



Please complete all the details on this form and return the signed original to Super SA.

You must also complete the attached ATO Tax File Number Declaration form and return it to Super SA with your application.

1. Personal Details

Super ID

Mr Ms Miss Mrs Dr Prof

Surname

Given name(s)

Residential address

Postcode

Postal address (if different from above)

Postcode

Date of birth / /

Email*

Telephone* (W)

(H)

(M)

Name of agency

Employee no

Date ceased employment / /

Contact us

Address

Ground floor, 151 Pirie Street
Adelaide SA 5000
(Enter from Pulteney Street)

Postal

GPO Box 48, Adelaide, SA 5001

Call

(08) 8207 2094 or 1300 369 315
(for regional callers)

Email

supersa@sa.gov.au

Website

www.supersa.sa.gov.au

By providing your email address and/or telephone number(s) you are agreeing to receive, from Super SA, or an organisation on behalf of Super SA, marketing communications including newsletters, announcements, invitations or surveys. You may opt out of these marketing communications at any time by contacting Super SA. If you opt out of marketing communications, you will still receive any important account information from us.

Important

- Your lump sum entitlement includes a “Taxable (untaxed)” component. If you are rolling your entitlement into a complying taxed super fund, the “Taxable (untaxed)” amount under the lifetime limit will be taxed at 15%. Any amount over this limit will be taxed at the top marginal tax rate plus Medicare Levy, regardless of age. For more information refer to Table 2 in the Pension Scheme *Tax* fact sheet.
- When considering withdrawing your entitlement we strongly suggest you seek financial advice.
- If you wish to apply for the release of your entitlements on the grounds of disability, you must also complete the *Claim for Disablement Entitlements* form.

Checklist

Before Super SA can process your payment you need to complete all sections on this form AND provide all requested information.



Requested information you must provide: ATO Tax File Number Declaration form (section 3) and required proof of identity documents (section 6).

- I have completed my personal details (section 1).
- I have supplied Super SA with my tax file number (TFN) (section 2).
- I have indicated my entitlement type (section 3).
- As a member of the Pension Scheme aged 55 or over, I have completed the attached *ATO Tax File Number Declaration* form (section 3).
- I have provided my payment details if I am electing to roll over (section 4). (Please ignore this section if you are not rolling over to another fund.)
- I have provided my bank account details for payment of my fortnightly income (section 5) or if part of my entitlement is to be paid directly to me.
- I have provided the required proof of identity documents (section 6) if I am applying for all or part of my entitlement to be paid directly to me. Please see the *Proof of Identity* fact sheet attached to this form for more information.
- I have signed the Member Declaration (section 7).
- I understand that my application cannot be processed until all contributions have been received from my pay office.

We will contact your agency to confirm your employment termination details. In most cases, you will receive your payment within 15 working days of Super SA receiving all your information and employer contributions.



Please complete all the details on this form in **BLOCK LETTERS** and return the signed original to Super SA. You must also complete the attached ATO Tax File Number Declaration form and return it to Super SA with your application.

2. Tax File Number

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Providing your tax file number (TFN) will ensure that your entitlement is taxed concessionaly. If you choose not to provide your TFN, part of your entitlement will be taxed at the highest marginal rate. Declining to provide your TFN is not an offence.

3. Type of Entitlement Applied For

RETIREMENT

I am aged 55 or over and I have RETIRED or will retire from the SA public sector and:

- I wish to have my fortnightly income paid direct into my bank account.
Please complete and return the *ATO Tax File Number Declaration* form and complete section 5.

If you have been an active member for less than ten years, you have the choice of the following three options:

- I wish to have my entitlement paid directly to me.
Please ensure you complete section 5 and comply with section 6.)
- I wish to roll over my entitlement into another complying super fund.
Please ensure you complete section 4.
- I wish to roll over part of my entitlement into another complying super fund and receive a payment via electronic funds transfer from Super SA for the remaining portion (net of tax).
Please ensure you complete section 4 and comply with section 6.

If you have a Rollover Account please complete the details below:

In accordance with Commonwealth Government legislation if your entitlement includes a rollover from a complying super fund, any preserved component cannot be taken in cash until you have reached your preservation age and permanently retired from the workforce.

