



Jobs and employment types

Work out if you're an employee or contractor, what to do when you leave the workforce or go overseas for work.

Working as an employee



Check what tax applies to your different employee payments and what to do when you leave your job or the workforce.

Working as an independent contractor



Check if you're an independent contractor or employee and if you need to register for an ABN or certain tax roles.

Working overseas



Australian residents working overseas must be aware of their tax obligations before they leave Australia.

Tax-free threshold



How to claim the tax-free threshold and what to do if you have a second job or other income.

Varying your PAYG withholding



When and how you as an employee or payer can vary your rate

Employee or independent contractor – what's the difference



Check if you're an employee or independent contractor and how you should be receiving your income.

Sharing economy and tax



How to determine if your activities are part of the sharing economy and the impact on your super and tax.

Personal services income



Defines what personal services income (PSI) is and how to correctly record and report PSI.

QC 27102

Working as an independent contractor

Check if you're an independent contractor or employee and if you need to register for an ABN or certain tax roles.

Last updated 9 June 2025

On this page

[What you need to know](#)

[Check if you are an employee or independent contractor](#)

What you need to know

It's essential to find out what your tax and super obligations will be when you start work as an independent contractor. Knowing these obligations from the start can save you time, money and stress later on.

As an independent contractor, you can be:

- an individual (sole trader) or
- working in your own company, partnership, or trust.

You might call yourself an independent contractor, sub-contractor or a 'subbie'.

As an independent contractor, you're starting or running your own business, therefore you:

- need an **Australian business number (ABN)**
- need to choose a **business structure**
- may need **other business tax registrations**, such as GST
- need to pay **tax and super**
- need to know if your income is subject to the rules for **personal services income**
- are not entitled to paid leave if you get sick or injured
- may have to pay the cost to fix anything you damage in the course of your work
- may also have to pay the costs incurred by someone else if you cause an accident on someone else's property.

If you're an independent contractor in the building and construction industry, you must also lodge a **taxable payments annual report (TPAR)**.

Check if you are an employee or independent contractor

Independent contractors have different tax and super obligations to employees. Use, **employee or independent contractor – what's the difference** to check whether you should be an employee or independent contractor.

You can also review **common myths about being an independent contractor** which may help you work out your work type and position.

QC 43442

Working overseas

Australian residents working overseas must be aware of their tax obligations before they leave Australia.

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Australian residents working overseas need to be aware of their tax obligations before they leave Australia. Such as, if you have a higher education study or training support loan, you have an **obligation to repay these while overseas**.

You must declare all **foreign and worldwide income**, even if you pay tax in the country where you earn the income. This is because as an Australian resident for tax purposes you pay tax on your worldwide income. This includes:

- if you provide a **foreign service** in a foreign country you need to include the foreign earnings in your tax return
- declaring **exempt foreign employment income** in your tax return – we use this information to work out the amount of tax you have to pay on your taxable income.

When you pay tax on foreign income in the country you earn it, you may be able to **claim a foreign income tax offset**.

The easiest way to declare your foreign income while overseas is online. If you have a myGov account and you **link to the ATO**, you can access your account from overseas to:

- prepare and lodge your tax return
- manage and check your super
- manage your contact details and other tax obligations.

You should check if there is a **bilateral social security agreement** with the country where you are working. Australia has these with a number of countries. They can affect your superannuation.

Foreign service and foreign earnings



Foreign service is service Australian residents provide in a foreign country as an employee or an office holder.

QC 33247

Foreign service and foreign earnings

Foreign service is service Australian residents provide in a foreign country as an employee or an office holder.

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On this page

[Work out if you're an employee](#)

[What are foreign earnings?](#)

[Annual leave while working overseas](#)

[Supplements paid under the Australian Staffing Assistance Scheme](#)

Work out if you're an employee

You are an employee if you are a person who works:

- for a government or an authority of a government
- for an international organisation
- as a member of a disciplined force.

If you earn fees for independent services you provide overseas, you're not an employee or an office holder in the foreign country.

Service on a **ship in international waters** is **not foreign service** because international waters don't form part of the territory of a foreign country.

What are foreign earnings?

Your foreign earnings include income you earn such as:

- salary and wages
- commissions or bonuses
- allowances
- income you receive under the employee share scheme provisions.

You will need to include any **foreign income from working overseas** that is subject to tax as assessable income in your tax return in the year you earn it.

You may be able to **claim a foreign income tax offset** for amounts of foreign tax you pay, when you lodge your tax return.

