied. Make sure you have already given them a *Tax file number declaration* (NAT 3092).

**!** These instructions are current to **30 June 2019**.

You must lodge a new declaration if either:

- you leave your current payer and start to receive payments from a new payer
- your circumstances change.

If you give the wrong information, insufficient amounts could be withheld from your payments and this may result in a significant tax debt at the end of the financial year.

## How to complete this form

### Section A: Payee's declaration

#### Questions 1 and 2

Complete with your personal information.

#### Question 3

##### What is your tax file number (TFN)?

We and your payer are authorised by the *Taxation Administration Act 1953* to request your tax file number (TFN). It is not an offence not to quote your TFN. However, quoting your TFN reduces the risk of administrative errors and having extra tax withheld. Your payer is required to withhold the top rate of tax from all payments made to you if you do not provide your TFN or claim an exemption from quoting your TFN.

##### How do you find your TFN?

You can find your TFN on any of the following:

- your income tax notice of assessment
- correspondence we send
- a payment summary issued by your payer.

If you have a tax agent, they may also be able to tell you your TFN.

If you still can't find your TFN you can:

- phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday
- visit your nearest shopfront (phone **13 28 61** to make an appointment)
- complete a *Tax file number – application or enquiry for individuals* (NAT 1432).



If you phone or visit us we need to know we are talking to the correct person before discussing your tax affairs. We will ask you for details only you, or your authorised representative, would know.

Print **X** in the appropriate box if you:

- have lodged a *Tax file number – application or enquiry for individuals* (NAT 1432) or made a phone or counter enquiry to obtain your TFN
- are claiming an exemption from quoting a TFN. You are exempt from quoting your TFN if you receive
  - certain Centrelink pensions, benefits or allowances or a service pension from the Department of Veterans' Affairs. However you will need to quote your TFN if you receive Austudy, Newstart, sickness or parenting allowance
  - benefits from the Military Rehabilitation and Compensation Commission.

#### Question 4

### Are you an Australian resident for tax purposes?


Generally, we consider you to be an Australian resident for tax purposes if you:

- have always lived in Australia or you have come to Australia and now live here permanently
- are an overseas student doing a course that takes more than six months to complete
- migrate to Australia and intend to reside here permanently.

If you go overseas temporarily and do not set up a permanent home in another country, you may continue to be treated as an Australian resident for tax purposes.

#### Foreign resident tax rates are different

A higher rate of tax applies to a foreign resident's taxable income and foreign residents are not entitled to a tax-free threshold nor can they claim tax offsets to reduce withholding.

-  To check your Australian residency status for tax purposes or for more information, visit [ato.gov.au/residency](https://ato.gov.au/residency)

Answer **no** to this question if you are not an Australian resident for tax purposes, unless you are in receipt of an Australian government pension or allowance. You must also answer **no** to **question 5**.

#### Question 5

### Are you claiming or do you want to claim the tax-free threshold from this payer?



The tax-free threshold (\$18,200 at 1 July 2018) is the amount of income you can earn each financial year that is not taxed. By claiming the threshold, you reduce the amount of tax that is withheld from your pay during the year.

Answer **yes** if you want to claim the tax-free threshold, you are an Australian resident for tax purposes and one of the following applies:

- you are not currently claiming the tax-free threshold from another payer
- you are currently claiming the tax-free threshold from another payer and your total income from all sources will be less than \$18,200.

Answer **yes** if you are a foreign resident in receipt of an Australian government pension or allowance.

Otherwise answer **no**.

-  If you receive any taxable government payments or allowances such as Newstart, Austudy or Youth Allowance, you are likely to be already claiming the tax-free threshold from that payment.
-  For information about claiming the tax-free threshold, or which payer you should claim it from or how to vary your withholding rate, visit [ato.gov.au/taxfreethreshold](https://ato.gov.au/taxfreethreshold)

## Question 6

Do you want to claim the seniors and pensioners tax offset by reducing the amount withheld from payments made to you?

### Claim the tax offset with only one payer


You are not entitled to claim tax offsets with more than one payer at the same time.

If your income comes from more than one source, do not complete this question for any of your payers. Contact us for more information.

## How your income affects the amount of your tax offset

You must meet the eligibility conditions to receive SAPTO. Your rebate income, not your taxable income, determines the amount of SAPTO, if any, you will receive.

Answer **yes** if you are eligible and you choose to claim SAPTO by reducing the amount withheld from payments made to you during the year.

-  For more information about eligibility for SAPTO
  - visit [ato.gov.au/withholdingdecs](https://ato.gov.au/withholdingdecs)
  - phone us on **13 28 61** between 8.00am and 6.00pm, Monday to Friday.

## Declaration

Make sure that you have signed and dated the declaration. Give your completed declaration to your payer.

## Section B: Payer's declaration

This section is to be completed by the payer. The following information will help you comply with your pay as you go (PAYG) withholding obligations.

### Payer obligations

If you withhold amounts from payments, or are likely to withhold amounts, your payee may give you this form with section A completed. A *Withholding declaration* applies to payments made after the declaration is provided to you. The information provided on this form is used to determine the amount of tax to be withheld from payments based on the PAYG withholding tax tables we publish. If your payee gives you another declaration, it overrides the previous one.

## More information

### Useful products

You can get the following forms and publications from [ato.gov.au/onlineordering](https://ato.gov.au/onlineordering) or by phoning **1300 720 092**:

- *Tax file number declaration* (NAT 3092)
- *Withholding declaration* (NAT 3093)
- *Tax file number – application or enquiry for individuals* (NAT 1432).

