



 Print whole section

# myTax 2020 How to personalise your tax return

How to personalise your return using myTax.

Last updated 7 March 2023

Complete the **Personalise return** screen by selecting items that apply to you.

## Completing this section

We make some selections for you, based on:

- pre-fill information
- data we have on our records, such as
  - information from your last year's tax return
  - your uploaded data from the ATO app's myDeductions tool.

You can't remove any selections we make for you, even if you think the circumstances do not apply to you. For more information, read [Can't remove a selection?](#) below.

If you've used our ATO app's myDeductions tool during the year but not yet uploaded your data to the ATO, read [myDeductions tool](#) below.

Make other selections that may apply to include them in your tax return. This will tailor your tax return to your situation on the **Prepare return** screen.

- When you progress to the **Prepare return** screen, you may find that you have missed a selection.
- Even if you are part way through your return, you can simply return to the **Personalise screen** and make further selections.

[Watch our tutorial](#) for a demonstration on how to personalise your tax return.

1. Check the answer to the question **Were you an Australian resident for tax purposes from 1 July 2019 to 30 June 2020?**

For more information, see [Were you an Australian resident for tax purposes](#).

If **Yes**, go to step 3.

If **No**, go to step 2.

2. If you were a resident for part of the year, enter the dates you were a resident.

If you were not a resident at any time during the year, leave both date fields blank.

3. Answer the question **Did you have a spouse at any time between 1 July 2019 and 30 June 2020?**

For more information, see [Did you have a spouse?](#)

**Note:** We may have populated this for you based on information from your 2018–19 tax return.

4. Make selections that may apply to include them in your tax return.

If you are unsure which items apply to you, or to read more about those items, select from the links below:

- [Salary, wages or other income on an income statement/payment summary, Australian Government payments, or First home super saver \(FHSS\) scheme payment](#)
- [Income from Australian super and annuity funds](#)
- [Australian interest, or other Australian income or losses from investments or property](#)  
This includes [Capital gains tax \(CGT\) related items](#).
- [Sole trader or business income or losses, partnership or trust distributions \(not from a managed fund\)](#)  
This includes [Personal services income](#).
- [Foreign income](#)
- [All other income, including employee share schemes](#)
- [Deductions](#)
- [Tax losses of earlier income years](#)
- [Tax offsets, adjustments or credit for early payment](#)

If you [can't see an item to select](#), it's because it will already be shown on the **Prepare return** screen or is not required to be included in your tax return.

5. Select **Next** to go to the **Prepare return** screen.

#### See also

- [Income earned through the sharing economy or other marketplaces](#)
- [Cash income](#)

### Want to lodge a nil return?

If you don't need to select any items because you wish to lodge a nil return, then select **Next** at the bottom of the **Personalise return** screen, and follow the instructions.

### Watch our tutorial

This video shows you how to personalise your tax return.

**Media:** How to personalise your return in myTax

<http://tv.ato.gov.au/ato-tv/media?v=bd1bdiuboiho6f>  (Duration: 3:32)

You can watch [How to personalise your myTax return](#)  in full screen on atoTV.

We also have a range of [video tutorials](#)  that may assist you using myTax.

### Can't see an item to select?

Certain items apply to everyone and they are always displayed on the **Prepare return** screen.

These items are:

- [Medicare levy reduction or exemption](#)
- [Medicare levy surcharge](#)
- [Private health insurance](#)
- [Income tests](#)

Also, you are not required to make a selection on the **Personalise return** screen for any of the following:

- low income tax offset
- low and middle income tax offset
- PAYG instalments
- Study and training support loans including
  - Higher Education Loan Program (HELP)
  - Vocational and Educational Training Student Loan (VSL)
  - Student Financial Supplement Scheme (SFSS)
  - Trade Support Loan (TSL) debt
  - Student Start-up Loan (SSL)
  - ABSTUDY Student Start-up Loan (ABSTUDY SSL).

We use the information in your tax return and our records to include these in your notice of assessment.

**Can't remove a selection?**



**myDeductions tool**



**Were you an Australian resident for tax purposes?**



**Did you have a spouse?**



**Income**



## Deductions

---

### Tax offsets, adjustments or credit for early payments

---

### Income earned through the sharing economy or other marketplaces

---

### Cash income

---

### COVID-19 measures and support

---

QC 62395

## Can't remove a selection?

Last updated 7 March 2023

Where we make a selection for you, it is based on the information:

- provided to us by various organisations including employers, payers, financial institutions and other government departments
- we have on our records, such as from:
  - your last year's tax return
  - your uploaded data from the ATO app's myDeductions tool
  - the Depreciation and capital allowances tool or the Personal services income decision tool.