Foreign earnings **don't** include:

- continuing pensions, annuities or superannuation payments
- foreign termination payments
- the tax-free amount of a genuine redundancy payment or an early retirement scheme payment
- payments made as an advance loan, restraint of trade payments or payments for personal injury
- transfers between superannuation funds.

A payment can still qualify as foreign earnings even if it is paid in Australia or not derived at the time you worked overseas – however, the payment must be attributable to a period of foreign service.

Income from certain types of foreign employment and approved overseas projects may be **exempt from tax**.

Australia has **tax treaties** with more than 40 jurisdictions.

For more information, see:

- *TR 2013/7 Income tax: foreign employment income: interpretation of subsection 23AG(1AA) of the Income Tax Assessment Act 1936*
- *TD 2012/8 Income tax: what types of temporary absences from foreign service form part of a continuous period of foreign service under section 23AG of the Income Tax Assessment Act 1936?*

Annual leave while working overseas

Annual leave that you accrue while you are working overseas is still taken to be foreign earnings from foreign service where you both:

- work for an Australian employer
- are not paid until you take the leave (even after you return to Australia).

If your period of foreign service qualifies you for exemption from Australian tax, your leave payment is also exempt. This is the case even if you receive the payment while you are in Australia. Other leave payments, such as long service leave you take after your foreign service ends, may also be exempt.

Supplements paid under the Australian Staffing Assistance Scheme

Under the Australian Staffing Assistance Scheme (ASAS) or a similar arrangement, you usually receive a base salary as well as a supplement.

You pay tax on the base salary in the foreign country. Your supplement amounts are taxable by Australia and exempt from tax in the foreign country. However, the supplement (in common with the base salary) is still considered to be foreign earnings you derive from foreign service.

The supplement is exempt from Australian tax if the other earnings from your foreign service are also exempt.

QC 17198

Varying your PAYG withholding

When and how you as an employee or payee can vary your rate of PAYG withholding.

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On this page

[Understanding withholding variations](#)

[Upward variations](#)

[Downward variations](#)

Understanding withholding variations

Varying your rate or amount of withholding helps to make sure that the amount withheld during the income year meets your end-of-year tax liability.

If your circumstances warrant a withholding variation, you will need to work out if the variation is:

- [an upwards variation](#)
- [a downwards variation](#).

Upward variations

An upwards variation increases the tax withheld from your payments.

You can ask your payer to increase the amount they withhold from your income. You may do this where you expect to have a tax amount to pay at the end of the income year.

Example: upward variation

Keith has retired and now receives \$25,000 annually in superannuation pension income. He also receives interest on his term deposit. Keith estimates his interest will be \$1,000, bringing his estimated taxable income to \$26,000 (\$25,000 + \$1,000 = \$26,000).

Keith can apply for an upward withholding variation to have tax withheld at the rate he estimates his taxable income will be. In this case, \$26,000.

How to apply for an upward variation

You can arrange an upward variation by:

- requesting your payer to vary the withholding rate or amount in writing (in any format)
- completing a **withholding declaration** online through ATO online services.

For more information, see **Schedule 14 – Tax table for additional amounts to withhold as a result of an agreement to increase withholding**.

Downward variations

Under certain circumstances, the Commissioner of Taxation may approve a downward variation. This reduces the tax withheld from your payments, typically to prevent over-withholding when tax-deductible expenses are higher than normal. Before making a downward variation request you should confirm if your allowance will be fully or partially deductible.

Approval of a variation doesn't mean we accept the tax treatment of the income and deductions in your application. We assess your actual tax liability when you lodge your tax return. You must **keep records** of your relevant income and deductions for a minimum of 5 years.

If we approve your application, we'll issue a notice with the [starting and finishing dates of a downward variation](#). Your notice will also advise if you have been granted a [multi-year downward variation](#).

Your payer can't vary the withholding rate until they receive an official variation notice from us. The pay information you provide should match the amount you receive from your payer. If the information doesn't align, it may slow or prevent the processing of your application.

Find out what you need to do if you have a [change of circumstances](#) or want a **class variation** for you and your work colleagues.

Example: downward variation for allowance

Sue is a salary and wage earner who uses her own vehicle for work purposes. Her payer pays her an annual motor vehicle allowance of \$10,000. The allowance is fully deductible.

Sue estimates that her annual tax deduction for car expenses will be \$9,000.

Sue can apply for a downwards variation so that her payer will withhold tax from only \$1,000 of her allowance.

Example: downward variation for taxable income

John, a real estate salesperson receives his payments on a commission basis. He also owns a rental property and receives rental income.

