

If you're a new employee, your employer needs to give you a copy of the Fair Work Information Statement before, or as soon as possible after, you start a job. For information tailored to you, register for an online account at [www.fairwork.gov.au/register](http://www.fairwork.gov.au/register), or call the **Fair Work Infoline** on **13 13 94**.

## ▲ Minimum rights and entitlements

Workers in Australia are entitled to basic rights and protections at work. If you're in the national workplace relations system, these protections include minimum pay rates and a set of entitlements called the National Employment Standards. You're also likely to be covered by a modern award or enterprise agreement, which may provide you with more entitlements.

You might also sign a contract or agreement with your employer. Contracts can set out additional conditions of employment but can't provide less than your minimum entitlements under the National Employment Standards or an applicable award or enterprise agreement.

## ▲ Minimum pay rates

Your minimum pay rate will usually be set in an award or an enterprise agreement. If there's no modern award or enterprise agreement covering your work, you're still entitled to at least the national minimum wage which, from 1 July 2018, is:

- \$18.93 per hour for full-time and part-time adult employees
- \$23.66 for casual adult employees.

The national minimum wage is reviewed annually. You can find your minimum pay rates by using our Pay Calculator at [www.fairwork.gov.au/PACT](http://www.fairwork.gov.au/PACT).

## ▲ Modern awards

There are 122 industry or occupation awards that cover most people working in Australia. Awards may contain entitlements like minimum wages (pay), penalty rates, types of employment, flexible working arrangements, hours of work, meal and rest breaks, classifications, allowances, annual leave loading, and redundancy. To find out if you're covered by an award, use Find my award at [www.fairwork.gov.au/awards](http://www.fairwork.gov.au/awards).

## ▲ Enterprise agreements

Enterprise agreements set employment conditions that can apply to a business and their workers or a group of businesses and their workers. Enterprise agreements are negotiated ('bargained') between the employer, their employees and any employee representatives (such as a union or other bargaining representative).

Bargaining for an agreement has to follow set rules. Once approved by the Fair Work Commission, an enterprise agreement is enforceable and provides the terms and conditions of employment that apply at your workplace.

For information about making, varying, or terminating enterprise agreements visit the Fair Work Commission website at [www.fwc.gov.au](http://www.fwc.gov.au).

## ▲ The National Employment Standards (NES)

There are 10 minimum workplace entitlements in the NES that apply to all employees:

1. Maximum weekly hours of 38 if you're a full-time employee, plus 'reasonable' additional hours.
2. The right to request flexible working arrangements.
3. Parental and adoption leave of 12 months (unpaid), with the right to request an additional 12 months.
4. Four weeks paid annual leave each year (pro rata if you're a part-time employee).
5. A total of 10 days paid sick and carer's leave each year (pro rata if you're a part-time employee), two days paid compassionate leave for each permissible occasion, and two days unpaid carer's leave for each permissible occasion.
6. Community service leave for jury service or activities dealing with certain emergencies or natural disasters. This leave is unpaid except for jury service.
7. Long service leave.
8. The entitlement for you to be absent on public holidays and for you to be paid for ordinary hours on those days.
9. Notice of termination and redundancy pay.
10. The right to receive this Fair Work Information Statement if you're a new employee.

Casual employees are entitled to some of the entitlements in the NES, but not all. For example, as a casual employee you're entitled to two days of unpaid carer's leave for each permissible occasion. You're also entitled to parental and adoption leave of 12 months (unpaid) – with a right to request an additional 12 months if you've worked on a regular and systematic basis for at least 12 months and have a reasonable expectation of continuing employment.

To read more about the NES entitlements that apply to you, go to the National Employment Standards page at [www.fairwork.gov.au/NES](http://www.fairwork.gov.au/NES).

## ▲ If the business you work for changes owners

If the business you work for changes owners or is sold – and you're employed by the new employer within three months of your employment with the old employer ending – some of your entitlements may carry over to the new employer. You can check what you're entitled to at [www.fairwork.gov.au/transfer-of-business](http://www.fairwork.gov.au/transfer-of-business).

