

KR CONTRACTORS

We are delighted to have you joining us as a Kowalski Recruitment Contractor. In order to comply with the taxation and legal obligations of your employment, the following forms need to be completed:

- **Terms and Conditions Contract Employment Statement**

Read this form, sign it, and return it to Kowalski Recruitment

- **Payroll Details form**

Complete and return to Kowalski Recruitment

- **Superannuation Standard Choice form**

Our default superannuation fund is Australian Super. The easiest way to join Australian super is by going to their website, www.australiansuper.com, and clicking the link: "Join Australian Super". Follow the prompts, and once you have joined you will be provided with a membership number. Simply write this number into "Part B" of your Superannuation Standard Choice form.

However if you have another existing superannuation fund, please enter the relevant information into "Part B" of the Standard Choice form. Note that the ATO form requests that a letter from the trustee of your super fund be attached. We DO NOT need this. The information we need is the name of the fund, your membership number, the address of the fund, and a contact number for the fund.

Please note: The only fund we currently CANNOT pay your superannuation contributions into is: Public Sector Superannuation Scheme (PSS).

- **Tax Declaration form**

Complete section A of the Tax Declaration form, and return the entire form to Kowalski Recruitment.

- **CD**

The enclosed CD contains an electronic timesheet; please refer to "Introduction to e-timesheet.pdf" on the CD for instructions.

Original forms must be completed and returned to Kowalski Recruitment before the first pay period of your contract. Payroll details should be returned to the Kowalski Recruitment Consultant responsible for your contract. If you have any questions regarding any of the forms in this pack please contact your Consultant on 6230 6636.

Thank you for your assistance, and best of luck in your contract position.



Pay Period Schedule – 2019 - 2020

Your timesheet should be completed, signed by your workplace supervisor, and faxed or emailed to Kowalski Recruitment - (02) 6230 6626, or jobs@kowalski.com.au by **1.30pm on the Friday (or alternative day)** indicated below.

Friday – 25 January 2019	Friday – 15 November 2019
Friday – 8 February 2019	Friday – 13 December 2019
Friday – 22 February 2019	Friday – 10 January 2020
Friday – 8 March 2019	Friday – 24 January 2020
Friday – 22 March 2019	Friday – 7 February 2020
Friday – 5 April 2019	Friday – 21 February 2020
Friday – 25 January 2019	Friday – 6 March 2020
Friday – 8 February 2019	Friday – 20 March 2020
Friday – 22 February 2019	Friday – 3 April 2020
Friday – 8 March 2019	Friday – 17 April 2020
Friday – 22 March 2019	Friday – 1 May 2020
Friday – 5 April 2019	Friday – 15 May 2020
Thursday – 18 April 2019	Friday – 29 May 2020
Friday – 3 May 2019	Friday – 12 June 2020
Friday – 31 May 2019	Friday – 26 June 2020
Friday – 14 June 2019	Friday – 10 July 2020
Friday – 28 June 2019	Friday – 24 July 2020
Friday – 12 July 2019	Friday – 7 August 2020
Friday – 26 July 2019	Friday – 21 August 2020
Friday – 9 August 2019	Friday – 4 September 2020
Friday – 23 August 2019	Friday – 18 September 2020
Friday – 6 September 2019	Friday – 2 October 2020
Friday – 4 October 2019	Friday – 16 October 2020
Friday – 18 October 2019	Friday – 30 October 2020
Friday – 1 November 2019	Friday – 13 November 2020

From 1 January 2010, this Fair Work Information Statement is to be provided to all new employees by their employer as soon as possible after the commencement of employment. The Statement provides basic information on matters that will affect your employment. If you require further information, you can contact the **Fair Work Infoline** on **13 13 94** or visit **www.fairwork.gov.au**.

▲ The National Employment Standards

The *Fair Work Act 2009* provides you with a safety net of minimum terms and conditions of employment through the National Employment Standards (NES).

