Australian Government
Australian Taxation Office

Withholding declaration – upwards variation form

PAYER'S COPY

Complete this declaration to authorise your payer to increase the amount withheld from payments to you.

Before you can make a *Withholding declaration*, you must provide, or have previously provided your payer with a completed *Tax file number declaration* (NAT 3092) (or *Employment declaration* or *Annuity and superannuation pension declaration* completed before 1 July 2000), quoting your tax file number or claiming an exemption from quoting it.

The information in the completed *Withholding declaration – upwards variation* form must be treated as sensitive.

- Refer to the instructions to help you complete this declaration.
- Print neatly in BLOCK LETTERS and use a black or dark blue pen.
- Print X in the appropriate boxes.

Section A: **Payee's declaration**

To be completed by payee.

1 What is your name? Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

Given names

2 What is your date of birth? Day ☐☐ / Month ☐☐ / Year ☐☐☐☐

3 What is your tax file number (TFN)?

For information about tax file numbers, see instructions.

If you have not provided your TFN, indicate if any of the following reasons apply:

☐ I have lodged a TFN application.
☐ I am claiming an exemption because I am a pensioner.
☐ I am claiming an exemption because I am under 18 years of age and do not earn enough to pay tax.

4 Are you an Australian resident for tax purposes? Yes ☐ No ☐ You must answer **no** at question 5.

5 Are you claiming or do you want to claim the tax-free threshold from this payer? Yes ☐ No ☐

6 (a) Do you have an accumulated Higher Education Loan Program (HELP) debt? Yes ☐ No ☐

(b) Do you have an accumulated Financial Supplement debt? Yes ☐ No ☐

7 Do you want to increase the rate or amount withheld from payments made to you? Yes ☐ No ☐

You need to complete the *Upwards variation agreement*.
As stated in the agreement, I elect that my payer will:

(a) withhold amounts from payments made to me at the rate of ☐☐·☐☐ %

OR

(b) increase the amount which would otherwise be withheld by $ ☐☐☐☐·☒ per payment.

This applies to payments to me from the Day ☐☐ / Month ☐☐ / Year ☐☐☐☐ **pay period.**

I understand that the varied rate or increased amount will apply only to the payments made to me starting from the date indicated above, when it results in a higher amount being withheld than would otherwise apply under the PAYG withholding tax tables or by regulation for the relevant withholding event.

Privacy
For information about your privacy, visit our website at **ato.gov.au/privacy**

DECLARATION BY PAYEE

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

The tax laws impose heavy penalties for giving false or misleading statements.

Signature of payee

Date Day ☐☐ / Month ☐☐ / Year ☐☐☐☐

Sensitive (when completed)

Section B: **Payer's declaration**

The information in the completed *Withholding declaration – upwards variation* form must be treated as sensitive.

To be completed by payer.

YOUR DETAILS

1 What is your Australian business number (ABN) (or your withholding payer number if you are not in business)?

2 What is your registered business name or trading name (or your individual name if you are not a business)?

HOW MUCH SHOULD YOU WITHHOLD?

The payee's answers to questions 4 and 5 will indicate which of the weekly, fortnightly or monthly tax tables you should use as the base rate of withholding.

A **yes** answer at question 6 will require an amount to be withheld as specified in the HELP tax tables or the Student Financial Supplement Scheme tax tables.

A **yes** answer at question 7 may require a higher rate or amount of withholding than may otherwise apply under the PAYG withholding tax tables or by regulation for the relevant withholding event.

WITHHOLDING AGREEMENT

As elected by my payee, I agree to:

(a) withhold amounts from payments made to them at the rate of ☐☐·☐☐ **%**

OR

(b) increase the amount that would otherwise be withheld by $ ☐☐☐☐·☒ **per payment.**

This applies to payments made from the Day ☐☐ / Month ☐☐ / Year ☐☐☐☐ **pay period.**

DECLARATION BY PAYER

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

I agree to increase the amount withheld from payments made, as indicated at either (a) or (b).

The tax laws impose heavy penalties for giving false or misleading statements.

Signature of payer

Date Day ☐☐ / Month ☐☐ / Year ☐☐☐☐

Privacy

For information about your privacy, visit our website at **ato.gov.au/privacy**

Print form **Save form** **Reset form**

WRITTEN NOTICE

This declaration will constitute written notice under section 15-15 of schedule 1 to the *Taxation Administration Act 1953* (TAA 1953) of the Commissioner's approval to vary the amount required to be withheld where:

- the payments specified in section B, at (a) or (b) in the form, are covered by Subdivision 12-B, 12-C or 12-D in schedule 1 to the TAA 1953
- the payee has given a completed *Tax file number declaration* (or *Employment declaration* or *Annuity and superannuation pension declaration*) to the payer, or they have entered into a voluntary agreement with the payer
- the payee has notified the payer of the varied rate of withholding in writing on this approved form at section A
- the varied rate of withholding or increased amount of withholding results in a higher amount of withholding than would otherwise apply under the PAYG withholding tax tables or by regulation for the relevant withholding event.

STORING AND DISPOSING OF WITHHOLDING DECLARATIONS

The information in the completed *Withholding declaration* form must be treated as sensitive. Once you have completed, signed and dated the declaration, file the declaration form. If the declaration is accompanied by a completed *Upwards variation agreement*, return the signed agreement to the payee for their records. **Do not send the declaration or agreement to us**.

Under the TFN guidelines in the *Privacy Act 1988*, you must use secure methods when storing and disposing of TFN information. Under tax laws, if a payee submits a new *Withholding declaration* or leaves your employment, you must still keep this declaration for the current and next financial year.

Do not send this declaration form to us.

Australian Government
Australian Taxation Office

Upwards variation agreement

Complete this agreement if you wish to increase the amount withheld from payments made to you. You must answer **yes** to question 7 on the *Withholding declaration – upwards variation*.

- Refer to the instructions to help you complete this agreement.
- Print neatly in BLOCK LETTERS and use a black or dark blue pen.

The information in the completed *Upwards variation agreement* form must be treated as sensitive.

Step 1: **Election by payee**

To be completed by payee.

I elect that the payer will:

(a) withhold amounts from payments made to me at the rate of ☐☐·☐☐ **%**

OR

(b) increase the amount that would otherwise be withheld by $ ☐☐☐☐·☒ **per payment.**

This applies to payments made to me from the Day ☐☐ / Month ☐☐ / Year ☐☐☐☐ **pay period.**

I understand that the varied rate or increased amount will apply only to the payments made to me starting from the pay period indicated above, when it results in a higher amount being withheld than would otherwise apply under the PAYG withholding tax tables or by regulation for the relevant withholding event.

Step 2: **Declaration by payee**

The tax laws impose heavy penalties for giving false or misleading statements.

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

Signature of payee

Date Day ☐☐ / Month ☐☐ / Year ☐☐☐☐

Name of payee

Step 3: **Complete the upwards variation form**

Complete the *Withholding declaration – upwards variation* form on the previous page and give this agreement and the declaration to your payer. Your payer will sign both the agreement and declaration, retain the declaration and return this agreement to you for your records.

Step 4: **Declaration by payer**

To be completed by payer.

I agree to increase the amount withheld from payments made as indicated at (a) or (b) in step 1.

Signature of payer

Date Day ☐☐ / Month ☐☐ / Year ☐☐☐☐

Australian business number (ABN) or withholding payer number (WPN)

☐☐ ☐☐☐ ☐☐☐ ☐☐☐

Registered business name or trading name (or individual name if not in business)

PAYER: RETURN THE COMPLETED AGREEMENT TO THE PAYEE