You will not be able to remove the selection but can delete any pre-filled information that is not relevant to you from the **Prepare return** screen.

If we make a selection for you but you believe it does not apply to you, it may be because the information was provided to us incorrectly or you may not be aware of how the payment was made to you.

## Example - Business income statement/payment summary

The **Business/Sole trader income or loss** may be pre-selected if you received payments made:

- under a voluntary agreement
- under a labour-hire arrangement, or
- that are other specific payments.

Whilst you may think you are not in business or a sole trader, the payment was made as business and personal services income instead of employment income, which is what you might have expected. You should review the pre-filled information on the **Prepare return** screen and make any necessary adjustments (if required). If you believe the payment was made incorrectly, contact the payer so they can update their records and provide us with correct information.

QC 62395

## myDeductions tool

Last updated 7 March 2023

If you didn't use the ATO app's [myDeductions](#) tool, you can enter your deductions directly into myTax.

If you did use myDeductions, data you upload can be pre-filled into myTax.

If you've started myTax, you can upload your data from the app as follows:

1. Ensure you have the latest version of the ATO app installed
2. Open myDeductions in the ATO app
3. Go to 'Settings'
4. Select 'Upload to tax return' and complete the process

You can then close the ATO app and return to myTax.

In myTax, expand the 'Did you use the ATO app's myDeductions tool during the year?' panel by selecting the 'How to upload' link.

5. Select **Get myDeductions** in the panel to pre-fill your return with your data. myTax will display a message to indicate whether your deductions have been included.

For more information, see [myDeductions – FAQs](#).

If you uploaded your data from the app before you've started myTax, your data will be pre-filled.

QC 62395

## Were you an Australian resident for tax purposes?

Last updated 7 March 2023

Based on information from your last year's tax return, we have made the selection for you. If your circumstances are different for 2019–20, you may need to change your answer.

If you were an Australian resident for tax purposes from 1 July 2019 to 30 June 2020, select **Yes**. Otherwise, select **No** and enter only the dates when you were a resident.

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 live here permanently

- have been in Australia continuously for six months or more, and for most of that time you worked in the one job and lived at the same place
- have been in Australia for more than six months during 2019–20, unless your usual home is overseas and you do not intend to live in Australia
- go overseas temporarily and you do not set up a permanent home in another country, or
- are an overseas student who has come to Australia to study and are enrolled in a course that is more than six months long.

If you need help in deciding whether or not you are an Australian resident for tax purposes, we have online tools to help you. For more information, see [Work out your residency status for tax purposes](#).

QC 62395

## Did you have a spouse?

**Last updated** 7 March 2023

Based on information from your last year's tax return, we have made the selection for you. If your circumstances are different for 2019–20, you must change your answer.

If you had a spouse at any time between 1 July 2019 and 30 June 2020, select **Yes**. You will then need to provide your spouse details on the **Prepare return** screen.

Your spouse includes another person (of any sex) who:

- you were in a relationship with that was registered under a prescribed state or territory law
- although not legally married to you, lived with you on a genuine domestic basis in a relationship as a couple.

# Income

Last updated 7 March 2023

Based on the selections on the **Personalise return** screen, myTax will automatically display the selected income items at the **Prepare return** screen.

If you are unsure which items apply to you, or to read more about these items, select from the links below.

Income includes:

- [Salary, wages or other income on an income statement/payment summary, Australian Government payments, or First home super saver \(FHSS\) scheme payment](#)  
This includes [Capital gains tax \(CGT\) related items](#).
- [Income from Australian super and annuity funds](#)
- [Australian interest, or other Australian income or losses from investments or property](#)  
This includes [Capital gains tax \(CGT\) related items](#).
- [Sole traders or you had business income or losses, partnership or trust distributions \(not from a managed fund\)](#)  
This includes [Personal services income](#).
- [Foreign income](#)
- [All other income, including employee share schemes](#)

## **Salary, wages or other income on an income statement/payment summary, Australian Government payments or First home super saver (FHSS) scheme payment**

If you received income or payments from one of the following sources, you will need to select:

- You received salary, wages or other income on an income statement/payment summary, Australian Government payments, or First home super saver (FHSS) scheme payment, and
- the items that are relevant to you.