There are 10 minimum workplace entitlements in the NES:

1. A maximum standard working week of 38 hours for full-time employees, plus 'reasonable' additional hours.
2. A right to request flexible working arrangements to care for a child under school age, or a child (under 18) with a disability.
3. Parental and adoption leave of 12 months (unpaid), with a right to request an additional 12 months.
4. Four weeks paid annual leave each year (pro rata).
5. Ten days paid personal/carer's leave each year (pro rata), two days paid compassionate leave for each permissible occasion, and two days unpaid carer's leave for each permissible occasion.
6. Community service leave for jury service or activities dealing with certain emergencies or natural disasters. This leave is unpaid except for jury service.
7. Long service leave.
8. Public holidays and the entitlement to be paid for ordinary hours on those days.
9. Notice of termination and redundancy pay.
10. The right for new employees to receive the Fair Work Information Statement.

A complete copy of the NES can be accessed at **www.fairwork.gov.au**. Please note that some conditions or limitations may apply to your entitlement to the NES. For instance, there are some exclusions for casual employees.

If you work for an employer who sells or transfers their business to a new owner, some of your NES entitlements may carry over to the new employer. Some NES entitlements which may carry over include personal/carer's leave, parental leave, and your right to request flexible working arrangements.

▲ Modern awards

In addition to the NES, you may be covered by a modern award. These awards cover an industry or occupation and provide additional enforceable minimum employment standards. There is also a Miscellaneous Award that covers employees who are not covered by any other modern award.

Modern awards may contain terms about minimum wages, penalty rates, types of employment, flexible working arrangements, hours of work, rest breaks, classifications, allowances, leave and leave loading, superannuation, and procedures for consultation, representation, and dispute settlement. They may also contain terms about industry specific redundancy entitlements.

If you are a manager or a high income employee, the modern award that covers your industry or occupation may not apply to you. For example, where your employer guarantees in writing that you will earn more than \$108,300 annually (indexed), a modern award will not apply, but the NES will.

Transitional arrangements to introduce the modern award system may affect your coverage or entitlements under a modern award.

▲ Agreement making

You may be involved in an enterprise bargaining process where your employer, you or your representative (such as a union or other bargaining representative) negotiate for an enterprise agreement. Once approved by Fair Work Australia, an enterprise agreement is enforceable and provides for changes in the terms and conditions of employment that apply at your workplace.

There are specific rules relating to the enterprise bargaining process. These rules are about negotiation, voting, matters that can and cannot be included in an enterprise agreement, and how the agreement can be approved by Fair Work Australia.

You and your employer have the right to be represented by a bargaining representative and must bargain in good faith when negotiating an enterprise agreement. There are also strict rules for taking industrial action. If you have enquiries about making, varying, or terminating enterprise agreements, you should contact Fair Work Australia.

Individual flexibility arrangements

Your modern award or enterprise agreement must include a flexibility term. This term allows you and your employer to agree to an Individual Flexibility Arrangement (IFA), which varies the effect of terms of your modern award or enterprise agreement. IFAs are designed to meet the needs of both you and your employer. You cannot be forced to make an IFA, however, if you choose to make an IFA, you must be better off overall. IFAs are to be in writing, and if you are under 18 years of age, your IFA must also be signed by your parent or guardian.

Freedom of association and workplace rights (general protections)

The law not only provides you with rights, it ensures you can enforce them. It is unlawful for your employer to take adverse action against you because you have a workplace right. Adverse action could include dismissing you, refusing to employ you, negatively altering your position, or treating you differently for discriminatory reasons. Some of your workplace rights include the right to freedom of association (including the right to become or not to become a member of a union), and the right to be free from unlawful discrimination, undue influence and pressure.

If you have experienced adverse action by your employer, you can seek assistance from the Fair Work Ombudsman or Fair Work Australia (applications relating to general protections where you have been dismissed must be lodged with Fair Work Australia within 60 days).

Termination of employment

Termination of employment can occur for a number of reasons, including redundancy, resignation and dismissal. When your employment relationship ends, you are entitled to receive any outstanding employment entitlements. This may include outstanding wages, payment in lieu of notice, payment for accrued annual leave and long service leave, and any applicable redundancy payments.

