



**Australian Government**  
**Australian Taxation Office**

# Government super contributions worksheets 2024

## When to use these worksheets?

Use these worksheets to help you complete question **A3** in your *Individual tax return 2024*.

For instructions on how to complete these worksheets, go to [ato.gov.au/govsuperworksheets](https://ato.gov.au/govsuperworksheets)

## Why we need information at A3

We use question **A3** to ensure we correctly calculate your entitlement to a Government super contribution. We need to work out your eligible income and assessable income.

For example, we will treat your partnership distributions shown at question **13** as ineligible income unless you tell us otherwise by completing question **A3**.

## How to use these worksheets

**Worksheets 1, 2, 3, 4 and 5** help you complete the summary on **worksheet 6** that shows what you need to write at question **A3** in your tax return.

You must complete at least **worksheets 1, 2 and 6**.

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This publication was current at **June 2024**.

## Worksheet 1: Working out your sole and joint income

Worksheet 1 helps you to complete:

- question A3 – label F by separating joint income from solely earned income
- question A3 – label G by separating employment or business income from non-employment or business income.

### Worksheet 1: Working out your sole and joint income

		From (b) work out how much of your income is solely earned and jointly earned across these columns.		Income group 1		Income group 2		Income group 3	
(a)	(b)	(c)	(d)	(e)	(f)	(e)	(f)	(e)	(f)
Income shown at the following:	Gross amount of income on your tax return	Solely earned income		Jointly earned income		Jointly earned income		Jointly earned income	
		that is not from employment or business	from employment or business	that is not from employment or business	from business	that is not from employment or business	from business	that is not from employment or business	from business
1	Interest (question 10 – label L)								
2	Dividends (question 11 – labels S, T and U)								
3	Share of net income from trusts (question 13 – labels L, U and C)								
4	Farm management repayment (question 17 – labels N and R)								
5	Foreign entities (question 19 – labels K and B)								
6	Gross foreign source income (question 20 – labels E and F)								
7	Gross rent (question 21 – label P)								
8	Bonuses from life insurance companies and friendly societies (question 22 – label W)								

		From (b) work out how much of your income is solely earned and jointly earned across these columns.		Income group 1		Income group 2		Income group 3	
(a)	(b)	(c)	(d)	(e)	(f)	(e)	(f)	(e)	(f)
Income shown at the following:		Solely earned income		Jointly earned income		Jointly earned income		Jointly earned income	
		that is not from employment or business	from employment or business	that is not from employment or business	from business	that is not from employment or business	from business	that is not from employment or business	from business
<b>9</b>	Forestry managed investment scheme income (question 23 – label A)								
<b>10</b>	Other income (question 24 – labels Y, X and V)								
<b>11</b>	Total gross income (Add up each column.)								
<b>12</b>	<b>Step 4</b> Transfer totals to:	(a) worksheet 6	(b) and (c) worksheet 6	(j) worksheet 2	(k) worksheet 2	(j) worksheet 2	(k) worksheet 2	(j) worksheet 2	(k) worksheet 2

## Worksheet 2: Working out your sole and joint deductions

Worksheet 2 helps you to complete question A3 – labels F, G and H. Worksheet 2 separates out deductions from joint income and identifying business deductions.

If you have more than 3 joint income groups, duplicate columns (e) and (f) on a separate sheet of paper.

### Worksheet 2: Working out your sole and joint deductions

		From (b) work out how much of that deduction relates to solely earned and jointly earned income across these columns		Income group 1		Income group 2		Income group 3	
(a)	(b)	(c)	(d)	(e)	(f)	(e)	(f)	(e)	(f)
Deductions shown at the following:		Deductions from solely earned		Deductions from jointly earned		Deductions from jointly earned		Deductions from jointly earned	
		Non-business income	Business income	Non-business income	Business income	Non-business income	Business income	Non-business income	Business income
1	Low value pool deduction (question D6 – label K)								
2	Interest deductions, such as bank fees (question D7 – label I)								
3	Dividend deductions (question D8 – label H)								
4	Cost of managing tax affairs (question D10 – labels N, L and M)								
5	Other deductions relating to distribution (question 13 – labels X and Y that relates to share of net income from trusts only)								
6	Farm management deductible deposits (question 17 – label D)								