If you are unsure which items apply to you, or to read more about these items, select from the links below.

- Employment related income
  - [Salary, wages, allowances, tips, bonuses etc](#)
  - [Employment termination payments](#)
  - [Foreign employment income \(on an income statement/payment summary\)](#).  
Show all other foreign income in the [Foreign income](#) section.
- Australian Government payments, allowances and pensions, such as
  - [Jobseeker, Newstart, Youth Allowance and Austudy](#)
  - [pensions and carer payments](#)
  - [special payments](#)
- Other income shown on a payment summary
  - [Attributed personal services income](#)
  - [First home super saver \(FHSS\) scheme](#)

## Income from Australian super and annuity funds

**Australian interest or other Australian income or losses from investments or property**

**Sole traders or business income/losses, partnership or trust distributions (not from a managed fund)**

**Foreign income**

**All other income, including employee share schemes**

QC 62395

## **Income from Australian super and annuity funds**

**Last updated** 7 March 2023

If you received income or payments from one of the following sources, you will need to select:

- You had income from Australian superannuation or annuity funds, and
- the items that are relevant to you.

If you are unsure which items apply to you, or to read more about these items, select from the links below.

- [Australian super income streams](#) (including lump sum in arrears)
- [Australian annuities](#)
- [Australian super lump sums](#)

# Australian interest or other Australian income or losses from investments or property

Last updated 7 March 2023

For Australian investment and property related items, you will need to select:

- You had Australian interest, or other Australian income or losses from investments or property, and
- the items that are relevant to you.

If you are unsure which items apply to you, or to read more about these items, select from the links below.

- [Australian interest](#) or [Australian dividends](#) – if you had any amount paid or credited to you.
- [Managed fund distributions](#) – if you received any distributions from a managed fund.
- [Rent \(Australian properties\)](#) – if you earned Australian rental income or your property was available for rent.

## Capital gains tax (CGT) related items

Select the CGT related items that apply to you. If you:

- had a CGT event and you made a capital gain or capital loss, select [Capital gains or losses that are not from a managed fund](#)
- only had a capital gain from a managed fund and no other CGT events, and you had no carried forward capital losses from prior years to apply against the current year capital gain, select **Managed fund distributions (including where distribution has capital gains and foreign income)**
- had a capital gain from a managed fund and a separate CGT event, select **Managed fund distributions (including where distribution**

**has capital gains and foreign income)** and [Capital gains or losses that are not from a managed fund](#)

- had a capital gain from a managed fund, no other CGT event during the year but have a carried forward capital loss from a prior year, select **Managed fund distributions (including where distribution has capital gains and foreign income)** and **Unapplied net capital losses from earlier years to carry forward but no CGT event this year**
- only had **Unapplied net capital losses from earlier years to carry forward but no CGT event this year**, only select this item.

QC 62395

## **Sole traders or business income/losses, partnership or trust distributions (not from a managed fund)**

**Last updated** 7 March 2023

If you were a sole trader or had business income or losses, or you received partnership or trust distributions, you will need to select:

- You were a sole trader or had business income or losses, partnership or trust distributions (not from a managed fund), and
- the items that are relevant to you.

If you are unsure which items apply to you, or to read more about these items, select from the links below.

- You had **Business/Sole trader income or loss**, then select either
  - [Personal services income](#)
  - [Business income or loss](#)
- You received distributions from

- [Partnerships](#)
- [Trusts](#)

You will be able to enter loss details relating to all of the above except trusts. Loss details section will be automatically displayed in the **Business/sole trader, partnership and trust income (including loss details)** section.

If you made [farm management deposits or had repayments](#), you will also need to select this item.

If you select any of the above items (except **Personal services income**), the [Small business income tax offset](#) will automatically be displayed in the **Offsets** section that you can complete if you qualify for the offset.

QC 62395

## Foreign income

**Last updated** 7 March 2023

If you received income or payments from one of the following foreign sources, you will need to select:

- You had foreign income, and
- the items that are relevant to you.

If you are unsure which items apply to you, or to read more about these items, select from the links below.

- [Foreign pensions or annuities](#)
- [Foreign employment income \(not on an income statement/payment summary\)](#)
- [Other foreign income](#)
  - You will be able to enter loss details relating to carrying on a business overseas. **Loss details** section will be automatically displayed.