Your employer should not dismiss you in a manner that is 'harsh, unjust or unreasonable'. If this occurs, this may constitute unfair dismissal and you may be eligible to make an application to Fair Work Australia for assistance. It is important to note that applications must be lodged within 14 days of dismissal. Special provisions apply to small businesses, including the Small Business Fair Dismissal Code. For further information on this code, please visit www.fairwork.gov.au.

Right of entry

Right of entry refers to the rights and obligations of permit holders (generally a union official) to enter work premises. A permit holder must have a valid and current entry permit from Fair Work Australia and, generally, must provide 24 hours notice of their intention to enter the premises. Entry may be for discussion purposes, or to investigate suspected contraventions of workplace laws that affect a member of the permit holder's organisation or occupational health and safety matters. A permit holder can inspect or copy certain documents, however, strict privacy restrictions apply to the permit holder, their organisation, and your employer.

The Fair Work Ombudsman and Fair Work Australia

The **Fair Work Ombudsman** is an independent statutory agency created under the *Fair Work Act 2009*, and is responsible for promoting harmonious, productive and cooperative Australian workplaces. The Fair Work Ombudsman educates employers and employees about workplace rights and obligations to ensure compliance with workplace laws. Where appropriate, the Fair Work Ombudsman will commence proceedings against employers, employees, and/or their representatives who breach workplace laws.

If you require further information from the Fair Work Ombudsman, you can contact the **Fair Work Infoline** on **13 13 94** or visit www.fairwork.gov.au.

Fair Work Australia is the national workplace relations tribunal established under the *Fair Work Act 2009*. Fair Work Australia is an independent body with the authority to carry out a range of functions relating to the safety net of minimum wages and employment conditions, enterprise bargaining, industrial action, dispute resolution, termination of employment, and other workplace matters.

If you require further information, you can contact **Fair Work Australia** on **1300 799 675** or visit www.fwa.gov.au.

The Fair Work Information Statement is prepared and published by the Fair Work Ombudsman in accordance with section 124 of the *Fair Work Act 2009*.

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www.fairwork.gov.au

Fair Work Infoline **13 13 94**
Mon-Fri 8.00am-6.00pm local time



Australian Government

Fair Work
OMBUDSMAN

Tax file number declaration

Information you provide in this declaration will allow your payer to work out how much tax to withhold from payments made to you.

— This is not a TFN application form.
To apply for a TFN, go to ato.gov.au/tfn

! Terms we use

When we say:

- **payer**, we mean the business or individual making payments under the pay as you go (PAYG) withholding system.
- **payee**, we mean the individual being paid.

Who should complete this form?

You should complete this form before you start to receive payments from a new payer – for example:

- payments for work and services as an employee, company director or office holder
- payments under return-to-work schemes, labour hire arrangements or other specified payments
- benefit and compensation payments
- superannuation benefits.

! You need to provide all information requested on this form. Providing the wrong information may lead to incorrect amounts of tax being withheld from payments made to you.

! You do not need to complete this form if you:

- are a beneficiary wanting to provide your tax file number (TFN) to the trustee of a closely held trust. For more information, visit ato.gov.au/trustsandtfnwithholding
- have reached 60 years of age and started a super benefit that does not include an untaxed element for that benefit.
- are receiving superannuation benefits from a super fund and have been taken to have quoted your TFN to the trustee of the super fund.

Section A: To be completed by the payee

Question 1

What is your tax file number (TFN)?

You should give your TFN to your employer only after you start work for them. Never give your TFN in a job application or over the internet.

— We and your payer are authorised by the *Taxation Administration Act 1953* to request your TFN. It's not an offence not to quote your TFN. However, quoting your TFN reduces the risk of administrative errors and having extra tax withheld. Your payer is required to withhold the top rate of tax from all payments made to you if you do not provide your TFN or claim an exemption from quoting your TFN.

How do you find your TFN?