## ▲ Workplace flexibility

You have the right to request flexible working arrangements under the NES if:

- you're a parent of, or have responsibility for caring for, a child of school age or younger
- you provide personal care, support and assistance to another person who needs it because of a disability, medical condition, mental illness or frailty and age
- you have a disability
- you are 55 or older
- you're experiencing family violence
- you're providing care or support for an immediate family member, or someone you live with, who is experiencing family violence, or
- you're returning to work after a period of parental or adoption leave and wish to work part-time to care for your child, or the child who you have responsibility caring for.

Your employer can only refuse a request on reasonable business grounds. If they do, they must respond to your request in writing and include details for why they refused your request.

## ▲ Individual flexibility arrangements

You and your employer can negotiate to change how certain terms in an award or enterprise agreement apply to your situation. An individual flexibility arrangement cannot be a condition of employment – it must be a genuine choice. To find out more see Flexibility in the workplace at [www.fairwork.gov.au/flexibility](http://www.fairwork.gov.au/flexibility).

## ▲ Protection from discrimination and other adverse action

You're protected from an employer taking 'adverse action' against you for certain reasons. These protections apply to casual, full-time and part-time employees.

Adverse action can include dismissing you, refusing to employ you, negatively changing your position, or treating you differently for discriminatory reasons. For example, you're protected from adverse action if you make a complaint to an organisation like the Fair Work Ombudsman, or if you take personal leave or request flexible work arrangements, or exercise your right to freedom of association (including becoming or not becoming a member of a union).

You also have the right to be protected from unlawful discrimination because of your race, colour, gender or age; and protection from undue influence or pressure from your employer about entering into an agreement in relation to your employment entitlements.

If you have experienced adverse action, discrimination or undue pressure by your employer you can seek assistance from the Fair Work Ombudsman or the Fair Work Commission. If you have been dismissed, there might be strict timeframes that apply, so make sure you lodge an application with the Fair Work Commission *within 21 days of the date of your dismissal*. See the Fair Work Commission website at [www.fwc.gov.au](http://www.fwc.gov.au) for more information.

## ▲ Ending employment

Your employment might end for a number of reasons – if you resign, your position is made redundant, or you are dismissed. To find out more see Ending employment at [www.fairwork.gov.au/ending-employment](http://www.fairwork.gov.au/ending-employment).

When your employment ends, you should get any outstanding employment entitlements, including outstanding wages and unused annual and long service leave.

If you think you've been unfairly dismissed, you might be able to lodge an application with the Fair Work Commission *within 21 days of the date of your dismissal*. There are rules about applying, including minimum employment periods, strict timeframes for applying and special rules for small business. Go to the Fair Work Commission website at [www.fwc.gov.au](http://www.fwc.gov.au) for more information.

## ▲ Right of entry

A permit holder, often a union official, may enter the workplace in order to:

- talk to employees whose industrial interests the permit holder's organisation is entitled to represent
- look into a suspected breach of workplace laws
- look into a suspected breach of health and safety laws, in which case they must also comply with right of entry requirements of the work health and safety laws.

A permit holder must comply with certain requirements such as notice to the employer and can inspect or copy certain documents. Strict privacy restrictions apply to the permit holder, their organisation and your employer.

## ▲ The Fair Work Ombudsman

The **Fair Work Ombudsman** is an independent statutory agency that promotes harmonious, productive and cooperative workplace relations and ensures compliance with Australian workplace laws. The Fair Work Ombudsman provides reliable and timely information about Australia's workplace relations system as well as help resolving workplace issues.

For more information about the Fair Work Ombudsman visit [www.fairwork.gov.au](http://www.fairwork.gov.au) or call **13 13 94**.

## ▲ The Fair Work Commission

The **Fair Work Commission** is Australia's national workplace relations tribunal responsible for maintaining a safety net of minimum wages and employment conditions, as well as a range of other workplace functions, including agreement-making, workplace bullying and unfair dismissal. For more information about the Fair Work Commission see [www.fwc.gov.au](http://www.fwc.gov.au) or call **1300 799 675**.

The Fair Work Information Statement is prepared and published by the Fair Work Ombudsman in accordance with section 124 of the *Fair Work Act 2009*.

### **BANK ADVICE – NEW MEMBERS OF STAFF**

Please complete the bank authority below, to facilitate payment of wages and salary into your bank account.