- If you select this item, the [Small business income tax offset](#) will be automatically displayed in the **Offsets** section that you can complete if you qualify for the offset.
- [Foreign entities](#)

QC 62395

## All other income, including employee share schemes

Last updated 7 March 2023

If you received any other income or payments not listed elsewhere, you will need to select:

- You had other income not listed above (including employee share schemes).

If you are unsure if this applies to you, read more about the items this will display from the links below.

- [Employee share schemes](#)
- Any other income, which includes:
  - [Bonuses from life insurance companies and friendly societies](#)
  - [Forestry managed investment scheme income](#)
  - [Other income](#)

QC 62395

## Deductions

Last updated 7 March 2023

Based on the selections on the **Personalise return** screen, myTax will automatically display some deductions.

## The following deductions are automatically displayed

If you have salary or wage income:

- 'Work-related expenses' will be selected on the **Personalise return** screen, and the following items will display on the **Prepare return** screen:
  - [Work-related car expenses](#)
  - [Work-related travel expenses](#)
  - [Work-related clothing, laundry and dry-cleaning expenses](#)
  - [Work-related self-education expenses](#)
  - [Other work-related expenses](#) (includes [working from home](#) claims)

Always displayed:

- 'Gifts, donations, interest, dividends, and the cost of managing your tax affairs' will be selected on the **Personalise return** screen, and the following items will display on the **Prepare return** screen:
  - [Interest deductions](#)
  - [Dividend deductions](#)
  - [Gifts or donations](#)
  - [Cost of managing tax affairs](#)

If you have a foreign pension or annuity, no selection is necessary on the **Personalise return** screen, and following item will display on the **Prepare return** screen:

- [Undeducted purchase price \(UPP\) of a foreign pension or annuity](#)

## Deductions you will need to select if they are relevant to you

To claim deductions, you will need to select:

- You had deductions you want to claim, and
- the items that are relevant to you.

If you are unsure which items apply to you, or to read more about these items, select from the links below.

- Work-related expenses

You can select Work-related expenses. However, to make a claim on the **Prepare return** screen, you must first show income from salary and wages or foreign employment income in Income statements and payment summaries section.

- [Income protection, sickness and accident insurance premiums](#)

- Other deductions, which includes

- [Personal super contributions](#)
- [Deduction for project pool](#)
- [Forestry managed investment scheme deductions](#)
- [Low value pool deduction](#)
- [Any other deductions](#)

## Tax losses of earlier income years

If you wish to claim tax losses of earlier income years, you will need to select:

- You had tax losses of earlier income years.

If you are unsure if this item applies to you, read [tax losses of earlier income years](#).

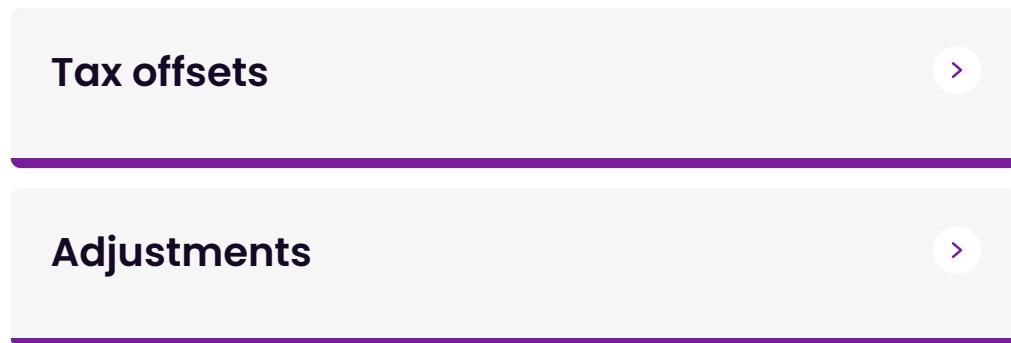
# Tax offsets, adjustments or credit for early payments

Last updated 7 March 2023

Based on the information available in your return, myTax will automatically display some tax offsets and adjustments.

To work out whether you need to select additional items on the **Personalise return** screen, see:

- [Tax offsets](#)
- [Adjustments](#) including credit for interest on early payments



**Tax offsets**

**Adjustments**

QC 62395

## Tax offsets

Last updated 7 March 2023

Based on the information available in your return, myTax will automatically display some tax offsets.