		From (b) work out how much of that deduction relates to solely earned and jointly earned income across these columns		Income group 1		Income group 2		Income group 3		
(a)	(b)	(c)	(d)	(e)	(f)	(e)	(f)	(e)	(f)	
Deductions shown at the following:		Deductions shown in your tax return	Deductions from solely earned		Deductions from jointly earned		Deductions from jointly earned		Deductions from jointly earned	
			Non-business income	Business income	Non-business income	Business income	Non-business income	Business income	Non-business income	Business income
7	Foreign source income deductions (you included when calculating the amount shown at question 20 – labels T, L, D, R and M)									
8	Rent (question 21 – labels Q, F and U)									
9	Forestry managed investment scheme deductions (question D14 – label F)									
10	Other deductions (question D15 – label J)									
11	PSI deductions (question P1 – labels K and L)									
Total deductions: add up each column except (c)			(g)	(h)	(i)	(h)	(i)	(h)	(i)	
Total gross income for each joint income group (transfer amounts from <b>worksheet 1</b> )				(j)	(k)	(j)	(k)	(j)	(k)	
Joint income, for each joint income group, subtract (h) from (j) and (i) from (k).			Transfer amount at (g) to (d) on <b>worksheet 6</b> .	(l)	(m)	(l)	(m)	(l)	(m)	
(n) is the total net income for each income group: add (l) and (m).				(n)		(n)		(n)		

### Worksheet 3: Working out your partnerships distribution

If you show partnership income at items 13, 19 or 20, then you must complete **worksheet 3**. You may also have to complete **worksheet 4**. Otherwise don't complete **worksheets 3 and 4** and go to **Worksheet 5: Working out your adjustments**.

**Worksheet 3** helps you to complete question **A3** – labels **G** and **H** by splitting your partnership income into business income and investment income.

#### Worksheet 3: Working out your partnerships distribution

	(a) Gross income amounts	(b) Amount shown	(c) Partnership (1)	(d) Partnership (2)	(e) Partnership (3)
1	Primary production amount (question 13 – label N)				
2	Non-primary production amount (question 13 – label O)				
3	Partnership related foreign income (questions 19 and 20)				
<b>Total partnership distribution (Add up each column)</b>			(f)	(f)	(f)

**Table 3: Income for a partnership is all business**

Result	Action
Amount at (f) for the partnership is positive.	Transfer amount at (f) to (h) and (i) on <b>worksheet 6</b> , next to the correct partnership.
Amount at (f) for the partnership is negative.	<ul style="list-style-type: none"> <li>Write <b>0</b> (zero) at (h) and (i) on <b>worksheet 6</b> for that partnership</li> <li>Write as a positive figure the amount at (f) on <b>worksheet 4</b>, next to the correct partnership.</li> </ul>

**Table 4: Income for a partnership is all investment**

Result	Action
Amount at (f) for the partnership is positive.	Transfer amount at (f) to (h) on <b>worksheet 6</b> for that partnership. Write <b>0</b> (zero) at (i) and (j) in <b>worksheet 6</b> , next to the correct partnership.
Amount at (f) for the partnership is negative.	Write <b>0</b> (zero) at (h), (i) and (j) on <b>worksheet 6</b> , next to the correct partnership.

**Table 5: Income for a partnership that is partly carrying on a business and partly non-business investments**

Result	Action
Amount at (f) for the partnership is positive.	<p>Transfer amount at (f) to (h) in <b>worksheet 6</b>.</p> <p>Transfer that part of the positive amount that is attributable to the partnership carrying on a business to (i) on <b>worksheet 6</b>.</p> <p>The amount transferred to (i) should not exceed the amount at (f).</p> <p>Write it next to the correct partnership.</p>
Amount at (f) for the partnership is negative.	<p>Write <b>0</b> (zero) at (h) and (i) in <b>worksheet 6</b> for that partnership.</p> <p>Write as a positive figure that part of the partnership loss that is attributable to carrying on a business at (f) on <b>worksheet 4</b>.</p> <p>The amount transferred to (f) should not exceed the amount at (f) on <b>worksheet 3</b>.</p> <p>Write it next to the correct partnership.</p>

## Worksheet 4: Working out your partnership business deductions

You must complete **worksheet 4** if in your tax return 2024, you show either:

- a partnership loss, where the partnership is carrying on a business, at question **13**, **19** or **20**, or
- business deductions from partnership income.