Our pay periods are fortnightly and end on a Friday. Custom and practice is for monies to go into your account on the Thursday. Sometimes, unavoidably the pay is delayed and does not go into the bank until Friday, therefore deductions **from** bank accounts (eg mortgage payments) should not be authorised prior to the last day of the pay period ie Friday. If a delay occurs and deductions are coming out prior to the Friday CEDWW will not be responsible for the default fee.

\* Please return the completed form or if you have any queries to  
[phris@ww.catholic.edu.au](mailto:phris@ww.catholic.edu.au)

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### **AUTHORITY FOR SALARY TO BE PAID DIRECTLY INTO BANK**

**NAME OF BANK:** \_\_\_\_\_

**ACCOUNT IN NAME OF:** \_\_\_\_\_

**ACCOUNT NUMBER:** \_\_\_\_\_

**BRANCH:** \_\_\_\_\_

**BRANCH NUMBER (BSB):** \_\_\_\_\_

**SIGNATURE:** \_\_\_\_\_

**DATE:** \_\_\_\_\_

## **Superannuation Nomination Form**

### 1. Superannuation Guarantee Superannuation

This is an amount currently equal to 9.5% of an employee's gross salary which is paid by the employer to the employee's benefit. It is an Award provision negotiated by employer and employee representatives and is therefore fixed, but employees should note that it is paid over and above their salary and is not a salary deduction.

### 2. Membership and Date of Entry File

This office has to maintain a file indicating fund membership and date of entry for each staff member. You are therefore asked to complete the details below and return to the Payroll Manager.

### 3. Default Fund

If you do not elect a superannuation fund into which your entitlements can be placed, then your funds will automatically be placed into the Catholic Superannuation Fund, which is the Catholic Education Diocese of Wagga Wagga default fund.

**I, \_\_\_\_\_ hereby advise the following details in respect of my Superannuation payments.**

#### **Superannuation Guarantee Superannuation**

- Non-Government Schools Superannuation Fund ([www.ngssuper.com.au](http://www.ngssuper.com.au))
- Catholic Superannuation Fund ([www.csf.com.au](http://www.csf.com.au) – CEDWW default fund)
- Clerical, Administrative and Retail Employees Superannuation Fund ([www.caresuper.com.au](http://www.caresuper.com.au))
- Catholic Superannuation and Retirement Fund ([www.catholicsuper.com.au](http://www.catholicsuper.com.au))
- Other (Please specify and complete Choice of Superannuation Fund Standard Choice Form – this must be a complying fund)

**Salary Sacrifice**

- Non-Government Schools Superannuation Fund
- Catholic Superannuation Fund
- Clerical, Administrative and Retail Employees Superannuation Fund
- Catholic Superannuation and Retirement Fund
- Other (Please specify and complete Choice of Superannuation Fund Standard Choice Form – this must be a complying fund)

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Salary Sacrifice percentage \_\_\_\_\_%

Date to commence \_\_\_\_/\_\_\_\_/\_\_\_\_

**Voluntary Contributions**

- Non-Government Schools Superannuation Fund
- Catholic Superannuation Fund
- Clerical, Administrative and Retail Employees Superannuation Fund
- Catholic Superannuation and Retirement Fund
- Other (Please specify and complete Choice of Superannuation Fund Standard Choice Form – this must be a complying fund)

Voluntary Contribution percentage \_\_\_\_\_%

Date to commence \_\_\_\_/\_\_\_\_/\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

**Please return to the Payroll Office at [phris@ww.catholic.edu.au](mailto:phris@ww.catholic.edu.au)**

# 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](https://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](https://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](https://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](http://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](http://ato.gov.au/superelegibility)

### Question 2–5

Complete with your personal information.

#### Question 6

##### On what basis are you paid?

Check with your payer if you're not sure.

#### Question 7

##### 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](http://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 residence can claim super when leaving Australia, if all requirements are met. For more information, visit [ato.gov.au/departaustralia](http://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](http://ato.gov.au/residency)

## Question 8

### 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](https://ato.gov.au/taxfreethreshold)

## Question 9

### (a) Do you have a Higher Education Loan Program (HELP), Student Start-up Loan (SSL) or Trade Support Loan (TSL) debt?

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

Answer **no** if you do not have a HELP, 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 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.

### (b) Do you have a Financial Supplement debt?

Answer **yes** if you have a Financial Supplement debt.