You can find your TFN on any of the following:

- your income tax notice of assessment
- correspondence we send you
- a payment summary your payer issues to you.

If you have a tax agent, they may also be able to tell you your TFN.

If you still can't find your TFN, you can:

- phone us on **13 28 61** between 8.00am and 6.00pm, Monday to Friday
- visit your nearest shopfront (phone us on **13 28 61** to make an appointment).

If you phone or visit us we need to know we are talking to the correct person before discussing your tax affairs. We will ask you for details only you, or your authorised representative would know.



Australian Government
Australian Taxation Office

You don't have a TFN

If you don't have a TFN and want to provide a TFN to your payer, you will need to apply for one.

For more information about applying for a TFN, visit ato.gov.au/tfn

You may be able to claim an exemption from quoting your TFN.

Print X in the appropriate box if you:

- have lodged a TFN application form or made an enquiry to obtain your TFN. You now have 28 days to provide your TFN to your payer, who must withhold at the standard rate during this time. After 28 days, if you have not given your TFN to your payer, they will withhold the top rate of tax from future payments
- are claiming an exemption from quoting a TFN because you are under 18 years of age and do not earn enough to pay tax, or you are an applicant or recipient of certain pensions, benefits or allowances from the
 - Department of Human Services – however, you will need to quote your TFN if you receive a Newstart, Youth or sickness allowance, or an Austudy or parenting payment
 - Department of Veterans' Affairs – a service pension under the *Veterans' Entitlement Act 1986*
 - Military Rehabilitation and Compensation Commission.

Providing your TFN to your super fund

Your payer must give your TFN to the super fund they pay your contributions to. If your super fund does not have your TFN, you can provide it to them separately. This ensures:

- your super fund can accept all types of contributions to your accounts
- additional tax will not be imposed on contributions as a result of failing to provide your TFN
- you can trace different super accounts in your name.

- For more information about providing your TFN to your super fund, visit ato.gov.au/supereligibility

Question 2–5

Complete with your personal information.

Question 6

On what basis are you paid?

Check with your payer if you are not sure.

Question 7

Are you an Australian resident for tax purposes?

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 now live here permanently
- are an overseas student doing a course that takes more than six months to complete
- migrate to Australia and intend to reside here permanently.

If you go overseas temporarily and do not set up a permanent home in another country, you may continue to be treated as an Australian resident for tax purposes.

– Foreign resident tax rates are different

A higher rate of tax applies to a foreign resident's taxable income and foreign residents are not entitled to a tax-free threshold nor can they claim tax offsets to reduce withholding, unless you are in receipt of an Australian Government pension or allowance.

- To check your Australian residency status for tax purposes or for more information, visit ato.gov.au/residency

Answer **no** to this question if you are not an Australian resident for tax purposes, unless you are in receipt of an Australian Government pension or allowance. If you answer **no**, you must also answer **no** at question 10.

Question 8

Do you want to claim the tax-free threshold from this payer?

The tax-free threshold is the amount of income you can earn each financial year that is not taxed. By claiming the threshold, you reduce the amount of tax that is withheld from your pay during the year.

Answer **yes** if you want to claim the tax-free threshold, you are an Australian resident for tax purposes, and one of the following applies:

- you are not currently claiming the tax-free threshold from another payer
- you are currently claiming the tax-free threshold from another payer and your total income from all sources will be less than the tax-free threshold.

Answer **yes** if you are a foreign resident in receipt of an Australian Government pension or allowance.

Otherwise answer **no**.

- ❗ If you receive any taxable government payments or allowances, such as Newstart, Youth Allowance or Austudy payment, you are likely to be already claiming the tax-free threshold from that payment.

- For more information about the current tax-free threshold, which payer you should claim it from, or how to vary your withholding rate, visit ato.gov.au/taxfreethreshold

Question 9

Do you want to claim the seniors and pensioners tax offset by reducing the amount withheld from payments made to you?