John's annual gross income from his only payer is \$45,000. He estimates that his rental property loss will be \$15,000.

John estimates his taxable income will be \$30,000
($\$45,000 - \$15,000 = \$30,000$).

John can apply for a downwards variation to have his payer calculate his withholding rate according to the taxable income of \$30,000.

Processing times

The processing time for an application depends on the method you use to lodge your application.

If you lodge:

- online – we aim to process within 28 days unless we need further information from you

- by paper – we aim to process within 56 days unless we need further information from you.

You need to lodge a **PAYG withholding variation** application with us to request a downwards variation.

Before you lodge a variation

We will only process your application for a downwards variation if you:

- have provided a valid TFN to your payer
- lodge all required tax returns and activity statements, or lodge a non-lodgment advice for tax returns in prior years
- didn't receive a debit assessment on your last tax assessment (if you also had an approved withholding variation for that year)
- don't have any outstanding tax debt owing to the Australian Government
- don't have any outstanding debts under any other Acts we administer.

We may seek more information from you before or after your application is processed. If you don't provide this, we may not be able to approve your application.

We process your application using the information you provide. It's your responsibility to make sure that you give us enough information to work out a withholding rate to meet your end-of-year tax liability.

Starting and finishing dates of a downward variation

If we approve your application, we will notify your pay office of the withholding variation. The varied rate or amount of withholding will then start from your next available payday.

Your variation finishes on the date shown on the letter you receive from us. To continue with varied or reduced tax withholding after this date, you must lodge another variation application – at least 6 weeks before the expiry date.

Multi-year downward variations

We may issue a variation for allowances for more than one year. The date on the letter we send after we process your application will show if the variation is for more than one year.

Change of circumstances

You must complete a new application and advise us of any change in your circumstances during the income year. For example, when you sell a rental property, or your taxable income changes to the extent that you'll receive a debit assessment of \$500 or more.

QC 19428

Employee or independent contractor – what's the difference

Check if you're an employee or independent contractor and how you should be receiving your income.

Last updated 9 June 2025

On this page

[Check if you're an employee or independent contractor](#)

[Employees](#)

[Independent contractors](#)

Check if you're an employee or independent contractor

There are 6 key things to check to help you work out if you're an independent contractor or employee.

1. Ability to delegate or sub-contract the work
Who can do the work?

2. Basis of payment

How is your payment calculated?

3. Equipment, tools and other assets

What do you need to do your work and who provides such items?

4. Commercial risks

If you make a mistake, who pays to have it fixed?

5. Control over the work

Who has the right to tell you how, when, and where you do your work?

6. Integration

Are you seen to be a part of the business or separate?

If you are working as an apprentice, labourer, or trainee you will always be an employee for tax and super purposes.

You need to know as an **employee or contractor** the **different tax and super obligations** you need to meet.

These **common myths about being an independent contractor** will help you work out your work type and classification.

We tell you **what to do if you think you're an employee**.

Employees

As an employee, you:

- can't pay someone else to do the work you are contracted to perform, meaning you can't delegate or subcontract your work to someone else
- receive payments
 - for the time (normally hours or shifts) you work
 - for each item or for each activity you do
 - on a commission basis
- usually have work hours set by an agreement or award
- use tools, equipment or other assets that either
 - your employer (engaging business) gives you to do your work

- you provide to do your work, but the business you work for gives you an allowance or pays you back for the cost of the items
- receive paid leave – for example, sick, annual, recreation or long service leave
- don't personally pay for mistakes you make performing your work, the business you work for is responsible if you make a mistake and they pay for the cost of fixing it
- follow any reasonable work requests your supervisor or the business you work for makes
- are seen to be part of the business and are not independent from it.

Independent contractors

As an independent contractor, you:

- can delegate or subcontract the work you are engaged to perform to another person and are responsible for paying that person for the work they undertake on your behalf
- receive all or the majority of the amount of your quote once you finish the work (to an agreed standard)
- supply an invoice to the engaging business before they pay you
- bring to the job all or most of the things (tools, equipment and materials) you need to do your work
- have to buy or hire your tools of trade or any equipment you need to do the work at your own expense
- don't receive paid leave – for example, sick, annual, recreation or long service leave
- are responsible for fixing your own mistakes at your own expense
- can do the work in any way you like as long as you complete the work to an agreed standard, or to the specific terms in your contract or agreement
- could be operating your own business independently – meaning you complete the tasks or services as agreed to in your contract or agreement and are free to accept or refuse extra work.

