

Thank you for downloading Pure Rail's Casual Application Pack.

Please find attached the following:-

- 1 Pure Rail Casual Sign up Application
- 2 Superannuation Form
- 3 First Day Induction Checklist – Protection Officer / Hand Signaller / Labourer (Please complete whichever applies to you only)
- 4 Tax File Declaration

Could you please do the following:-

- a) Complete and sign the above-noted Documents **numbered 1, 2, 3 and 4** and return to admin@purerail.com.au as soon as possible along **with COLOUR copies of:-**

- * **Your NEW AND OLD RIW Cards (Green and Blue)**
- * **OHS Whitecard (Front and back)**
- * **Drivers Licence (Front and back)**
- * **Copy of your most-recent Worksite Protection Plan**

(The attached forms should all be able to be processed without the need of a printer. Open the document, complete it and SAVE a copy before emailing back to us).

- b) Please send through your MTA RIW Card Number (20-000***) So Pure Rail can send you an Association request.
- c) Please log In to our website (www.purerail.com.au) and sign up to our members section. This will give you access to our Maps, Inductions etc. Please log in and familiarise yourself.
- d) If you do not hold a current ARTC National Contractor Induction Please go to:-
<http://www.artc.com.au/work/contractors/inductions/>
The **new** induction has been developed in 2016 and will expire in 2021.

If you have not used ARTC Realm before please create a new account and proceed to the induction.

Once you have sat the induction, please:-

1. Print the Card
2. Sign the Card
3. Scan a copy through to admin@purerail.com.au

You will also need to ensure that your Pegasus RSW Card maintainer uploads this onto your

Pegasus RSW Card.

- e) Take a look at the new ARTC and Downer training requirements for 2020 works under our Safety Notices.
Downer Edi has an online induction available – you must complete “Zero Harm” and Send a copy through to us should you wish to work with Downer in 2020.
ARTC’s Training must be fulfilled through an RTO – I have dates for sessions in Sydney through SCRT and Tuggerah through Go-Train please let me know if you wish for me to book you in.

ARTC now have new training underway to ensure access to their sites is granted for 2020.

Are you prepared?

Please read our safety notices under the members portal for more information.
See Etap Training and Amendments to Rail Procedures.

Thanks again for your interest in working with Pure Rail.

If you have any questions, please feel free to contact our Operations team -
Helen/Daniel/Sarah/Bianca (operations@purerail.com.au).

CASUAL EMPLOYMENT APPLICATION



PLEASE COMPLETE ALL SECTIONS - Please contact PURE RAIL if you have any questions or concerns

PERSONAL DETAILS

First Name

Last Name

Address

Suburb

State /
Postcode

Phone

Mobile

Date of birth

Email

Emergency Contact

Emergency Contact Number

Shirt Size

SUPERANNUATION - Please attach a Super Choice Form

Superannuation Fund

Membership Number

Tax File Number

Do you Claim the Tax Free Threshold: (Y) (N)

PAYMENT INFORMATION - All payments are made electronically

BSB Number

Account Number

Your Account Name

RAIL COMPETENCIES

Pegasus Number

Pegasus MTA Number

Card Managed by

Please select you current competencies

- ☐ Hand Signaller Level 1
- ☐ Hand Signaller Level 2
- ☐ Protection Officer Level 1
- ☐ Protection Officer Level 2
- ☐ Protection Officer Level 3
- ☐ Protection Officer Level 4
- ☐ 52/53

- ☐ Safe Working Level 1
- ☐ Safe Working Level 2
- ☐ Track Vehicle Operator
- ☐ Track Machine Operator
- ☐ Labourer
- ☐ Aluminothemic Welder
- ☐ Ultrasonic Tester

CASUAL EMPLOYMENT APPLICATION



RAIL COMPETENCIES

Current Inductions

ARTC National Contractor
ARTC Hunter Bulk
ARTC Electrical
ARTC Sydney to Ivanhoe
ARTC Port Botany to Craighburn
AK Car Induction

Ballast Train Unloading
Botany Rail Yards - Environmental
CRN Induction - General
CRN Global Mandatory
Daracon
JHG - General

JHG - Global Mandatory
NCIGNERL Safety Induction
PWCS
Shoulder Ballast Cleaning Project Induction
TFNSW

Do you have experience working in Kooragang/PortWaratah? If so please provide details.