– Claim tax offsets with only one payer

You are not entitled to reduce your withholding amounts, or claim the seniors and pensioners tax offset (SAPTO), with more than one payer at the same time.

If you receive income from more than one source and need help with this question, phone **1300 360 221** between 8.00am and 6.00pm, Monday to Friday.

How your income affects the amount of your tax offset

You must meet the eligibility conditions to receive SAPTO. Your rebate income, not your taxable income, determines the amount of SAPTO, if any, you will receive.

Answer **yes** if you are eligible and choose to claim SAPTO with this payer. To reduce the amount withheld from payments you receive during the year from this payer, you will also need to complete a *Withholding declaration* (NAT 3093).

Answer **no** if one of the following applies:

- you are not eligible for SAPTO
- you are already claiming SAPTO with another payer
- you are eligible but want to claim your entitlement to the tax offset as a lump sum in your end-of-year income tax assessment.

➤ For more information about your eligibility to claim the tax offset or rebate income, visit ato.gov.au/taxoffsets

Question 10

Do you want to claim a zone, overseas forces or invalid and invalid carer tax offset by reducing the amount withheld from payments made to you?

— Claim tax offsets with only one payer

You are not entitled to claim tax offsets with more than one payer at the same time.

You may be eligible for one or more of the following:

- a zone tax offset if you live or work in certain remote or isolated areas of Australia
- an overseas forces tax offset if you serve overseas as a member of Australia's Defence Force or a United Nations armed force
- an invalid and invalid carer tax offset.

Answer **yes** to this question if you are eligible and choose to receive tax offsets by reducing the amount withheld from payments made to you from this payer. You also need to complete a *Withholding declaration* (NAT 3093).

Answer **no** to this question if you are either:

- not eligible for the tax offsets
- a foreign resident
- choose to receive any of these tax offsets as an end-of-year lump sum through the tax system
- are already claiming the offset from another payer.

➤ For more information about your entitlement, visit ato.gov.au/taxoffsets

Question 11

(a) Do you have a Higher Education Loan Program (HELP), Student Start-up Loan (SSL) or Trade Support Loan (TSL) debt?

Answer **yes** if you have a HELP, SSL or TSL debt.

Answer **no** if you do not have a HELP, SSL or TSL debt, or you have repaid your debt in full.

- ! You have a HELP debt if either:
- the Australian Government lent you money under HECS-HELP, FEE-HELP, OS-HELP, VET FEE-HELP or SA-HELP.
 - you have a debt from the previous Higher Education Contribution Scheme (HECS).

(b) Do you have a Financial Supplement debt?

Answer **yes** if you have a Financial Supplement debt.

Answer **no** if you do not have a Financial Supplement debt, or you have repaid your debt in full.

➤ For information about repaying your HELP, SSL, TSL or Financial Supplement debt, visit ato.gov.au/getloaninfo

Have you repaid your HELP, SSL, TSL or Financial Supplement debt?

When you have repaid your HELP, SSL, TSL or Financial Supplement debt, you need to complete a *Withholding declaration* (NAT 3093) notifying your payer of the change in your circumstances.

! Sign and date the declaration

Make sure you have answered all the questions in section A, then sign and date the declaration. Give your completed declaration to your payer to complete section B.

Section B: To be completed by the payer

! Important information for payers – see the reverse side of the form.

➤ Lodge online

Payers can lodge TFN declaration reports online if you have software that complies with our specifications.

For more information about lodging the TFN declaration report online, visit ato.gov.au/lodgetfndeclaration

More information

Internet

- For general information about TFNs, tax and super in Australia, including how to deal with us online, visit our website at **ato.gov.au**
- For information about applying for a TFN on the web, visit our website at **ato.gov.au/tfn**
- For information about your super, visit our website at **ato.gov.au/superseeker**

Useful products

In addition to this TFN declaration, you may also need to complete and give your payer the following forms which you can download from our website at **ato.gov.au**:

- *Withholding declaration* (NAT 3093) if you want to
 - claim entitlement to the seniors and pensioners tax offset (question 9) or other tax offsets (question 10)
 - change information you previously provided in a TFN declaration.
- *Medicare levy variation declaration* (NAT 0929) if you qualify for a reduced rate of Medicare levy or are liable for the Medicare levy surcharge. You can vary the amount your payer withholds from your payments.
- *Standard choice form* (NAT 13080) to choose a super fund for your employer to pay super contributions to. You can find information about your current super accounts and transfer any unnecessary super accounts through myGov after you have linked to the ATO. Temporary residents should visit **ato.gov.au/departaustralia** for more information about super.