Answer **no** if you do not have a Financial Supplement debt, or you have repaid your debt in full.

- > For information about repaying your HELP, SSL, TSL or Financial Supplement debt, visit [ato.gov.au/getloaninfo](https://ato.gov.au/getloaninfo)

### Have you repaid your HELP, SSL, TSL or Financial Supplement debt?

When you have repaid your HELP, SSL, TSL or Financial Supplement 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](https://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](http://ato.gov.au)
- For information about applying for a TFN on the web, visit our website at [ato.gov.au/tfn](http://ato.gov.au/tfn)
- For information about your super, visit our website at [ato.gov.au/checkyoursuper](http://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](http://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](http://ato.gov.au/departaustralia) for more information about super.

Other forms and publications are also available from our website at [ato.gov.au/onlineordering](http://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](http://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](mailto: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](http://ato.gov.au/privacy)

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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](http://ato.gov.au) or contact us.

This publication was current at **September 2017**.

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### Published by

Australian Taxation Office  
Canberra  
September 2017

JS 39383



# 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.

ato.gov.au

## 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

Other given names

3 What is your home address in Australia?

Suburb/town/locality

State/territory

Postcode

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

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)?

4 What is your business address?

Suburb/town/locality

State/territory

Postcode

5 What is your date of birth?   /   /

6 On what basis are you paid? (select only one)  
Full-time employment  Part-time employment  Labour hire  Superannuation or annuity income stream  Casual employment

7 Are you: (select only one)  
An Australian resident for tax purposes  A foreign resident for tax purposes  OR A working holiday maker

8 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.

9 (a) Do you have a Higher Education Loan Program (HELP), 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

(b) Do you have a Financial Supplement 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

/   /

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 Immigration and Border Protection website at [border.gov.au](http://border.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](http://ato.gov.au/whmreg)

For the tax table "working holiday maker" visit our website at [ato.gov.au/taxtables](http://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](http://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](http://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.

# Superannuation (super) standard choice form

## WHEN TO USE THE FORM

### Employers

Use this form to offer eligible employees their choice of super fund. You must fill in the details of your nominated super fund, also known as your default fund, before giving the form to employees.

Give this form to an employee when:

- you hire a new employee who is eligible to choose a super fund
- an existing eligible employee asks you for it
- you can no longer contribute to an employee's nominated super fund or it is no longer a complying fund
- you change your employer-nominated super fund and need to advise employees affected by this change.

### Employees

Use this form to advise an employer of your choice of super fund.

You must provide the required information so your employer can make contributions to your nominated super fund.

## ABOUT THE FORM

The *Standard choice form* has three sections:

- section A, which the employee completes by providing details of their choice of super fund, together with supporting documents.
- section B, which the employer completes by providing details of their nominated super fund (before they give the form to an employee).
- section C, which the employer completes to document the choice process for an employee.

Employers must retain the returned form as their record of the choice process. Completed forms must be retained for five years.

### ! Superannuation reform changes – SuperStream

SuperStream is a new standard for the way employers pay contributions and send information to super funds. This form collects information that employers will need when using SuperStream.

## SECTION A: EMPLOYEE TO COMPLETE

If you choose your own super fund you will need to obtain current information from your fund to complete items 3 or 4.

### Item 3

#### Nominating your APRA fund or RSA

Complete this item if you are nominating your own APRA fund (fund regulated by the Australian Prudential Regulation Authority) or a retirement savings account (RSA).

You must include the unique superannuation identifier (USI) provided by your fund.

You must attach a letter from the fund trustee or RSA provider confirming that the fund or RSA:

- is a complying fund or RSA, and
- will accept payments from your employer.

This letter may contain other information to help your employer make super contributions using the SuperStream standard.

### Item 4

#### Nominating your self-managed super fund (SMSF)

Complete this item if you are nominating a self-managed super fund (SMSF).

You must include your SMSF's ABN, bank account details and electronic service address (ESA) (so the fund can receive electronic messages and payments from your employer using SuperStream).

#### FIND OUT MORE

[ato.gov.au/SMSFSuperStream](https://ato.gov.au/SMSFSuperStream) – for information about how SuperStream applies to SMSFs

If you are using an SMSF message service provider they will provide you with an electronic service address alias to include as the ESA on the form.

