



Income statements

Find out how to access your end of year income statement and what to do if its missing, incorrect, or not tax ready.

Access your income statement

How to find your income statement in ATO online services through myGov or the ATO app.

Income statement not tax ready

What to do if your employer hasn't finalised the data for your income statement and marked it as Tax ready.

Lost or missing payment summary

What to do if your employer hasn't provided you a payment summary or you can't find it.

Incorrect reportable employer super contributions

How to correct an income statement or payment summary if compulsory super is reported as reportable super contributions.

Access your income statement

How to find your income statement in ATO online services through myGov or the ATO app.

Last updated 11 June 2024

On this page

How you receive your income statement

Income statements through ATO online services

Find your income statement in ATO online services

Get your income statement from your tax agent

How you receive your income statement

Your employer will provide you with your end of year statement as either:

- an income statement – if your employer reports to us through Single Touch Payroll (STP)
- a payment summary – if your employer is **not** yet reporting through STP they will continue to provide you with a payment summary by 14 July.

Your employer should let you know if you will receive an income statement or payment summary. You should talk to them if you are unsure.

Your employer doesn't have to give you a payment summary if they report through STP.

Your income statement is available to access in ATO online services through myGov or the ATO app. If you don't have a myGov account, you will need to create a myGov account and link it to the ATO.

Most employers have until 14 July to finalise their data. Your employer will let you know if there are any delays in the finalisation of your income statement.

If you have more than one employer

If you have **more than one** employer, you may receive both an income statement and a payment summary. You will need to check that income from your payment summary is in your tax return. Your payment summary details may pre-fill for you if you lodge online, otherwise you need to enter it manually.

Incorrect income statement

If your income statement information is incorrect, you should contact your employer (or employers). If they have made an error, they can usually correct it.

Find out what you can do if you have a **lost or missing or incorrect** payment summary.

Income statements through ATO online services

If your employer is reporting through STP, you will receive an income statement.

You can [find your income statement in ATO online services](#) through myGov or the ATO app.

Your income statement will show your year-to-date:

- salary and wages
- tax that has been withheld
- super.

You will need to wait until your employer marks your income statement as **'Tax ready'** before you prepare and lodge your tax return.

Employers have until 14 July to finalise their data.

It is important that you don't use any information that is not marked **'Tax ready'** as your employer may finalise your income statement with different amounts.

If you lodge before the statement is **'Tax ready'**, you may have to amend your tax return.

We will send a notification to your myGov inbox when all of your income statements are '**Tax ready**'.

You will need to speak to your employer if after 31 July your income statement is not tax ready in ATO online services.


Find your income statement in ATO online services

To find your income statement, you can either sign in to:

- [ATO online services through myGov](#)
- [ATO online services through the ATO app](#).

ATO online services through myGov

If you're accessing ATO online services through myGov, you need to:

- [sign in to myGov](#) 
- select **ATO online services**
- select **Employment**
- select **Income statement**.

On the screen you will see your income from your employer or employers for the income year, and the tax that has been withheld.

ATO online services through the ATO app

If you're accessing ATO online services through the ATO app, you need to:

- login to ATO online services in the app
- select **Employment**
- select the **income year**.

If you can't access your information through ATO online services, you can contact us for a copy of your income statement information.

Get your income statement from your tax agent

Your tax agent will be able to access your income statement or payment summary information through either:

- their software
- Online services for agents.

Your agent will need to wait until the income statement has been marked as **Tax ready** to prepare and lodge your return.

Employers have until 14 July to finalise their data, they will let you know if there are any delays in the finalisation of your income statement.

We will send a notification to your myGov inbox when all of your income statements are **Tax ready**.

QC 58694

Income statement not tax ready

What to do if your employer hasn't finalised the data for your income statement and marked it as Tax ready.

Last updated 11 June 2024

On this page

If your income statement is not tax ready

Not tax ready and your tax return

Receiving both an income statement and a payment summary

If you have more than one employer

Keeping your records

If your income statement is not tax ready

When your employer finalises your tax and super details it will show the status **Tax ready**. You can use the information in your income statement when it is **Tax ready**.

You will see a red box in ATO online services that says **Not tax ready** if your data hasn't been finalised by your employer. You will need to speak to your employer to find out when they will finalise your statement.

If your employer is unable to make your income statement **Tax ready**, they will need to provide you with a payment summary. If your employer is no longer in business you will need to **estimate your income** and withholding details and include this in your return.

Not tax ready and your tax return

We recommend waiting until your income statement is **Tax ready** before preparing and lodging your tax return. This is because the amounts may change when your employer finalises your income statement.

If you choose to lodge your tax return before your income statement shows tax ready, you will need to review your information and any amounts that are available through pre-fill. You will need to confirm the information is correct before you submit your tax return.