### Tax offsets that are automatically displayed

No selections are necessary on the **Personalise return** screen for the following items, but they will display on the **Prepare return** screen:

- [Seniors and pensioners](#) (including self-funded retirees) – if you have an Australian Government pension or allowance, or are over 60 years old.
- [Foreign income tax offset](#) – if you have foreign income and have paid foreign tax.
- [Australian super income stream](#) – if you have income from Australian super income streams.

## Tax offsets you will need to select if they are relevant to you

If you are entitled to claim tax offsets, you will need to select:

- You are claiming tax offsets, adjustments or a credit for early payment, and
- the items that are relevant to you.

If you are unsure which items apply to you, or to read more about these items, select from the links below.

- [Zone or overseas forces](#)
- [Small business income tax offset](#)
- [Other tax offsets](#)

## Other tax offsets

Other tax offsets include:

- [Super contributions on behalf of your spouse](#) – if you had a [spouse](#)
- [Invalid and invalid carer](#)
- [Landcare and water facility](#)
- [Early stage venture capital limited partnership](#)
- [Early stage investor](#), and
- any other [non-refundable](#) or [refundable](#) offsets.

**Note:** The tax offset for net medical expenses for disability aids, attendant care or aged care is no longer available for 2019–20 (since 1 July 2019).

# National rental affordability scheme tax offset

If you wish to claim the national rental affordability scheme tax offset, you will need to select [Partnerships or Trusts](#), even if you have not received any partnership or trust distributions. While the myTax section is specific to partnerships and trusts, all individuals making a claim for this offset must use this section.

QC 62395

## Adjustments

Last updated 7 March 2023

Based on the information available in your return, myTax will automatically display some adjustments.

### Adjustments that are automatically displayed

No selections are necessary on the **Personalise return** screen for the following items, but they will display on the **Prepare return** screen:

- Under 18 – if you were under 18 years old on 30 June 2020
- [Part-year tax-free threshold](#) – If you were an [Australian resident](#) for tax purposes for part of the income year.

### Adjustments you will need to select if they are relevant to you

To complete adjustments items, you will need to select:

- You are claiming tax offsets, adjustments or a credit for early payment, and
- the items that are relevant to you.

If you are unsure which items apply to you, or to read more about these items, select from the links below.

- [Government super contributions](#)
- [Working holiday maker net income](#)
- [Amount on which family trust distribution tax has been paid](#)
- [Credit for interest on early payments](#)

QC 62395

## Income earned through the sharing economy or other marketplaces

**Last updated** 7 March 2023

The sharing economy is economic activity through a digital platform (such as a website or an app) where people share assets or services (labour) for a fee. The income you earn through the sharing economy is assessable which means you:

- must declare all of your sharing economy income in your tax return
- can claim deductions for associated expenses.

Common sharing economy activities include:

- ride-sourcing, sometimes known as ride-sharing (for example Uber, Shebah, Didi or GoCatch)
- accommodation (for example AirBnB, HomeAway or Flipkey)
- sharing assets like cars, caravans, tools or personal belongings (for example Car Next Door, Camplify, Spacer or Toolmates)
- providing services or completing tasks through a digital platform, sometimes known as the 'gig economy' (for example Hark Hark, Mad Paws or Oneflare).

For more information, go to [The sharing economy and tax](#).

Use the **Personalise return** screen to select items that are relevant to you.

## Ride sourcing

If you received income for 'ride-sourcing' services, select:

- You were a sole trader or had business income or losses, partnership or trust distribution (not from a managed fund)
- Business/Sole trader income or loss
  - Business income or loss

## Renting out all or part of your home

If you received income from renting out a room or whole house or unit for a short-term basis, select:

- You had Australian interest, or other Australian income or losses from investments or property
  - Rent (Australian properties)

## Sharing assets (excluding accommodation)

If you received income from sharing assets (you own or lease) where you were:

- **not** carrying on a business, select
  - You had other income not listed above (including employee share schemes)
- carrying on a business, select
  - You were a sole trader or had business income or losses, partnership or trust distribution (not from a managed fund)
    - Business/Sole trader income or loss, then
    - Business income or loss

## Providing services or completing tasks

If you received income for your services or completing tasks through a digital platform where you were:

- an employee of the platform, select
  - You received salary, wages or other income on an income statement/payment summary, Australian Government payments, or First home super saver (FHSS) scheme payment
  - Salary, wages, allowances, tips, bonuses etc. (including lump sum A, B, D or E payments)
- carrying on a business, select
  - You were a sole trader or had business income or losses, partnership or trust distribution (not from a managed fund)
  - Business/Sole trader income or loss
  - Business income or loss
- **not** an employee or the platform or carrying on a business, select
  - You had other income not listed above (including employee share schemes).