- I have/have not permanently retired from the workforce. (Please delete whichever is not applicable.)
- I wish to have my Rollover Account paid directly to me. (Please ensure you comply with section 6.)
- I wish to roll over my Rollover Account into another complying super fund. (Please ensure you complete section 4.)
- I wish to receive my Non-Preserved Rollover Account (if any) and roll over my Preserved Rollover Account (if any). (Please ensure you complete section 4 and comply with section 6.)

RESIGNATION

I am under age 55 and I have RESIGNED or will resign from the SA public sector on ____ / ____ / _____ and:

- I wish to preserve my entitlement in the Pension Scheme. (Please note that to commence payment of your entitlement upon attaining age 55, you need to complete an *Application for Payment* form and forward it to Super SA.)
- I wish to receive my Member Account and roll over my reduced employer benefit. (Please ensure you complete section 4 and comply with section 6.) For your entitlement to be paid under this circumstance, your application must be received within 3 months of your resignation.
- I wish to receive my Member Account and preserve my reduced employer benefit. (Please ensure you comply with section 6.) For your entitlement to be paid under this circumstance, your application must be received within 3 months of your resignation.



Please complete all the details on this form in **BLOCK LETTERS** and return the signed original to Super SA. You must also complete the attached ATO Tax File Number Declaration form and return it to Super SA with your application.

DISABILITY**I wish to apply for my entitlement on the grounds of a DISABILITY:**

Either you or your employer must have obtained approval from the Super SA Board **BEFORE** your employment is terminated.

- You must also complete a *Claim for Disablement Entitlement* form.
- You are responsible for any doctor's fees charged for the completion of the medical report section of the *Claim for Disablement Entitlement* form.
- If you are intending to roll over your entitlement please complete section 4.

- With the prior approval of the Super SA Board, I have terminated, or intend to terminate, my employment due to my disability.
- I previously resigned from my employment and now wish to claim my preserved entitlement due to TOTAL and PERMANENT incapacity for work. (Please ensure you comply with section 6.)
- I have additional Death and Total and Permanent Disablement Insurance through Triple S.

Please note: You will need to make a separate claim for your Triple S Total and Permanent Disablement Insurance. Download the Triple S *Claim for Disablement Entitlements* form from the Super SA website, www.supersa.sa.gov.au or contact Super SA to have one posted to you.

4. Request to Roll Over an Entitlement to Another Complying Super Fund

Please complete this section if you want to roll over any part of your entitlement into another complying super fund. All rollover payments will be forwarded direct to the fund you nominate below:

Name of rollover fund

New policy/member number

Rollover fund ABN

Rollover fund USI

If your fund has no USI then please provide the following information:

Postal address of rollover fund

If you wish to roll over your entitlement to more than one fund, please attach the relevant documentation to this application. **Note:** If we are unable to verify that the rollover super fund is a complying fund, we will require you to provide a letter of compliance from the fund.



All SMSF (Self Managed Super Fund) payments will be sent c/- the Fund details, as registered with the Taxation Office. Please ensure that this information is up to date.

**SUPER SA**

contributing to your future

Please complete all the details on this form in BLOCK LETTERS and return the signed original to Super SA. You must also complete the attached ATO Tax File Number Declaration form and return it to Super SA with your application.

5. Payment Details

Important

If you wish to nominate a new bank account for your benefit to be paid to, we require you to provide a bank statement (eg printed statement or online statement from a bank or credit union) for the account. These statements need to be current (ie less than 12 months old) and must show your BSB, account number and your full name on the account.

Please note

Payments cannot be made to third party accounts, credit cards or overseas accounts.

Super SA does not accept responsibility for rejection of transfer due to incorrect account details being provided by you.

a) Rollover payment details

If you wish to roll over a portion of your entitlement and receive a payment via electronic funds transfer from Super SA for the remaining portion, please enter the details below and complete section 7.