Drivers Licences

☐ LR - Light Rigid

☐ MR - Medium Rigid

☐ HR - Heavy Rigid

☐ HC - Heavy Combination

☐ MC- Multi Combination

☐ Car

Have you had any previous breaches within the Rail industry within the last 12 months? ☐ Yes ☐ No
If so, please provide details.

MEDICAL HISTORY

Do you have a pre-existing injury or medical condition/disability that would affect your ability to do this work? ☐ Yes ☐ No

If so, can you provide details of the injury/disability or medical condition, and any current restrictions it may have on your ability to do this work?

Are you aware of Pure Rail Drug and Alcohol Policy? ☐ Yes ☐ No

I hereby declare that the above details provided are true to the best of my knowledge

Signature _____

Date _____

Once your application has been completed you can either:-

- 1) Email to admin@purerail.com.au OR
- 2) Post to PO Box 141 HRMC NSW 2310.



Choice of super fund: standard choice form

Complete this form if you are an:

- employer with employees who are eligible to choose a super fund, **OR**
- employee who is eligible to choose a super fund.

When completing this form please use capital letters and a black or blue pen. Make sure you sign and date the completed form.

SECTION A Employee to complete

STEP 1 Your details

First name

Surname

Employee identification number (if applicable)

Tax File Number (TFN)

Refer overleaf for information on TFN.

STEP 2 Your choice

I request all of my future super contributions to be paid to:

☒ OPTION 1 – My Employer's default fund **DO STEP 3 & 5**

☒ OPTION 2 – My own choice **DO STEP 4 & 5**

STEP 3 Your Cbus membership number

I am already a member of Cbus and want my super paid into my existing account.

STEP 4 Details of my chosen super fund

Fund name

Fund address

Suburb/Town

State/Territory Postcode

Member number (if applicable)

Account name

Superannuation fund's Australian Business Number (ABN) (if applicable)

Unique Superannuation Identifier (USI) (if applicable)

Daytime phone number ()

Appropriate documentation

You need to attach a letter from your fund or SMSF stating that they are a complying fund and that they will accept contributions from your employer.

Is this a SMSF?

☐ 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.

- You need to attach a document confirming the SMSF is an ATO regulated super fund.

• Fund bank account

BSB code (please include all six numbers)

Account number

Fund electronic service address (ESA)

Your employer is not required to accept your choice of fund if you have not provided the appropriate documents.

STEP 5 Sign and date

Date

Do not send a copy of this form to the Australian Taxation Office (ATO) or your superannuation fund. Give this to your employer.

SECTION B Employer to complete

STEP 6 Your details

Business name

ABN

SIGN HERE

X

Date

STEP 7 Your employer default super fund

If your employee does not choose a different super fund, super contributions will be paid to the following fund on behalf of this employee (unless the employee has previously chosen a different fund):

Fund Name

Unique Superannuation Identifier (USI) (if applicable)

For the Product Disclosure Statement (PDS) for this fund (if applicable)

Phone

Fund's website

FOR YOUR RECORDS



This section must be completed when the employee returns the form to you with a completed Section A.

Date valid choice is accepted

Date you act on your employee's valid choice



Give a copy of this form to your employee after you have completed Section B.



Do not send a copy of this form to the Australian Taxation Office (ATO) or your superannuation fund. You must keep a copy for your own records for a period of five years.

When you receive this form and all of the required information from your employee and where an employee has chosen a fund, any contributions in the two months after receiving the form can be made to either your employer default fund or your employees chosen fund. Contributions after the two months must be paid to the employees chosen fund. If they choose to stay with the fund you have chosen, make contributions as required.

Choosing a super fund: How to complete your standard choice form

BEFORE YOU COMPLETE THIS FORM

Before you complete your standard choice form, you should read 'Super Decisions'. This document has been prepared by the Australian Securities and Investments Commission (ASIC) to help you understand more about super and make better super decisions. To obtain a copy visit www.moneysmart.gov.au or phone **1300 300 630**.