Otherwise don't complete **worksheet 4**. Go to **worksheet 5**.

**Worksheet 4** helps you to complete question **A3** – label **H** by identifying business deductions related to partnerships.

Include expenses in this worksheet only to the extent that they are related to a partnership that is carrying on business. Don't include expenses already shown as business deductions in **worksheet 2**.

### Worksheet 4: Working out your partnership business deductions

	(a)	(b) Amount shown that relates to business income	(c) Partnership (1)	(d) Partnership (2)	(e) Partnership (3)
1	Partnership loss (transferred from <b>Table 3</b> and <b>Table 5</b> )		(f)	(f)	(f)
2	Partnership and trusts: landcare and water facilities (question <b>13</b> – labels <b>I</b> and <b>J</b> )				
3	Partnership and trusts: other deductions relating to distributions (question <b>13</b> – labels <b>X</b> and <b>Y</b> relating to partnership distribution only)				
4	Other deductions relating to partnership distributions (that you have not shown as business deductions on <b>worksheet 2</b> )				
	<b>Total business expenses</b> (Add up each column.)		(j)	(j)	(j)



## Worksheet 5: Working out your adjustments

You must complete **worksheet 5** if you show any of the following amounts:

- income at question **1, 2, 3, 4** (other than death benefits), question **12** – label **B, IT1** or **IT2** that is not attributable to employment in 2023–24 (for example, because you ceased work for that employer before 1 July 2023)
- employment income or business income on your tax return 2024, which you don't show at
  - **worksheets 1 or 3**
  - questions **1, 2, 3, 4** (other than death benefits)
  - questions **12** – label **B, IT1** or **IT2** in your tax return 2024, or **P1** or **P8** in your *Business and professional items schedule 2024*
- deductions in relation to business income that are not shown at **P8 Business income and expenses** in your *Business and professional items schedule 2024*, and that you don't show in **worksheets 2 or 4**
- **P1 Personal services income (PSI)** at your *Business and professional items schedule 2024* which is not related to your employment or the carrying on of a business, or income at **P8** that is not related to you carrying on a business.

If you don't need to complete **worksheet 5** continue to complete **Worksheet 6: Summary**.

### Worksheet 5: Working out your adjustments

Adjustment income or deductions	Amount (\$)
Additional eligible income	(k)
Ineligible income	(q)
Amount to include in total income	(l)
Amount to include in eligible income	(m)
Amount to include in business deductions	(n)

## Worksheet 6: Summary

You must complete **worksheet 6**. It shows the amounts you need to enter at question **A3** – labels **F**, **G** and **H**.

Completing question **A3** – label **G** ensures our super co-contribution and low income super tax offset systems correctly calculates your employment income or income earned from carrying on a business.

### Worksheet 6: Summary

Calculation element	(a) Amount to include in total income	(b) Amount to include in eligible income	(c) Amount to include in business deductions
Solely earned income that is not from employment or business	(a)		
Solely earned employment or business income	(b)	(c)	(d)
Joint income group 1	(e)	(f)	(g)
Joint income group 2	(e)	(f)	(g)
Joint income group 3	(e)	(f)	(g)
Partnership 1	(h)	(i)	(j)
Partnership 2	(h)	(i)	(j)
Partnership 3	(h)	(i)	(j)
Additional eligible income from <b>worksheet 5</b>		(k)	
Adjustments from <b>worksheet 5</b>	(l)	(m)	(n)
Total each column	(x)	(p)	(z)
Ineligible income from <b>worksheet 5</b>		(q)	
Subtract cell (q) from (p).		(y)	