Remember, if you choose to use information from your income statement before it is tax ready to lodge your tax return:

- your employer may finalise your income statement with different amounts
- you may need to **amend your tax return** and additional tax may be payable.

Receiving both an income statement and a payment summary

If you receive both an income statement and a payment summary from the same employer, you will need to check with them which you should use. They may each contain different income amounts.

If you have more than one employer

If you have more than one employer you may have more than one income statement or payment summary. You might also receive an income statement from one employer and a payment summary from another.

You will need to check that the income from all income statements and payment summaries are in your tax return. If you lodge your tax return with myTax you can pre-fill this information.

You will still need to check that the information is all there and correct. You might need to enter it manually or adjust the details if they are incorrect.

Keeping your records

In order to prepare and lodge an accurate tax return and support the claims you make, you need to **keep thorough records**.

You need to be able to show how you arrived at the income and tax withheld figures. In some cases, you may need to provide written evidence of how you work out the figures, if we ask you.

QC 16580

Lost or missing payment summary

What to do if your employer hasn't provided you a payment summary or you can't find it.

Last updated 11 June 2024

On this page

[Changes to payment summaries](#)

[Lost, missing or destroyed payment summary](#)

[Incorrect payment summary](#)

[If you find your payment summary](#)

Changes to payment summaries

Most employers now report your income and pay your tax and super directly each pay day through Single Touch Payroll (STP).

You may not receive a payment summary from your employer if they are reporting through STP. Instead, you get an **income statement** through ATO online services in myGov.

There is no requirement for your employer to give you a payment summary if they report through STP. If your employer is **not** yet reporting through STP they will continue to provide you with a payment summary by 14 July.

If you have **more than one** employer, you may receive both an income statement and a payment summary.

Lost, missing or destroyed payment summary

If your payment summary is lost, missing or destroyed you can get the information you need by:

- requesting a copy from your employer or payer
- requesting a letter from your employer or payer stating details of your income and the amount of tax withheld
- using the **prefilling service** to automatically load your payment summary and other information into your tax return using myTax
- reviewing your payslips, timesheets and bank statements.

You no longer require a statutory declaration where you don't have a copy of your payment summary.

If you are unable to get accurate information from these sources, you will need to estimate your income and withholding details. Include the estimates in your tax return.

Use our gross pay estimator, to help you estimate your income. This will give you an estimate of your gross pay using your net pay for a particular pay period, either weekly, fortnightly or monthly.

Incorrect payment summary

If your payment summary information is incorrect, you should contact your employer (or employers). If they have made an error, they can usually correct it.

If you find your payment summary

If you find your payment summary and haven't lodged your tax return, make sure you use the amounts shown on your payment summary.

If you have already lodged your tax return and the amounts on your payment summary are different, you must **request an amendment to your tax return**.

Keeping your records

In order to prepare and lodge an accurate tax return and support the claims you make, you need to **keep thorough records**.

You need to be able to show how you arrived at the income and tax withheld figures. In some cases, you may need to provide written evidence of how you work out the figures, if we ask you.

QC 72681

Incorrect reportable employer super contributions

How to correct an income statement or payment summary if compulsory super is reported as reportable super contributions.

Last updated 11 June 2024

On this page

Reportable employer super contributions

What to do if the super amounts are incorrect

Lodge an amendment to your tax return

Reportable employer super contributions

Some employers incorrectly include compulsory super amounts as reportable employer super contributions on their employees' income statements or payment summaries. This includes:

- super guarantee contributions
- industrial agreement (award) super contributions.

Reportable employer super contributions should only include additional super contributions made by an employer, for example, the super contributions made on behalf of an employee under a salary sacrifice arrangement.

What to do if the super amounts are incorrect

If you have compulsory super amounts incorrectly included on your income statement or payment summary, and:

- you haven't lodged your tax return, you can ask your employer to correct that figure
- have lodged your tax return, you lodge an amendment to your tax return.

Lodge an amendment to your tax return

If you have already lodged your tax return with the incorrect information, you may need to lodge an amendment request. Lodge an amendment if any of the following apply to you:

- Seniors and pensioner tax offset
- Superannuation contribution on behalf of your spouse tax offset

- Invalid and invalid carer tax offset
- Zone tax offset when claiming dependants
- Deduction for personal superannuation contributions
- Employee share scheme
- Liable for Medicare levy surcharge
- Entitled to superannuation co-contribution
- Higher Education Loan Program (HELP), Student Financial Supplement Scheme (SFSS), Student Start-up Loan (SSL) or Trade Support Loan (TSL) (Australian Apprenticeship Support Loans (AASL) from 1 January 2024) debt
- Benefits from or have to pay amounts to Centrelink or Child Support Agency
- Non-commercial business losses
- Low income super contribution for the 2016–17 and prior income years
- Low income superannuation tax offset for 2017–18 and future income years.

QC 23296

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 and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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