For more information about choosing a super fund, you should visit www.ato.gov.au or phone **13 10 20** between 8am and 6pm Monday to Friday, to speak to a tax officer.

MORE INFORMATION

For individuals: visit www.ato.gov.au to read the following publications:

- Standard choice form (NAT 13080), and

For employers:

- Super – what employers need to know (NAT 71038).

For more information:

- visit www.ato.gov.au
- visit ASIC's Moneysmart website for financial tips and safety checks at www.moneysmart.gov.au
- subscribe to 'What's New' at www.ato.gov.au to receive regular updates
- phone the ATO on **13 10 20** between 8am and 6pm, Monday to Friday, to speak to a tax officer.

HOW TO COMPLETE THIS FORM: EMPLOYEES

If you are an employee and you are eligible to choose a super fund, your employer must give you this form to complete after they have completed Section B. You can then complete Section A and return the form to your employer.

STEP 1 Your details

Provide your personal details.

Supplying your TFN is optional. However, if you quote your TFN to your employer for super purposes, your employer must provide it to the super fund they pay your super to. Because of this:

- your super fund will be able to accept all types of contributions they receive for you (subject to fund rules)
- you may not have to pay extra tax on your contributions
- other than the tax that may ordinarily apply, no additional tax will be deducted when you start drawing down your super benefits, and
- it is easier to keep track of different super accounts in your name so you receive all your super when you retire.

STEP 2 Your choice

Complete this question by placing an 'x' in one of the boxes.

Option 1: Stay with your employer's super fund

If you don't make a choice, your employer's super contributions will be paid into a fund chosen by your employer. Your employer is not liable for the performance of the super fund you choose or the employer fund they choose on your behalf.

Do not seek financial advice from your employer unless they are licensed to provide it. You can choose a different fund later if you like.

Option 2: Choose a new super fund

You can choose the super fund you want your employer super contributions paid to. Any money you have in existing funds will remain there unless you transfer it (roll it over) to another fund.

Check the impact of any exit fees, or benefits you may lose, before leaving the fund. Your employer cannot do this for you. Your employer is only required to accept one standard choice form from you every 12 months. If you choose this option, go to Step 4.

STEP 3

I am already a member of Cbus and want my super paid into my existing account

Provide your membership number.

STEP 4

Details of my chosen superannuation fund

Provide details of your chosen super fund.

STEP 5

Sign and date



Give this form to your employer and follow up with them to ensure your choice has been acted on within two months of giving them your form.



Do not send a copy of this form to the Australian Taxation Office (ATO) or your superannuation fund. Just keep a copy for your own records.

HOW TO COMPLETE THIS FORM: EMPLOYERS

You must complete Section B of the form before you give the form to your eligible employee.

STEP 6 Your details

Provide your details.

STEP 7

Your employer default super fund

If you wish to choose Cbus as your nominated employer (default) fund, the details have already been completed for you.



Give a copy of this form to your employee after you have completed Section B.

When your employee completes this form and returns it to you, you have two months to start paying contributions to your employee's new fund. If they stay with the fund you have chosen, make sure you pay super contributions for them to meet your SG obligations and the rules of that fund.



Do not send a copy of this form to the Australian Taxation Office (ATO) or your super fund. However, keep a copy for your own records for a period of five years.

This information is about Cbus. It doesn't take into account your specific needs, so you should look at your own financial position, objectives and requirements before making any financial decisions. Read the Cbus Product Disclosure Statement to decide whether Cbus is right for you.

Contact **1300 361 784** or visit www.cbussuper.com.au for a copy.

Cbus' Trustee is United Super Pty Ltd. ABN 46 006 261 623 AFSL 233792 Cbus ABN 75 493 363 262



Superannuation fund nomination

WHEN TO USE THIS FORM

You complete this form to nominate a superannuation fund or retirement savings account (RSA) to receive the superannuation entitlements we hold for you, including unclaimed superannuation.

Making an electronic nomination

For fast service, you can make your nomination online at ato.gov.au/superseeker

This service provides you with details of all your accounts held by superannuation funds, including the account number and fund contact details, as well as any accounts we hold on your behalf. You can also consolidate your superannuation accounts.

