



Super guarantee opt out for high income earners with multiple employers

You are only eligible to apply where you expect your combined employers' mandated concessional super contributions will exceed your concessional contributions cap for a particular financial year.

You can only use this application for one financial year. A new application must be lodged for any further financial years, if you are eligible.

Lodge this form at least 60 days before the first quarter for which the employer shortfall exemption certificate is sought.

Before lodging this form, discuss with your employer or adviser the effect an employer shortfall exemption certificate may have on your remuneration.

When completing this application

You can complete this application electronically (you can save it to your computer). The instructions for lodging are at the end of this form.

If you are completing the form by hand, print clearly in BLOCK LETTERS using a black or blue pen.

Print **X** in all applicable boxes.

Important information

An employer shortfall exemption certificate:


- is not binding on your employers
- does not override the terms of an award, workplace agreement or employment contract
- is irrevocable and cannot be varied once issued
- can only be issued for a quarter where you will receive contributions from at least one other employer
- does not guarantee that you will not exceed your concessional contributions cap. It is up to you to monitor your circumstances.

Non-mandated contributions, including salary sacrifice contributions, will not be taken into account when determining whether to issue a shortfall exemption certificate.

Section A: Your details

1 Tax file number (TFN)

TFN

 You don't have to provide your TFN to us. However, if you do, it will help us identify you correctly and process your application quickly.

2 Full name

Title: Mr Mrs Miss Ms Other

Surname or family name

First given name

Other given names

3 Postal address

Street address

Suburb/town/locality

State/territory

Postcode

4 Contact details

Your mobile phone number

Your daytime phone number

(if different from your mobile phone number)

Your email address

5 Date of birth

Day / Month / Year

6 Financial year this application relates to

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! The general concessional contributions cap is \$30,000 regardless of age.

From 1 July 2018, you can 'carry-forward' unused concessional super contributions if your total superannuation balance is less than \$500,000. You can access unused concessional contributions from the 2019–20 financial year.

You can find details of your super using ATO online services using your myGov account.

7 Is it likely the total super guarantee contributions will exceed your concessional cap for the applicable year before any exemption certificate is provided?

Yes

No If you are not likely to exceed the cap, you are not eligible to apply.

8 If yes, estimate your super guarantee contributions before any exemption certificate is provided

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Section B: Employers who will make super guarantee contributions on your behalf

At least one of your employers must have an obligation to make super guarantee contributions on your behalf for each quarter that you are seeking an exemption certificate. This cannot be the employer for whom you are seeking an exemption certificate.

You cannot make an application to cover a period of more than four quarters or more than one financial year.

9 Employer name

10 ABN or WPN

11 Postal address

Street address

Suburb/town/locality

State/territory

Postcode

12 Quarters this employer will be paying super guarantee contributions on your behalf

Indicate the quarters for which this employer will be paying super guarantee contributions on your behalf.

Quarter(s)

1 July to 30 September Yes No

1 October to 31 December Yes No

1 January to 31 March Yes No

1 April to 30 June Yes No

If you select No for any quarter you must nominate another employer who will pay super guarantee contributions on your behalf.

To add more employers, copy and complete this page and send it to us with this application.

Section C: Employers for whom you are seeking a super guarantee exemption

! You must complete section C for every one of your employers for whom you are seeking an exemption.

At least one of your employers must have an obligation to make super guarantee contributions on your behalf for each quarter that you are seeking an exemption certificate.

13 Employer name

14 ABN or WPN

! Please confirm the postal address with your employer as the certificate will be mailed to the address provided.

15 Postal address

Street address

Suburb/town/locality

State/territory

Postcode

16 Quarters for which you are seeking an exemption from super guarantee for this employer

| Quarter(s) | Exemptions sought | |
|--------------------------|------------------------------|-----------------------------|
| 1 July to 30 September | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 1 October to 31 December | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 1 January to 31 March | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 1 April to 30 June | Yes <input type="checkbox"/> | No <input type="checkbox"/> |

To add more employers, copy and complete this page and send it to us with this application.

Section D: Declaration

Complete and sign the following declaration that applies to you.

I declare that the information given on this application is true and correct.

Name

Signature

Date

Day / Month / Year
 / /

I, the representative, declare that:

- I am authorised by the individual identified to give this application to the Australian Taxation Office
- this application and any attached documents have been prepared in accordance with the information supplied by the individual identified
- I have received a declaration from the individual identified on this application stating that the information provided and any attached documents are true and correct.

Name

Postal address

Street address

Suburb/town/locality

State/territory

Postcode

Phone number

Tax agent number

Email address

Signature

Date

Day / Month / Year
 / /

 Penalties may be imposed for deliberately 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 TFNs. For further information about privacy law notices see ato.gov.au/privacy

Lodging this form

Create a new secure mail message using our Online services:

- select 'New message'
- select the 'Superannuation' topic
- select 'Lodge Super Guarantee Opt Out form' to ensure your message goes to the correct area
- attach your completed application form
- submit your secure message.

Alternatively mail to:

Australian Taxation Office
PO Box 9990
IN YOUR CAPITAL CITY

Do not replace the words 'IN YOUR CAPITAL CITY' with the name of your capital city and its postcode – because of a special agreement we have with Australia Post, they are not needed.