Other forms and publications are also available from our website at **ato.gov.au/onlineordering** or by phoning **1300 720 092**.

Phone

- Payee – for more information, phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday. If you want to vary your rate of withholding, phone **1300 360 221** between 8.00am and 6.00pm, Monday to Friday.
- Payer – for more information, phone **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

If you phone, we need to know we're talking to the right person before we can discuss your tax affairs. We'll ask for details only you, or someone you've authorised, would know. An authorised contact is someone you've previously told us can act on your behalf.

If you do not speak English well and need help from the ATO, phone the Translating and Interpreting Service on **13 14 50**.

If you are deaf, or have a hearing or speech impairment, phone the ATO through the National Relay Service (NRS) on the numbers listed below:

- TTY users – phone **13 36 77** and ask for the ATO number you need (if you are calling from overseas, phone **+61 7 3815 7799**)
- Speak and Listen (speech-to-speech relay) users – phone **1300 555 727** and ask for the ATO number you need (if you are calling from overseas, phone **+61 7 3815 8000**)
- Internet relay users – connect to the NRS on **relayservice.gov.au** and ask for the ATO number you need.

If you would like further information about the National Relay Service, phone **1800 555 660** or email **helpdesk@relayservice.com.au**

Privacy of information

Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your privacy, go to **ato.gov.au/privacy**

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 in this publication and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, we must ask you to pay it but we will not charge you a penalty. Also, if you acted reasonably and in good faith we will not charge you interest.

If you make an honest mistake in trying to follow our information in this publication and you owe us money as a result, we will not charge you a penalty. However, we will ask you to pay the money, and we may also charge you interest. If correcting the mistake means we owe you money, we will pay it to you. We will also pay you any interest you are entitled to.

If you feel that this publication does not fully cover your circumstances, or you are unsure how it applies to you, you can seek further assistance from us.

We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for more recent information on our website at **ato.gov.au** or contact us.

This publication was current at **July 2016**.

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Payer information

The following information will help you comply with your pay as you go (PAYG) withholding obligations.



Is your employee entitled to work in Australia?

It is a criminal offence to knowingly or recklessly allow someone to work, or to refer someone for work, where that person is from overseas and is either in Australia illegally or is working in breach of their visa conditions.

People or companies convicted of these offences may face fines and/or imprisonment. To avoid penalties, ensure your prospective employee has a valid visa to work in Australia before you employ them. For more information and to check a visa holder's status online, visit the Department of Immigration and Border Protection website at immi.gov.au

Payer obligations

If you withhold amounts from payments, or are likely to withhold amounts, the payee may give you this form with section A completed. A TFN declaration applies to payments made after the declaration is provided to you. The information provided on this form is used to determine the amount of tax to be withheld from payments based on the PAYG withholding tax tables we publish. If the payee gives you another declaration, it overrides any previous declarations.

Has your payee advised you that they have applied for a TFN, or enquired about their existing TFN?

Where the payee indicates at question 1 on this form that they have applied for an individual TFN, or enquired about their existing TFN, they have 28 days to give you their TFN. **You must withhold tax for 28 days at the standard rate according to the PAYG withholding tax tables.** After 28 days, if the payee has not given you their TFN, you must then withhold the top rate of tax from future payments, unless we tell you not to.

If your payee has not given you a completed form you must:

- notify us within 14 days of the start of the withholding obligation by completing as much of the payee section of the form as you can. Print 'PAYER' in the payee declaration and lodge the form – see 'Lodging the form'.
- withhold the top rate of tax from any payment to that payee.