You must attach copies of the following documents to support your SMSF choice:

- a document confirming that the fund is regulated – this can be printed from [superfundlookup.gov.au](https://superfundlookup.gov.au)
- a letter from the trustee of the SMSF confirming that the fund will accept payments from your employer – if you are the trustee, or a director of the corporate trustee, you can confirm acceptance by placing an 'X' in the relevant box on the form.

## Things you should know

- Your employer is not liable for the performance of the super fund you or they nominate
- You should not seek financial advice from your employer unless they are licensed to provide it
- Your employer is only required to accept one choice of fund from you in a 12-month period; however, they may accept more
- Your employer has two months after you return this form to them to action your request
- Any money you have in existing funds will remain there unless you arrange to transfer it (roll it over) to another fund – check the impact of any exit fees you will incur or benefits you may lose before leaving the fund (your employer cannot do this for you)
- If you quote your TFN to your employer for super purposes, they must provide it to the super fund

## You may have lost super

- It is important to keep track of your super – if you've ever changed your name, address or job, you may have lost track of some of your super
- Having several super accounts could mean that fees and charges are reducing your overall super investment
- You can register for our online services and use SuperSeeker to check all your super accounts, find any lost or ATO-held super and transfer your super into one account using a simple online form

#### FIND OUT MORE

- [ato.gov.au/superseeker](https://ato.gov.au/superseeker)
- [ato.gov.au/super](https://ato.gov.au/super) – for information about super or choosing a super fund
- [moneysmart.gov.au](https://moneysmart.gov.au) (on the Australian Securities & Investment Commission [ASIC] website) – search for 'choose super fund' for tips on how to choose a fund

## SECTIONS B & C: EMPLOYER TO COMPLETE

If an employee nominates their own super fund, they will provide information at section A that will assist you to prepare for, and make contributions to super funds using SuperStream.

### ➤ FIND OUT MORE

[ato.gov.au/simplifyingSuperStream](http://ato.gov.au/simplifyingSuperStream) – for more information on SuperStream.

## Section B

Complete section B before giving this form to your employee. The super fund you nominate must be authorised to offer a MySuper product. If you need to confirm your MySuper arrangements contact your default super fund.

Sign and date this section on the day you give the form to your employee.

## Section C

Complete section C after your employee returns this form to you. Record the date you accept your employee's choice of fund and the date that you act on the choice. Retain the form with your records. Do not send the form to the ATO or to super funds.

### ➤ FIND OUT MORE

- [ato.gov.au/employersuper](http://ato.gov.au/employersuper) – for more information on super, offering an employee a choice of fund or paying super contributions
- [apra.gov.au/RSE](http://apra.gov.au/RSE) – to find a super fund authorised to offer a MySuper product

## Things you should know

- The quarterly\* due dates for super contributions are:
  - 28 October
  - 28 January
  - 28 April
  - 28 July
- If you have not received an employee's completed form and a super contribution is due, you must make the payment to your nominated fund by the due date
- In the two months after you receive an employee's completed form, you can pay their super contributions to either the fund you have nominated or the fund they have nominated
- After the two-month period, you must make contribution payments to the fund the employee has nominated
- You do not have to action an employee's fund nomination if they have nominated a fund in the previous 12 months; however, you may choose to action their request

### ➤ FIND OUT MORE

- phone **13 10 20** between 8am and 6pm, Monday to Friday, to speak to a tax officer
- phone our publications ordering service on **1300 720 092** for copies of our publications
- write to us at  
**Australian Tax Office**  
**PO Box 3578**  
**Albury NSW 2640**

### ➤ HELP

- If you do not speak English well and want to talk to a tax officer, phone the Translating and Interpreting Service on **13 14 50** for help with your call.
- If you have a hearing or speech impairment and have access to appropriate TTY or modem equipment, phone **13 36 77**. If you do not have access to TTY or modem equipment, phone the Speech to Speech Relay Service on **1300 555 727**.

\* You can pay contributions more regularly than quarterly. For example, some employers pay fortnightly or monthly based on employee workplace agreements or arrangements with super funds.

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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](http://ato.gov.au) or contact us.

This publication was current at **August 2014**.