Additionally, if you want to claim deductions for expenses incurred related to your income, where you were:

- an employee of the platform, select
  - You had deductions you want to claim
  - Work-related expenses (including **working from home** claims)
    - You must have salary or wages income
- **not** an employee of the platform or carrying on a business, select

- You had deductions you want to claim
  - Other deductions.

QC 62395

## Cash income

Last updated 7 March 2023

If you are being paid cash, you must declare the cash as income when you lodge your tax return.

We use a range of tools to identify and take action against people and businesses that may not be correctly meeting their obligations.

### See also

- [Receiving cash for work you do](#)
- [Cash income](#)

Use the **Personalise return** screen to select items that are relevant to you.

If you receive cash for work you do as an employee, select:

- You received salary, wages or other income on an income statement/payment summary, Australian Government payments, or First home super saver (FHSS) scheme payment
  - Salary, wages, allowances, tips, bonuses etc. (including lump sum A, B, D or E payments)

If you want to claim deductions for expenses incurred related to your cash income as an employee, select:

- You had deductions you want to claim
  - Work-related expenses (including **working from home** claims) – You must have salary or wages income.

If you receive cash payments carrying on a business for goods or services, select:

- You were a sole trader or had business income or losses, partnership or trust distribution (not from a managed fund)
  - Business/Sole trader income or loss
  - Business income or loss.

QC 62395

## COVID-19 measures and support

**Last updated** 7 March 2023

Specific measures and support are available for individuals impacted by COVID-19.

### Find out about

- [Early release of superannuation](#)
- [Working from home](#)
- [JobKeeper Payment](#)
- [Tax on employment payments](#)
- [Services Australia payments](#)
- [COVID-19 and residential rental properties](#)
- [Support for eligible businesses](#)

### See also

- [COVID-19 general information](#)

## Early release of superannuation

Individuals financially affected by COVID-19 can access some of their superannuation early. You will not need to pay tax on these released amounts and will not need to include it in their tax return.

## See also

- [Amounts you do not pay tax on](#)
- [Super lump sums](#)

Eligible Australian and New Zealand citizens and permanent residents are able to apply to access up to:

- \$10,000 of their super until 30 June 2020
- A further \$10,000 from 1 July 2020 until 24 September 2020. However the government has announced they will extend the application period to 31 December 2020.

Eligible temporary residents were able to access up to \$10,000 of their super until 30 June 2020.

To learn more, see [Early access to your super](#).

## Working from home

As a result of COVID-19, we understand you may have worked from home and incurred expenses you can claim at Tax Time.

We understand tracking these expenses can be challenging. So, we will accept a temporary simplified method (known as the '**shortcut method**') of calculating additional running expenses from **1 March 2020 until 30 June 2020**.

Using the shortcut method, at [Other work-related expenses](#), you can claim a deduction of 80 cents per hour for each hour you work from home during the period 1 March 2020 to 30 June 2020. Anyone working from home in this period can use this shortcut method. The shortcut method can be used by multiple people working from home in the same house.

You can choose this rate if you:

- worked from home to fulfil your employment duties and not just carrying out minimal tasks such as occasionally checking emails or taking calls
- incurred additional deductible running expenses as a result of working from home.

If you use the shortcut method, you can't claim any other expenses for working from home.

You must keep a record of the number of hours you have worked from home. This could be a timesheet, roster, diary or documents that set out the hours you worked from home.

To learn more about claiming a deduction for working from home on your myTax return, see [Other work-related expenses](#).

The shortcut method initially applied from 1 March 2020 to 30 June 2020, however it can now be applied up until 30 June 2021. This means you will be able to use the shortcut method to calculate your working from home expenses for the period from:

- 1 March 2020 to 30 June 2020 in the 2019–20 income year, and
- 1 July 2020 to 30 June 2021 in the 2020–21 income year.

To learn more, see [Working from home during COVID-19](#).

## JobKeeper Payment

The JobKeeper payment supports businesses significantly affected by coronavirus (COVID-19) by helping with the costs of their employees' wages, so more Australians can retain their jobs and continue to earn an income during COVID-19.