➤ MORE INFORMATION

If you need help with completing this form, phone us on **13 10 20** between 8.00am and 6.00pm, Monday to Friday.

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.

COMPLETING THIS FORM

- You must answer **all** questions.
- Place ☐ in **all** applicable boxes.

Completing section A: your details

Complete your details.

Completing section B: fund details

Before providing the details of the superannuation fund or RSA you want to nominate, check that both the following apply to the fund/RSA:

- it is a complying superannuation fund
- it will accept superannuation payments from the ATO.

➤ To check the complying status of your fund/RSA, use the Super Fund Lookup service at abn.business.gov.au

Contact your fund/RSA to obtain:

- their Australian business number (ABN)
- the unique superannuation identifier (USI) – to ensure payment is made to the correct superannuation product
- the member account number the superannuation payments should be allocated to.

We recommend you ensure your fund/RSA has the same name and contact details for you as we have. Any discrepancies in these details could result in delays in processing your superannuation payments.

Section A: Your details

1 **Tax file number (TFN)**

① We 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 but not providing it may lead to delays in processing your nomination.

2 **Full name**

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

First given name

Other given names

3 **Date of birth** / /

4 **Daytime phone number**

5 **Current residential address**


Suburb/town

State/territory

Postcode

6 **Email address**

Section B: Fund details

 Read the instructions at the start of this form to help you complete this section.


7 The fund's/RSA's ABN

8 Full name of superannuation fund/RSA

9 Unique superannuation identifier

10 Member account number

11 Member account name

 This nomination form will continue to apply until either:

- ☐ you nominate a new complying superannuation fund or RSA
- ☐ the fund or RSA you have nominated advises us that they will no longer accept payments.

Section C: Signature

Penalties

The tax law imposes heavy penalties for giving false or misleading information.

Privacy

The ATO is a government agency bound by the *Privacy Act 1988* in terms of collection and handling of personal information and tax file numbers (TFNs). For further information about privacy law notices please go to ato.gov.au/privacy

Signature

Date

Day Month Year
 / /

Lodging your nomination form

Mail it to:

Australian Taxation Office
PO Box 3578
ALBURY NSW 2640

First Day Induction Checklist Form – Handsignaller

Associated Information Checklist

- Pure Rail Signup form completed and returned
- Superchoice form completed and returned
- Tax File declaration completed, signed and returned.
- Letter of engagement signed and returned
- Aware of Safety Management System
- Aware of Quality Management System
- Aware of Policies and Procedures

Safety

- ? How long have you worked in the railway industry?
- ? What current roles do you hold? HS1 HS2
- ? Have you worked on a TWA in the past 12 months? YES NO
- ? Have you worked on a LX in the past 12 months? YES NO
- ? Can you show evidence of the WOT authorities? YES NO
- ? Have you worked on multiple lines recently? YES NO
- ? Where? _____
- ? When sent to a new location are you able to identify your location, lines and signal location? _____
- ? Is there an area in safe working you think you can improve on, or would like training in?

- ? Do you have an RTS register? YES NO

Applicant Name: Signed: Date:	
Pure Rail Representative Signed:	

First Day Induction Checklist Form – Protection Officer

Associated Information Checklist

- Pure Rail Signup form completed and returned
- Superchoice form completed and returned
- Tax File declaration completed, signed and returned.
- Letter of engagement signed and returned
- Aware of Safety Management System
- Aware of Quality Management System
- Aware of Policies and Procedures

Safety

- ? How long have you worked in the railways? _____
- ? What current roles do you hold? _____
- ? What authorities have you taken out recently? LOW CSB TOA TWA LPA
- ? How long since? _____
- ? Where? _____
- ? Can you show evidence of the WOT authorities? YES NO
- ? Have you worked on multiple lines recently? YES NO
- ? Where? _____
- ? What authorities have you taken out on multiple lines? LOW CSB TOA TWA LPA
- ? How long since you have taken these out? _____
- ? When sent to a new location are you able to identify your location, lines and signal location? _____
- ? Is there any safe working area you think you can improve on, or would like training in?