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**PUBLISHED BY**

Australian Taxation Office  
Canberra  
August 2014

JS 31287



For use by employers when offering employees a choice of fund and by employees to advise their employer of their chosen fund.

## Section A: Employee to complete

### 1 Choice of superannuation (super) fund

I request that all my future super contributions be paid to: (place an  in one of the boxes below)

The APRA fund or retirement savings account (RSA) I nominate  Complete items 2, 3 and 5

The self-managed super fund (SMSF) I nominate  Complete items 2, 4 and 5

The super fund nominated by my employer (in section B)  Complete items 2 and 5

### 2 Your details

Name

Employee identification number (if applicable)

Tax file number (TFN)

**!** You do not have to quote your TFN but if you do not provide it, your contributions may be taxed at a higher rate. Your TFN also helps you keep track of your super and allows you to make personal contributions to your fund.

### 3 Nominating your APRA fund or RSA

You will need current details from your APRA regulated fund or RSA to complete this item.

Fund ABN

Fund name

Fund address

Suburb/town

State/territory

Postcode

Fund phone

Unique superannuation identifier (USI)

Your account name (if applicable)

Your member number (if applicable)

#### Required documentation

You need to attach a letter from your fund stating that they are a complying fund and that they will accept contributions from your employer. Correct information about your super fund is needed for your employer to pay super contributions.



#### 4 Nominating your self-managed super fund (SMSF)

You will need current details from your SMSF trustee to complete this item.

Fund ABN

Fund name

Fund address

  

Suburb/town

State/territory

  

Postcode

   

Fund phone

         

Fund electronic service address (ESA)

Fund bank account

BSB code (please include all six numbers)

Account number

#### Required documentation

You need to attach a document confirming the SMSF is an ATO regulated super fund. You can locate and print a copy of the compliance status for your SMSF by searching using the ABN or fund name in the Super Fund Lookup service at <http://superfundlookup.gov.au/>

If you are the trustee, or a director of the corporate trustee you can confirm that your SMSF will accept contributions from your employer by making the following declaration (place an 'X' in the box below):

I am the trustee, or a director of the corporate trustee of the SMSF and I declare that the SMSF will accept contributions from my employer.

If you are not the trustee, or a director of the corporate trustee of the SMSF, then you must attach a letter from the trustee confirming that the fund will accept contributions from your employer.

#### 5 Signature and date

If you have nominated your own fund in Item 3 or 4, check that you have attached the required documentation and then place an 'X' in the box below.

I have attached the relevant documentation.

Signature

Date

Day

Month

Year

  /   /   

Return the completed form to your employer as soon as possible.

## Section B: Employer to complete

You must complete this section before giving the form to an employee who is eligible to choose the super fund into which you pay their super contributions.

**!** Sign and date the form when you give it to your employee.

### 6 Your details

Business name

ABN

Signature

Date

Day:  / Month:  / Year:

### 7 Your nominated super fund

If the employee does not choose their own super fund, you are required to pay super contributions on their behalf to the fund that you have nominated below:

Super fund name

Unique superannuation identifier (USI)

Phone (for the product disclosure statement for this fund)

Super fund website address

## Section C: Employer to complete

**!** Complete this section when your employee returns the form to you with section A completed.

### 8 Record of choice acceptance

In the two months after you receive the form from your employee you can make super contributions to either the fund you nominated or the fund the employee nominated. After the two-month period you must make payments to the fund chosen by the employee.

**!** If you don't meet your obligations, including paying your employee superannuation contributions to the correct fund, you may face penalties.

Date employee's choice is received

Day:  / Month:  / Year:

Date you act on your employee's choice

Day:  / Month:  / Year:

**!** Employers must keep the completed form for their own record for five years. **Do not send it to the Australian Taxation Office, the employer's nominated fund or the employee's nominated fund.**

### PRIVACY STATEMENT

The ATO does not collect this information; we provide this form as a means for employees to identify and provide necessary information to their employer. An employer is authorised to collect an employee's TFN under the *Superannuation Industry (Supervision) Act 1993*. It is not an offence for an employee not to quote their TFN. However, quoting a TFN reduces the risk of administrative errors and if the employee does not quote their TFN their contributions may be taxed at a higher rate. An employee can get more details regarding their privacy rights by contacting their superannuation fund.