Employee or contractor – tax and super obligations compared



A guide to the tax and super obligations when working as an independent contractor compared to an employee.

Common myths about being an independent contractor



Check out these common myths to help you decide if you're an independent contractor or employee.

What to do if you think you're an employee



What you can do if you think you are an employee even if your employer calls you an independent contractor.

QC 43437

Employee or contractor – tax and super obligations

A guide to the tax and super obligations when working as an independent contractor compared to an employee.

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The table below outlines the main tax and super obligations a business has when you're working for them as an independent contractor compared to working as an employee.

Comparison of independent contractors and employees for you and the business

As an independent	As an employee
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contractor	
<p>You:</p> <ul style="list-style-type: none"> • put money aside to cover the tax owed from your contracting work (or you have a voluntary agreement for the business to take tax out of payments they make to you) • complete and lodge activity statements you get from the ATO • report and pay GST on an activity statement if you are registered • keep records of your income (including invoices you issue) and business expenses • complete your tax return and the business and professional items schedule using your records • look after your own super unless you are contracted mainly for your labour • provide your own business insurances, including personal income protection for yourself and workers' compensation for anyone working for you • put money aside to pay for any holidays or if you get sick • work out if you are receiving personal services income. 	<p>You:</p> <ul style="list-style-type: none"> • provide your tax file number (TFN) to your employer by filling out a TFN declaration and the employer withholds tax from your salary and wages • keep records for any work-related expenses • complete your tax return using the payment summary or income statement from your employer(s) and other information provided by the ATO's pre-filling service to assist you • can choose which super fund your employer super contributions are paid into.
<p>The business:</p>	<p>The business:</p>

- | | |
|---|--|
| <ul style="list-style-type: none">• pays you for the work you do based on the working arrangement, generally after you have submitted an invoice. | <ul style="list-style-type: none">• pays you your wages or salary on a weekly, fortnightly, or monthly basis• withholds tax from the money they pay you and sends it to us• provides you with a payment summary after the end of the financial year• makes super contributions as required into your super fund• pays you any sick leave, annual leave and any other leave you may be entitled to• provides workers compensation and insurances• provides pay and conditions as required by the Fair Work Ombudsman. |
|---|--|

QC 43440

Common myths about being an independent contractor

Check out these common myths to help you decide if you're an independent contractor or employee.

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On this page

[You must have an ABN to work](#)

[The work is only for a day or 2](#)

[You want to be an independent contractor](#)

[The business decides you're an independent contractor](#)

[Everyone else in the industry has to have an ABN](#)

[You have a contract](#)

You must have an ABN to work

Just because a job advertisement says you must have an ABN doesn't mean that you will automatically be an independent contractor. Even if you have an ABN, you may not be an independent contractor for every job you do. You may not be an independent contractor at all.

Some businesses advertise jobs as 'must have ABN' as a way of lowering their costs.

The work is only for a day or 2

The length of a job or how often you work does not determine if you're an independent contractor or an employee. Depending on the tasks and the working arrangements, short-term work can be employment.

Both independent contractors and employees can:

- be casual or temporary
- be on call
- do infrequent work
- work busy periods
- do short jobs, specific tasks and projects.

These arrangements alone don't determine whether you're an independent contractor or an employee.

You want to be an independent contractor

Just because you want to be an independent contractor doesn't mean the business you are working for can engage you as an independent

contractor. It's not just about what you want – it's the working arrangement you agree to that is important.

If your working conditions meet all the criteria of being an **employee**, but the business treats you as an independent contractor, they can face penalties and charges. These charges apply for not meeting their employer tax and super obligations.

The business decides you're an independent contractor

Some businesses don't understand the differences between being an independent contractor or an employee. As such the business can get the working arrangement wrong.

It is the terms and conditions in your working arrangement that determine if you're an employee or independent contractor. That is, what you agree to. A business can't just decide to treat you as an independent contractor.

Everyone else in the industry has to have an ABN

Just because everyone in an industry treats their workers as independent contractors doesn't mean that you'll be an independent contractor. If you're an employee for tax and super purposes, your boss can't choose to treat you as an independent contractor.



You have a contract

If your working conditions meet all the criteria of being an **employee**, you are legally an employee.

If you enter into a contract with the business you work for specifying that you're an independent contractor, this makes no difference to the true nature of the working relationship. The use of the terms 'independent contractor' or 'contractor' within the contract will not:

- override the real employment relationship or change you into an independent contractor
- change the tax and super obligations the business must meet on your behalf.