Amount to be rolled over \$ _____ Amount to be retained in cash (gross) \$ _____

b) Electronic transfer of funds

Name of financial institution _____

Branch _____

Account name (account holder name) _____

BSB number (compulsory) -

Account number

When completing your account details, please use numbers only. Characters and symbols will not be recognised. For more information, contact your financial institution.

Workers' Compensation payments

Are you entitled to, or are you receiving weekly/fortnightly workers' compensation payments? If yes, please provide details.

Yes No

6. Proof of Identity

If you are applying for all or part of your entitlement to be paid directly to you, you must provide us with certified Proof of Identity together with your application.

Super SA must be able to verify your name and **either** your date of birth or residential address from:

- an original document
- a certified copy
- a certified extract from an original copy.

Documents may be either:

- a primary photographic identification document (such as a current driver's licence or Australian passport), or
- both a primary non-photographic identification document (such as a birth certificate or citizenship certificate) and a secondary identification document (such as a Tax Notice Assessment or council rates).

Documents can be certified by authorised persons such as a Justice of the Peace or a police officer. If you would like to provide original documents please bring them to the Super SA Member Centre. We will sight the documents and take a photocopy for our records and return the originals to you immediately.

If you are overseas, you need to have your documents certified by an Australian consular officer, an Australian diplomatic officer or you should contact Super SA for alternative arrangements.

For more information see the attached *Proof of Identity* fact sheet.

7. Member Declaration

- I acknowledge that Super SA may verify my details with the ATO (Australian Tax Office) in order to process this request.
- I declare that the information I have provided on this form is true and correct and understand that once my payment has been made I will not be able to change my instructions.

Signature ✕

Date

Tax file number declaration

Information you provide in this declaration will allow your payer to work out how much tax to withhold from payments made to you.

— This is not a TFN application form.
To apply for a TFN, go to ato.gov.au/tfn

! Terms we use

When we say:

- **payer**, we mean the business or individual making payments under the pay as you go (PAYG) withholding system
- **payee**, we mean the individual being paid.

Who should complete this form?

You should complete this form before you start to receive payments from a new payer – for example:

- payments for work and services as an employee, company director or office holder
- payments under return-to-work schemes, labour hire arrangements or other specified payments
- benefit and compensation payments
- superannuation benefits.

! You need to provide all information requested on this form. Providing the wrong information may lead to incorrect amounts of tax being withheld from payments made to you.

- ! You don't need to complete this form if you:
- are a beneficiary wanting to provide your tax file number (TFN) to the trustee of a closely held trust. For more information, visit ato.gov.au/trustsandtfnwithholding
 - are receiving superannuation benefits from a super fund and have been taken to have quoted your TFN to the trustee of the super fund
 - want to claim the seniors and pensioners tax offset by reducing the amount withheld from payments made to you. You should complete a withholding declaration form (NAT 3093)
 - want to claim a zone, overseas forces or invalid and invalid carer tax offset by reducing the amount withheld from payments made to you. You should complete a withholding declaration form (NAT 3093).

> For more information about your entitlement, visit ato.gov.au/taxoffsets



Section A: To be completed by the payee

Question 1

What is your tax file number (TFN)?

You should give your TFN to your employer only after you start work for them. Never give your TFN in a job application or over the internet.

- ⊖ We and your payer are authorised by the *Taxation Administration Act 1953* to request your TFN. It's 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 you
- a payment summary your payer issues to you.

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

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

- phone us on **13 28 61** between 8.00am and 6.00pm, Monday to Friday.

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.

You don't have a TFN

If you don't have a TFN and want to provide a TFN to your payer, you will need to apply for one.

For more information about applying for a TFN, visit ato.gov.au/tfn

You may be able to claim an exemption from quoting your TFN.

Print X in the appropriate box if you:

- have lodged a TFN application form or made an enquiry to obtain your TFN. You now have 28 days to provide your TFN to your payer, who must withhold at the standard rate during this time. After 28 days, if you haven't given your TFN to your payer, they will withhold the top rate of tax from future payments
- are claiming an exemption from quoting a TFN because you are under 18 years of age and do not earn enough to pay tax, or you are an applicant or recipient of certain pensions, benefits or allowances from the:
 - Department of Human Services – however, you will need to quote your TFN if you receive a Newstart, Youth or sickness allowance, or an Austudy or parenting payment
 - Department of Veterans' Affairs – a service pension under the *Veterans' Entitlement Act 1986*
 - Military Rehabilitation and Compensation Commission.