Your employer would have notified you if they claimed the JobKeeper fortnightly payment of \$1,500 on your behalf. You would have received the payment from your employer. Tax would have been withheld from the payment at your marginal tax rate so you may have received less than \$1,500 in your bank account.

If you're an employee who has received JobKeeper payments, they will be included in your income statement or payment summary as either salary and wages or as an allowance, depending on your circumstances.

We treat your JobKeeper payments the same as your usual payments from your employer. This means:

- we will pre-fill your return with available income statement or payment summary information reported to us by your employer
- you must check them, and add any payments from your employer you received that have not pre-filled
- you pay tax on them at your normal marginal tax rate.

To learn more about showing these payments on your myTax return, see [Salary, wages, allowances, tips, bonuses](#).

If you're a sole trader who has received JobKeeper payments, you need to include the payments as business income in your individual tax return, see [Assessable government industry payments](#) in Net income or loss from business.

To learn more, see [JobKeeper Payment – Employees](#).

## Tax on employment payments

If you took leave, were stood down or lost your job because of COVID-19, there are different tax consequences for payments you may have received from your employer.

### Leave or temporary stand down

If you took leave or were temporarily stood down, your employer may have paid you regular payments or made a one-off payment. To learn more, see [Leave or temporary stand down](#).

We treat them the same as your usual payments from your employer. This means:

- we will pre-fill your return with available information reported to us by your employer
- you must check them, and add any payments from your employer you received that have not pre-filled
- you pay tax on them at your normal marginal tax rate.

This treatment applies regardless of whether the payments are funded by the JobKeeper Payment scheme.

To learn more about showing these payments on your myTax return, see [Salary, wages, allowances, tips, bonuses](#).

### If your employment has been terminated

If your employment was terminated, you may receive payments from your employer. The tax rate depends on the type of the payment.

To learn more, see:

- [Genuine redundancy amounts](#)

- [Accrued leave](#)
- [Other amounts](#)

#### See also

- [Employment termination payments – for employees](#)

We will pre-fill your return with available information reported to us by your employer. Check them, and add any payments you received that have not pre-filled.

To learn more about showing:

- lump sum payments on your myTax return, see [Salary, wages, allowances, tips, bonuses](#)
- employment termination payments on your myTax return, see [Employment termination payments](#).

## Services Australia payments

If you receive an income support payment from Services Australia, you may have received additional financial help.

### Economic Support Payment

You may have received a [2020 Economic Support Payment](#). These payments are not taxable. You don't need to include this payment as income on your tax return.

#### See also

- [Amounts that you do not pay tax on](#)

### Coronavirus Supplement

You may have received a [Coronavirus Supplement](#). These payments are taxable, and we treat them the same as your usual income support payments from Services Australia. This means:

- we will pre-fill your return with available information reported to us by Services Australia
- you must check them, and add any taxable payments from Services Australia you received that have not pre-filled

- in myTax, the Taxable amount field should include the total of your income support payment plus the Coronavirus Supplement
- you may be entitled to a tax offset on this income. Tax offsets reduce the amount of tax you have to pay.

To learn more about showing these payments on your myTax return, see:

- [Australian Government benefits and allowances](#)
- [Australian Government pensions and allowances](#)

## COVID-19 and residential rental properties

Due to COVID-19, some circumstances may affect tax outcomes for residential rental properties, including:

- when tenants can't pay
- back-paid rent
- insurance from lost income
- reduced demand for your short-term rental accommodation.

To learn more, see [Residential rental property](#).

To learn more about showing rental income and expenses on your myTax return, see [Rent](#).

## Support for eligible businesses

### Increasing the instant asset write-off for eligible businesses

From 12 March 2020 until 30 June 2020, the instant asset write-off:

- threshold is \$150,000 (up from \$30,000)
- eligibility range covers businesses with an aggregated turnover of less than \$500 million (up from \$50 million).

#### See also

- [Instant asset write-off for eligible businesses](#)

To learn more about showing depreciation expenses on your myTax return, see [Net income of loss from business](#).

## Backing business investment

Businesses with an aggregated turnover of less than \$500 million are able to accelerate their depreciation deductions on the purchase of certain new depreciable assets.

This applies to eligible assets acquired and first used or installed ready for use from 12 March 2020 until 30 June 2021.

### See also

- [Backing businesses investment – accelerated depreciation](#)

To learn more about showing depreciation expenses on your myTax return, see [Net income of loss from business](#).

QC 62395

## **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.

## **Copyright notice**

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).