If the business you work for should be treating you as an employee, you don't have to wait until the arrangement ends to make the change. You can:

- talk to the business
- seek [legal advice](#) 
- get help from the [Fair Work Ombudsman](#) .

QC 43439

What to do if you think you're an employee

What you can do if you think you are an employee even if your employer calls you an independent contractor.

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On this page

[What you can do](#)

[Steps you can take](#)

[Additional support you can access](#)

What you can do

Some businesses and business owners might not know that they risk penalties for incorrectly treating their employees as independent contractors. However, some employers use this as a deliberate tactic to try and avoid their responsibilities.

A business that wrongly treats its employees as independent contractors gets an unfair advantage over others who are doing the right thing. You can report this to us anonymously to help stop unfair business practices.

You can follow the [steps](#) below to find out about what you can do if:

- the job is described as contracting, but it looks more like being an employee
- you have been an independent contractor, but the job changes and now you think you might be an employee.

Steps you can take

1. Talk to the business (employer) to make sure you understand all the terms and conditions of your working arrangement.
2. Check the terms and conditions in your written contract (if you have one).
3. Ask your employer to read **Employee or independent contractor – what's the difference** – often a business that is asking workers to apply for an ABN simply doesn't understand the differences.

Additional support you can access

You can have a look at the information on the [Fair Work Ombudsman website](#) [↗](#) to help you understand:

- more about working arrangements
- how working arrangements affect you
- your entitlements and responsibilities.

If you sign a contract, consider whether you need to re-negotiate the terms and conditions.

Getting [legal advice](#) [↗](#) can help you to understand what you are agreeing to and what you can or can't change. Even if you have a written agreement, it doesn't necessarily make it legal for tax and super purposes.

New to tax and super

If you are new to the tax and superannuation system this information will help you start your tax and super journey.

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On this page

[Why we have tax](#)

[Starting your first job](#)

[Access ATO online services](#)

[Lodging your first tax return](#)

[Study and training support loans](#)

[Protect your information](#)

[Help and support we provide](#)

Why we have tax

The Australian Taxation Office (ATO) collects taxes for the Australian Government. The taxes we all pay fund community services, such as:

- health care
- education
- roads and train lines
- the Australian Defence Force
- welfare and disaster relief.

Having the services we all value depends on everyone paying the right amount of tax.

Media:Your income

<http://tv.ato.gov.au/ato-tv/media?v=bd1bdiun8giu9f>

This animation was developed from a story by high school student Felicity Pollard.

Starting your first job


Congratulations! When you start working, you need to know if you are an employee or independent contractor.

You may also need to:

- apply for a tax file number (TFN) (it's free)
- complete a TFN declaration for your employer.


If you are starting your own business, you will need to apply for an ABN (it's free).

Your income

If you have an employer, they pay your salary or wage to you. They will also withhold any tax and send it to us. Your [payslips](#)  will show how much tax is withheld.

If you earn income in other ways – such as through online activities, sharing economy, or interest from investments – you will need to include this income in your tax return. If tax is not withheld during the year, you can work out how much tax you should be putting aside using our:

- tax tables

- [tax withheld calculator](#)
- [how much tax should I pay on a second job](#) .

Claiming the tax-free threshold

If you're an Australian resident, the first \$18,200 you earn is tax-free, this is known as the **tax-free threshold**. You can claim the tax-free threshold on the TFN declaration you give your employer.

If you receive income from more than one job, you generally only claim the tax-free threshold from one employer. A common mistake is to claim the tax-free threshold from multiple employers.

Any **income you earn**, whether from an employer, government agency or work you do under an Australian business number (ABN), counts towards your tax-free threshold.

In some situations, your employer will not withhold tax from your income because they don't expect you to earn over \$18,200 from what they pay you throughout the year. You can ask your employer to withhold additional tax or enter into the PAYGI system to assist with setting aside extra tax.

If you have more than one employer in an income year, your combined income may be more than the tax-free threshold.

Superannuation

When you start your first job this is usually when you **get started with super**.

You can usually choose which super fund your employer makes payments to, they will give you a **Superannuation standard choice form**.

The **YourSuper comparison tool** is a simple way to compare MySuper products and help you choose a super fund that meets your needs.

From the time you get a super account it's a good idea to regularly review it to make sure you are receiving the correct **super from your employer** and that everything is in order.

To help you do this and take control of your super, we have the **super health check**. It's 5 simple yet important checks you can complete at

any time but we suggest you do this each year at tax time when you are completing your tax return.