For a full list of tax tables, visit our website at ato.gov.au/taxtables

Lodging the form

You need to lodge TFN declarations with us within 14 days after the form is either signed by the payee or completed by you (if not provided by the payee). **You need to retain a copy of the form for your records.** For information about storage and disposal, see below.

You may lodge the information:

- **online** – lodge your TFN declaration reports using software that complies with our specifications. There is no need to complete section B of each form as the payer information is supplied by your software.
- **by paper** – complete section B and send the original to us within 14 days.



For more information about lodging your TFN declaration report online, visit our website at ato.gov.au/lodgetfndeclaration

Provision of payee's TFN to the payee's super fund

If you make a super contribution for your payee, you need to give your payee's TFN to their super fund on the day of contribution, or if the payee has not yet quoted their TFN, within 14 days of receiving this form from your payee.

Storing and disposing of TFN declarations

The TFN guidelines issued under the *Privacy Act 1988* require you to use secure methods when storing and disposing of TFN information. You may store a paper copy of the signed form or electronic files of scanned forms. Scanned forms must be clear and not altered in any way.

If a payee:

- submits a new *TFN declaration* (NAT 3092), you must retain a copy of the earlier form for the current and following financial year.
- has not received payments from you for 12 months, you must retain a copy of the last completed form for the current and following financial year.



Penalties

You may incur a penalty if you do not:

- lodge TFN declarations with us
- keep a copy of completed TFN declarations for your records
- provide the payee's TFN to their super fund where the payee quoted their TFN to you.

Choosing a super fund

How to complete your *Standard choice form* (NAT 13080).

DO YOU NEED TO COMPLETE THIS FORM?

Employers

You must complete this form if you are an employer and:

- you hire a new employee who is eligible to choose a super fund
- an existing eligible employee asks you for a form
- you cannot contribute to an employee's chosen super fund or it is no longer a complying fund, or
- you change your employer nominated super fund (for the employees affected by this change of fund).

Employees

You may complete this form if you are an employee who is eligible to choose a super fund and you choose a fund that is different to your employer's nominated fund.

i The terms '**super fund**', '**superannuation fund**' and '**fund**' also refer to a retirement savings account. A retirement savings account can be chosen as a super fund by an employer or employee.

BEFORE YOU COMPLETE THIS FORM

Before you complete your *Standard choice form*, you should read *Super Decisions*. This document has been prepared by the Australian Securities and Investments Commission (ASIC) to help you understand more about super and make better super decisions. To obtain a copy:

- visit www.fido.gov.au or
- phone **1300 300 630**.

For more information about choosing a super fund:

- visit our website at www.ato.gov.au or
- phone us on **13 10 20** between 8.00am and 6.00pm Monday to Friday, to speak to a tax officer.



HOW TO COMPLETE THIS FORM

SECTION A: EMPLOYEES

If you are an employee and you are eligible to choose a super fund, your employer must give you this form after they have completed 'Section B'.

Question 1

Choice of superannuation fund

Complete this question by placing an 'X' in one of the boxes.

OPTION 1: You can stay with your employer's super fund

If you don't make a choice, your employer's super contributions will be paid into a fund chosen by your employer. You do not need to complete 'Section A' for this option.

Your employer is not liable for the performance of the super fund you choose or the employer fund they choose on your behalf.

⚠ Do not seek financial advice from your employer unless they are licensed to provide it. You can choose a different fund later if you like.

⚠ You only need to complete 'Section A' if you are choosing a fund that is different to your employer's nominated fund (also known as their default fund). You do not need to return this form to your employer if you want to continue to stay with their default fund.

OPTION 2: Choose your own super fund

You can choose the super fund you want your employer super contributions paid to. You need to complete 'Section A' for this option.

⚠ Any money you have in existing funds will remain there unless you arrange to transfer it (or roll it over) to another fund. Check the impact of any exit fees, or benefits you may lose, before leaving the fund. Your employer cannot do this for you.