Providing your TFN to your super fund

Your payer must give your TFN to the super fund they pay your contributions to. If your super fund doesn't have your TFN, you can provide it to them separately. This ensures:

- your super fund can accept all types of contributions to your accounts
- additional tax will not be imposed on contributions as a result of failing to provide your TFN
- you can trace different super accounts in your name.

- For more information about providing your TFN to your super fund, visit ato.gov.au/superelegibility

Question 2–6

Complete with your personal information.

Question 7

On what basis are you paid?

Check with your payer if you're not sure.

Question 8

Are you an Australian resident for tax purposes or a working holiday maker?

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 don't set up a permanent home in another country, you may continue to be treated as an Australian resident for tax purposes.

If you are in Australia on a working holiday visa (subclass 417) or a work and holiday visa (subclass 462) you must place an X in the working holiday maker box. Special rates of tax apply for working holiday makers.

- For more information about working holiday makers, visit ato.gov.au/whm

If you're not an Australian resident for tax purposes or a working holiday maker, place an X in the foreign resident box, unless you are in receipt of an Australian Government pension or allowance.

Temporary residents can claim super when leaving Australia, if all requirements are met. For more information, visit ato.gov.au/departaustralia

⊖ 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, unless you are in receipt of an Australian Government pension or allowance.

- To check your Australian residency status for tax purposes or for more information, visit ato.gov.au/residency

Question 9

Do you want to claim the tax-free threshold from this payer?

The tax-free threshold 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 the tax-free threshold.

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

Answer **no** if none of the above applies or you are a working holiday maker.

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

Question 10

Do you have a Higher Education Loan Program (HELP), VET Student Loan (VSL), Financial Supplement (FS), Student Start-up Loan (SSL) or Trade Support Loan (TSL) debt?

Answer **yes** if you have a HELP, VSL, FS, SSL or TSL debt.

Answer **no** if you do not have a HELP, VSL, FS, SSL or TSL debt, or you have repaid your debt in full.

- ! You have a HELP debt if either:
 - the Australian Government lent you money under HECS-HELP, FEE-HELP, OS-HELP, VET FEE-HELP, VET Student loans prior to 1 July 2019 or SA-HELP.
 - you have a debt from the previous Higher Education Contribution Scheme (HECS).
- You have a SSL debt if you have an ABSTUDY SSL debt.
- You have a separate VSL debt that is not part of your HELP debt if you incurred it from 1 July 2019.
- > For information about repaying your HELP, VSL, FS, SSL or TSL debt, visit ato.gov.au/getloaninfo

Have you repaid your HELP, VSL, FS, SSL or TSL debt?

When you have repaid your HELP, VSL, FS, SSL or TSL debt, you need to complete a *Withholding declaration* (NAT 3093) notifying your payer of the change in your circumstances.

! Sign and date the declaration

Make sure you have answered all the questions in section A, then sign and date the declaration. Give your completed declaration to your payer to complete section B.

Section B: To be completed by the payer

- ! Important information for payers – see the reverse side of the form.

> Lodge online

Payers can lodge TFN declaration reports online if you have software that complies with our specifications.

For more information about lodging the TFN declaration report online, visit ato.gov.au/lodgetfndeclaration

More information

Internet

- For general information about TFNs, tax and super in Australia, including how to deal with us online, visit our website at ato.gov.au
- For information about applying for a TFN on the web, visit our website at ato.gov.au/tfn
- For information about your super, visit our website at ato.gov.au/checkyoursuper

Useful products

In addition to this TFN declaration, you may also need to complete and give your payer the following forms which you can download from our website at ato.gov.au:

- *Medicare levy variation declaration* (NAT 0929), if you qualify for a reduced rate of Medicare levy or are liable for the Medicare levy surcharge. You can vary the amount your payer withholds from your payments.
- *Standard choice form* (NAT 13080) to choose a super fund for your employer to pay super contributions to. You can find information about your current super accounts and transfer any unnecessary super accounts through myGov after you have linked to the ATO. Temporary residents should visit ato.gov.au/departaustralia for more information about super.