Medicare and private health insurance

Most Australians will pay the **Medicare levy** when they start earning income. You may get a reduced Medicare levy, or pay no Medicare levy at all, depending on your income or circumstances.

If you have private health insurance, you may be able to get some of your premiums back through the **private health insurance rebate**.

If you don't have private health insurance, you may also need to pay the **Medicare levy surcharge** on top of the Medicare levy, but it depends on your income.

Media:Claiming the tax-free threshold

<http://tv.ato.gov.au/ato-tv/media?v=bi9or7od7oq6a3>

Access ATO online services

You can manage your tax and super in one place by using our online services.

You first need to **create a myGov account** and link it to the ATO. We recommend using a Digital ID (such as myID) for secure and flexible access to ATO online services.

Media:Superannuation

<http://tv.ato.gov.au/ato-tv/media?v=bd1bdiubfo8e4m>

Lodging your first tax return

The income year in Australia runs from 1 July to 30 June. You need to lodge your tax return by 31 October. There are 3 ways you can lodge your tax return.

Your tax return works out your **taxable income**. Once you have lodged, we calculate how much tax you should pay on your taxable income, less the amount your employer has already sent to us. If your employer:

- withheld more than you owe, you will receive a refund
- withheld less than you owe, you will receive a tax bill to pay.

It's easier if you wait for your income statement to be marked as 'tax ready' and for your information to be pre-filled before you lodge your tax return. Those who don't wait often have their return held up in the system and need to amend their return when the information arrives.

The best time to lodge is from late July. By then, most of your relevant information will be pre-filled including the details from your income statement, bank interest, private health insurance, dividends, and government payments. Make sure your pre-fill information is correct and add any information that is missing.

There are a number of reasons you may receive a tax bill, and you may be able to avoid getting one in the future.

Media:Medicare and private health insurance
<https://ato.vudoo.io/embed/79136286612>

Access your income statement

At the end of the income year your employer will provide you with an end of year statement known as an income statement. Your income statement will show your tax and super information. You **access your income statement** through ATO online services.

Claiming deductions

You can claim some of your **expenses as deductions** in your tax return.

Deductions reduce your taxable income, which in turn reduces the amount of tax you need to pay.

You need to keep records that support any deductions you claim in your tax return. The **myDeductions** tool in the ATO app can help keep track of your:

- work-related expenses (such as vehicle trips)
- general expenses (such as gifts and donations).

Help to lodge

Help is available with lodging your tax return and other services through our free **Tax Help program**, if you earn around \$70,000 or less a year and have simple tax affairs. If you are not eligible for Tax Help you may qualify for assistance from a **National Tax Clinic program**.

Study and training support loans

If you are entering higher education, an apprenticeship or other training program, you may be eligible for a **study or training loan** from the Australian Government to help pay for your studies.

Each year your loan will be indexed, increasing how much you owe. There are 2 ways you can repay your loan:

1. When your income is above the repayment threshold, you will make a compulsory repayment in your tax return.
2. You can make voluntary repayments at any time to reduce your balance faster.

It's important that you let your employer know you have a study or training loan, so they can withhold the right amount of tax from your pay.

Media: Access your income statement

<http://tv.ato.gov.au/ato-tv/media?v=bd1bdiuncjh54m>

Protect your information

It's important to protect your personal information.

Remember:

- Only share your TFN with organisations or people who have a legitimate need for it, such as your tax agent, current employer or bank. It's important to verify that the person you're giving your TFN to is who they say they are.

- Don't share your myGov sign in details or other passwords with anyone.
- Don't include your TFN, passwords or other personal information in emails.



If you think a message or phone call claiming to be from the ATO isn't genuine, you can **verify or report a scam** online.

Media: Claiming deductions

<http://tv.ato.gov.au/ato-tv/media?v=bi9or7orf9rrwr>

Help and support we provide

We have help and support available to help you meet your tax obligations, this includes:

- ATO app – you can download the **ATO app** it's a simple and easy way to access and manage your tax and super on the go.
- Our free [Work Ready Course](#)  to help you to:
 - understand the meaning of tax and super, how they work and why they are important
 - develop the skills to become work-ready and successfully navigate Australia's tax and superannuation systems
 - understand the responsibilities of businesses in relation to tax and super.
- [ATO Community](#)  – answers to questions about tax and super. For information you can rely on, look for answers marked 'ATO certified'

response'.

- Tax and super information for:
 - People with disability
 - Aboriginal and Torres Strait Islander peoples
 - Other languages.

QC 63023

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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