For more information about income tests for a number of tax offsets and government benefits, refer to *Income tests* on our website at [ato.gov.au](https://ato.gov.au)

### Phone

For personal tax enquiries, phone us on **13 28 61** between 8.00am and 6.00pm, Monday to Friday. You can:

- get help to complete this form
- receive information about
  - claiming the tax-free threshold
  - Australian residency
  - SAPTO.

For PAYG withholding variation enquiries, phone us on **1300 360 221** between 8.00am and 6.00pm, Monday to Friday. If you have income from more than one source, you can also receive information about claiming the tax offset.

### Other services

If you do not speak English well and need help from the ATO, phone the Translating and Interpreting Service on **13 14 50**.

If you are deaf, or have a hearing or speech impairment, phone the ATO through the National Relay Service (NRS) on the numbers listed below:

- TTY users, phone **13 36 77** and ask for the ATO number you need
- Speak and Listen (speech-to-speech relay) users, phone **1300 555 727** and ask for the ATO number you need
- internet relay users, connect to the NRS on **relayservice.com.au** and ask for the ATO number you need.

If you would like further information about the NRS, phone **1800 555 660** or email [helpdesk@relayservice.com.au](mailto:helpdesk@relayservice.com.au)

## Other agencies

### Department of Human Services

For help working out your eligibility for a social security or Centrelink pension:

- visit **humanservices.gov.au**
- phone **13 23 00** between 8.30am and 5.00pm, Monday to Friday.

### Department of Veterans' Affairs

If you are a veteran and not sure whether you are eligible for a payment:

- visit **dva.gov.au**
- phone **13 32 54** between 8.30am and 5.00pm, Monday to Friday.

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#### Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information in this publication and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, we must ask you to pay it but we will not charge you a penalty. Also, if you acted reasonably and in good faith we will not charge you interest.

If you make an honest mistake in trying to follow our information in this publication and you owe us money as a result, we will not charge you a penalty. However, we will ask you to pay the money, and we may also charge you interest. If correcting the mistake means we owe you money, we will pay it to you. We will also pay you any interest you are entitled to.

If you feel that this publication does not fully cover your circumstances, or you are unsure how it applies to you, you can seek further assistance from us.

We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for more recent information on our website at **ato.gov.au** or contact us.

This publication was current at **June 2018**.

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Complete this declaration to authorise your payer to adjust the amount of tax withheld from payments made to you.

You must provide, or have previously provided, your payer with a completed *Tax file number declaration* (NAT 3092), quoting your tax file number or claiming an exemption from quoting it, before you can make a *Withholding declaration*.

- Read the Instructions before completing this declaration.
- Print neatly in BLOCK LETTERS.
- Print  in the appropriate boxes.

## Section A: Payee's declaration

To be completed by payee.

**1 What is your name?** Title: Mr  Mrs  Miss  Ms  Other

Family name

Given names

**2 What is your date of birth?**

Day                      Month                      Year

 /  / 

**3 What is your tax file number (TFN)?**

For information about tax file numbers, see instructions.

If you have not provided your TFN, indicate if any of the following reasons apply:

I have lodged a TFN application.                       I am claiming an exemption because I am a pensioner.

**4 Are you an Australian resident for tax purposes?** Yes  No  You must answer **no** at questions 5.

**5 Are you claiming or do you want to claim the tax-free threshold from this payer?** Yes  No

**6 Do you want to claim the seniors and pensioners tax offset by reducing the amount withheld from payments made to you?** Yes  No

Are you:

Single                       A member of an illness-separated couple                       A member of a couple

### DECLARATION BY PAYEE

The tax laws impose heavy penalties for giving false or misleading statements.

*I declare that the information I have given on this form is true and correct.*

Signature of payee

Date  /  /

### Privacy

For information about your privacy, visit our website at [ato.gov.au/privacy](http://ato.gov.au/privacy)

## Section B: Payer's declaration

 To be completed by payer.

### YOUR DETAILS

1 What is your Australian business number (ABN)  
(or your withholding payer number if you are not in business)?

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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2 What is your registered business name or trading name  
(or your individual name if you are not a business)?

### HOW MUCH SHOULD YOU WITHHOLD?

The payee's answers at questions 4 and 5 will indicate which of the weekly, fortnightly or monthly tax tables you should use as the base rate of withholding.

A **yes** answer at question 6 will generally require a variation of the rate of withholding specified in the tax tables.

### DECLARATION BY PAYER

 The tax laws impose heavy penalties for giving false or misleading statements.

*I declare that the information I have given on this form is true and correct.*

Signature of payer

Date  Day /  Month /  Year

### Privacy

For information about your privacy, visit our website at [ato.gov.au/privacy](http://ato.gov.au/privacy)

### WRITTEN NOTICE

This declaration will constitute written notice under section 15-15 of schedule 1 to the *Taxation Administration Act 1953* (TAA 1953) of the Commissioner's approval to vary the amount required to be withheld where:

- the payee has given a completed *Tax file number declaration* to the payer, or they have entered into a voluntary agreement with the payer
- the payee has notified the payer of the varied rate of withholding in writing on this approved form at section A.

### STORING AND DISPOSING OF WITHHOLDING DECLARATIONS

The information in the completed *Withholding declaration* form must be treated as sensitive. Once you have completed, signed and dated the declaration, you should file it. **Do not send it to us.**

Under the TFN guidelines in the *Privacy Act 1988*, you must use secure methods when storing and disposing of TFN information. Under tax laws, if a payee submits a new *Withholding declaration* or leaves your employment, you must still keep this declaration for the current and next financial year.

 Do not send this declaration form to us.