- ? Do you store your detonators as per ARTC rules and procedures? YES NO

Applicant Name: Signed: Date:	
Pure Rail Representative Signed:	

First Day Induction Checklist Form Track Workers



PO Box 141 HRMC NSW 2310
E: admin@purerail.com.au
M: 0401 805 349 or 0421 566 531
W: www.purerail.com.au

Information

- ☐ Pure Rail Signup form completed and returned
- ☐ Superchoice form completed and returned
- ☐ Tax File declaration completed, signed and returned.
- ☐ Letter of engagement signed and returned
- ☐ Aware of Safety Management System
- ☐ Aware of Quality Management System
- ☐ Aware of Policies and Procedures

Experiences

Have you laboured for welders?	YES	NO	
How regularly do you work with welders?	Rarely	Sometimes	Often
How long have you worked with welders?	Weeks	Months	Years
Can you clip and unclip track?	YES	NO	
Are you familiar with a track jack?	YES	NO	
How regularly have you worked using a track jack?	Rarely	Sometimes	Often
How long have you worked using a track jack?	Weeks	Months	Years

What types of labour have you provided for? E.g. Earthworks, Re-Railing. _____

What other tickets do you have E.g. Ballast Unloading, Working at Heights. _____

Can you perform Civil Works? _____

Other Rail Experiences _____

Pure Rail Representative Name _____

Signed: _____

Date _____

Applicant Name: _____

Signed _____

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 do not 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
- have reached 60 years of age and started a super benefit that does not include an untaxed element for that benefit.
- are receiving superannuation benefits from a super fund and have been taken to have quoted your TFN to the trustee of the super fund.

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 your TFN.

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
- visit your nearest shopfront (phone us on **13 28 61** to make an appointment).

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.



Australian Government
Australian Taxation Office

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 have not 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 does not 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/supereligibility

Question 2–5

Complete with your personal information.

Question 6

On what basis are you paid?

Check with your payer if you are not sure.

Question 7

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, 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

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. If you answer **no**, you must also answer **no** at question 10.

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.

Otherwise answer **no**.

- ! 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 9

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

– Claim tax offsets with only one payer

You are not entitled to reduce your withholding amounts, or claim the seniors and pensioners tax offset (SAPTO), with more than one payer at the same time.

If you receive income from more than one source and need help with this question, phone **1300 360 221** between 8.00am and 6.00pm, Monday to Friday.

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 choose to claim SAPTO with this payer. To reduce the amount withheld from payments you receive during the year from this payer, you will also need to complete a *Withholding declaration* (NAT 3093).

Answer **no** if one of the following applies:

- you are not eligible for SAPTO
- you are already claiming SAPTO with another payer
- you are eligible but want to claim your entitlement to the tax offset as a lump sum in your end-of-year income tax assessment.

➤ For more information about your eligibility to claim the tax offset or rebate income, visit ato.gov.au/taxoffsets

Question 10

Do you want to claim a zone, overseas forces or invalid and invalid carer tax offset by reducing the amount withheld from payments made to you?

⊖ Claim tax offsets with only one payer

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

You may be eligible for one or more of the following:

- a zone tax offset if you live or work in certain remote or isolated areas of Australia
- an overseas forces tax offset if you serve overseas as a member of Australia's Defence Force or a United Nations armed force
- an invalid and invalid carer tax offset.

Answer **yes** to this question if you are eligible and choose to receive tax offsets by reducing the amount withheld from payments made to you from this payer. You also need to complete a *Withholding declaration* (NAT 3093).

Answer **no** to this question if you are either:

- not eligible for the tax offsets
- a foreign resident
- choose to receive any of these tax offsets as an end-of-year lump sum through the tax system
- are already claiming the offset from another payer.

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

Question 11

(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).

(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

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

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/superseeker**

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**:

- *Withholding declaration* (NAT 3093) if you want to
 - claim entitlement to the seniors and pensioners tax offset (question 9) or other tax offsets (question 10)
 - change information you previously provided in a TFN declaration.
- *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 **July 2016**.

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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 immi.gov.au

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 guidelines issued under the *Privacy Act 1988* require you 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.