Other forms and publications are also available from our website at ato.gov.au/onlineordering or by phoning **1300 720 092**.

Phone

- Payee – for more information, phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday. If you want to vary your rate of withholding, phone **1300 360 221** between 8.00am and 6.00pm, Monday to Friday.
- Payer – for more information, phone **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

If you phone, we need to know we're talking to the right person before we can discuss your tax affairs. We'll ask for details only you, or someone you've authorised, would know. An authorised contact is someone you've previously told us can act on your behalf.

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 (if you are calling from overseas, phone **+61 7 3815 7799**)
- Speak and Listen (speech-to-speech relay) users – phone **1300 555 727** and ask for the ATO number you need (if you are calling from overseas, phone **+61 7 3815 8000**)
- Internet relay users – connect to the NRS on relayservice.gov.au and ask for the ATO number you need.

If you would like further information about the National Relay Service, phone **1800 555 660** or email helpdesk@relayservice.com.au

Privacy of information

Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your privacy, go to ato.gov.au/privacy

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 2019**.

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Australian Taxation Office
Canberra
June 2019

DE-6078



Tax file number declaration

This declaration is NOT an application for a tax file number.

- Use a black or blue pen and print clearly in BLOCK LETTERS.
- Print X in the appropriate boxes.
- Read all the instructions including the privacy statement before you complete this declaration.

Section A: To be completed by the PAYEE

1 What is your tax file number (TFN)?

□□□□ □□□□ □□□□

For more information, see question 1 on page 2 of the instructions.

OR I have made a separate application/enquiry to the ATO for a new or existing TFN.

OR I am claiming an exemption because I am under 18 years of age and do not earn enough to pay tax.

OR I am claiming an exemption because I am in receipt of a pension, benefit or allowance.

2 What is your name?

Title: Mr Mrs Miss Ms

Surname or family name

□□□□□□□□□□□□□□□□□□□□□□

First given name

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Other given names

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3 What is your home address in Australia?

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Suburb/town/locality

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State/territory

□□□□

Postcode

□□□□□□

4 If you have changed your name since you last dealt with the ATO, provide your previous family name.

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5 What is your primary e-mail address?

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□□□□□□□□□□□□□□□□□□□□□□

6 What is your date of birth?

Day: □□ / Month: □□ / Year: □□□□

7 On what basis are you paid? (select only one)

Full-time employment Part-time employment Labour hire Superannuation or annuity income stream Casual employment

8 Are you: (select only one)

An Australian resident for tax purposes A foreign resident for tax purposes OR A working holiday maker

9 Do you want to claim the tax-free threshold from this payer?

Only claim the tax-free threshold from one payer at a time, unless your total income from all sources for the financial year will be less than the tax-free threshold.

Yes No Answer no here if you are a foreign resident or working holiday maker, except if you are a foreign resident in receipt of an Australian Government pension or allowance.

10 Do you have a Higher Education Loan Program (HELP), VET Student Loan (VSL), Financial Supplement (FS), Student Start-up Loan (SSL) or Trade Support Loan (TSL) debt?

Yes Your payer will withhold additional amounts to cover any compulsory repayment that may be raised on your notice of assessment. No

DECLARATION by payee: I declare that the information I have given is true and correct.

Signature

□□□□□□□□□□□□□□□□□□□□□□
You MUST SIGN here

Date: Day □□ / Month □□ / Year □□□□

There are penalties for deliberately making a false or misleading statement.

Once section A is completed and signed, give it to your payer to complete section B.

Section B: To be completed by the PAYER (if you are not lodging online)

1 What is your Australian business number (ABN) or withholding payer number?

□□□□ □□□□ □□□□ □□□□ Branch number (if applicable) □□□□

2 If you don't have an ABN or withholding payer number, have you applied for one?

Yes No

3 What is your legal name or registered business name (or your individual name if not in business)?

□□□□□□□□□□□□□□□□□□□□□□

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4 What is your business address?