⚠ Your employer is only required to accept one *Standard choice form* from you every 12 months.

➤ If you chose this option, go to 'Question 2'.

Question 2

Your details

Provide your personal details.

If you quote your tax file number (TFN) to your employer for super purposes, they must provide it to the super fund they pay your super to.

Providing your TFN means:

- your super fund will, subject to its rules, be able to accept all contributions for you
- the tax on contributions your fund receives for you will not increase
- other than the tax that may ordinarily apply, no additional tax will be deducted when you start drawing down your super benefits, and
- it is easier to keep track of different super accounts in your name so you receive all your super when you retire.

➤ You are not legally required to quote your TFN but if you do not quote it your contributions may be taxed at a higher rate.

Question 3

Details of my chosen superannuation fund

Provide the details of your chosen super fund.

Question 4

Appropriate documentation

Complete by placing an 'X' in the box and including a copy of the appropriate documentation listed in the *Standard choice form*.

⚠ Your employer does not have to accept your choice of fund if you have not provided the appropriate documents.

➤ If you have completed 'Section A', return this form to your employer and keep a copy for your own records. Do not send a copy of this form to us at the Australian Taxation Office (ATO) or your super fund.

SECTION B: EMPLOYERS

You must complete 'Section B' of the form before you give the form to your eligible employee.

Question 5


Your details


Provide your details.


Question 6

Your employer nominated superannuation fund

Provide details of your employer nominated super fund.

 If your employer nominated fund has not changed, write 'NOT APPLICABLE' in the 'Fund's name' field.

 Give this form to your employee after you have completed 'Section B'. When your employee returns the completed form to you, do not send it to us at the ATO or your super fund. You must keep a copy for your own records for five years.

 Make sure that you pay super contributions for your employees by the super guarantee cut-offs:

- 28 October
- 28 January
- 28 April
- 28 July.

This applies whether an employee completes this form or not.

Where an employee chooses a fund, any contributions you make in the two months after receiving the form can be made to either your employer nominated super fund (your default fund) or the employee's new chosen fund. Contributions after the two month period must be made to the employee's new chosen super fund.

MORE INFORMATION

For individuals

- *Super – what you need to know* (NAT 71039), and
- *Super and your retirement* (NAT 71040).

For employers

- *Super – what employers need to know* (NAT 71038)
- *Superannuation guarantee – how to meet your super obligations* (NAT 1987), and
- *Paying super – your handy reference* (NAT 72035).

For more information:

- visit our website at **www.ato.gov.au**
- visit ASIC's FIDO website at **www.fido.gov.au** for financial tips and safety checks
- subscribe to 'What's New' at **www.ato.gov.au** to receive regular updates
- phone us on **13 10 20** between 8.00am and 6.00pm, Monday to Friday, to speak to a tax officer
- phone our publications ordering service on **1300 720 092** for copies of our publications, or
- write to us at
Australian Tax Office
PO Box 3578
ALBURY NSW 2640

If you do not speak English well and need help from us, phone the Translating and Interpreting Service on **13 14 50**.

If you are deaf, or have a hearing or speech impairment, phone us through the National Relay Service (NRS) on the numbers listed below:

- TTY users, phone **13 36 77** and ask for the ATO number you need
- Speak and Listen (speech-to-speech relay) users, phone **1300 555 727** and ask for the ATO number you need
- internet relay users, connect to the NRS on **www.relayservice.com.au** and ask for the ATO number you need.

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 in this publication and it turns out to be incorrect or misleading, and you fail to comply with the law as a result, we must still apply the law correctly. However, we will take the fact that you followed our information into account when deciding what action, if any, we should take.

If you make an honest mistake in trying to follow our information in this publication and you fail to comply with the law as a result, we will take the reason for the mistake into account in deciding what action to take.

If you feel that this publication does not fully cover your circumstances, or you are unsure how it applies to you, you can seek further assistance from us.

We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for more recent information on our website at www.ato.gov.au or contact us.

This publication was current at **June 2010**.