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Suburb/town/locality

□□□□□□□□□□□□□□□□□□□□□□

State/territory

□□□□

Postcode

□□□□□□

5 What is your primary e-mail address?

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□□□□□□□□□□□□□□□□□□□□□□

6 Who is your contact person?

□□□□□□□□□□□□□□□□□□□□□□

Business phone number □□□□□□□□□□

7 If you no longer make payments to this payee, print X in this box.

DECLARATION by payer: I declare that the information I have given is true and correct.

Signature of payer

□□□□□□□□□□□□□□□□□□□□□□

Date: Day □□ / Month □□ / Year □□□□

There are penalties for deliberately making a false or misleading statement.

Return the completed original ATO copy to:
Australian Taxation Office
PO Box 9004
PENRITH NSW 2740

IMPORTANT
See next page for:
■ payer obligations
■ lodging online.



Payer information

The following information will help you comply with your pay as you go (PAYG) withholding obligations.

— Is your employee entitled to work in Australia?

It is a criminal offence to knowingly or recklessly allow someone to work, or to refer someone for work, where that person is from overseas and is either in Australia illegally or is working in breach of their visa conditions.

People or companies convicted of these offences may face fines and/or imprisonment. To avoid penalties, ensure your prospective employee has a valid visa to work in Australia before you employ them. For more information and to check a visa holder's status online, visit the Department of Home Affairs website at homeaffairs.gov.au

Is your payee working under a working holiday visa (subclass 417) or a work and holiday visa (subclass 462)?

Employers of workers under these two types of visa need to register with the ATO, see ato.gov.au/whmreg

For the tax table "working holiday maker" visit our website at ato.gov.au/taxtables

Payer obligations

If you withhold amounts from payments, or are likely to withhold amounts, the payee may give you this form with section A completed. A TFN 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 the payee gives you another declaration, it overrides any previous declarations.

Has your payee advised you that they have applied for a TFN, or enquired about their existing TFN?

Where the payee indicates at question 1 on this form that they have applied for an individual TFN, or enquired about their existing TFN, they have 28 days to give you their TFN. **You must withhold tax for 28 days at the standard rate according to the PAYG withholding tax tables.** After 28 days, if the payee has not given you their TFN, you must then withhold the top rate of tax from future payments, unless we tell you not to.

If your payee has not given you a completed form you must:

- notify us within 14 days of the start of the withholding obligation by completing as much of the payee section of the form as you can. Print 'PAYER' in the payee declaration and lodge the form – see 'Lodging the form'.
- withhold the top rate of tax from any payment to that payee.

➤ For a full list of tax tables, visit our website at ato.gov.au/taxtables

Lodging the form

You need to lodge TFN declarations with us within 14 days after the form is either signed by the payee or completed by you (if not provided by the payee). **You need to retain a copy of the form for your records.** For information about storage and disposal, see below.

You may lodge the information:

- **online** – lodge your TFN declaration reports using software that complies with our specifications. There is no need to complete section B of each form as the payer information is supplied by your software.
- **by paper** – complete section B and send the original to us within 14 days.

➤ For more information about lodging your TFN declaration report online, visit our website at ato.gov.au/lodgetfndeclaration

Provision of payee's TFN to the payee's super fund

If you make a super contribution for your payee, you need to give your payee's TFN to their super fund on the day of contribution, or if the payee has not yet quoted their TFN, within 14 days of receiving this form from your payee.

Storing and disposing of TFN declarations

The TFN Rule issued under the *Privacy Act 1988* requires a TFN recipient to use secure methods when storing and disposing of TFN information. You may store a paper copy of the signed form or electronic files of scanned forms. Scanned forms must be clear and not altered in any way.

If a payee:

- submits a new *TFN declaration* (NAT 3092), you must retain a copy of the earlier form for the current and following financial year.
- has not received payments from you for 12 months, you must retain a copy of the last completed form for the current and following financial year.

— Penalties

You may incur a penalty if you do not:

- lodge TFN declarations with us
- keep a copy of completed TFN declarations for your records
- provide the payee's TFN to their super fund where the payee quoted their TFN to you.