



Withholding declaration – short version for seniors and pensioners

Use this form if you want to claim the seniors and pensioners tax offset. It authorises your payer to reduce the amount of tax withheld from payments made to you.


Last updated 3 September 2021

Use this form if you want to:

- claim your entitlement to the seniors and pensioners tax offset (SAPTO)
- claim or stop claiming the tax-free threshold
- advise your payer that you have become (or are no longer) an Australian resident for tax purposes.

For details about the personal information we collect from you see [Privacy notice – Withholding declaration – short version for seniors and pensioners](#).

How to get a copy of the form

You can download the [Withholding declaration – short version for seniors and pensioners](#)  (PDF 316KB, NAT 5072), complete online, save and print.

If you prefer to complete by hand, print and complete the paper form.

You must lodge a new declaration if either:

- you leave your current payer and start to receive payments from a new payer
- your circumstances change.

If you give the wrong information, you may have insufficient amounts withheld from payments made to you and this may result in a significant tax debt at the end of the financial year.

Give the completed form to your payer so your rate of withholding can be varied. Make sure you have already given them a Tax file number declaration.

Help completing this form

Section A: Payee's declaration

In this section

- [Questions 1 and 2](#)
- [Question 3 – What is your tax file number \(TFN\)?](#)
- [Question 4 – Are you an Australian resident for tax purposes?](#)
- [Question 5 – Are you claiming or do you want to claim the tax-free threshold from this payer?](#)
- [Question 6 – Do you want to claim the seniors and pensioners tax offset by reducing the amount withheld from payments made to you?](#)
- [Declaration](#)

Questions 1 and 2

Complete with your personal information.

Question 3 – What is your tax file number (TFN)?

We and your payer are authorised by the *Taxation Administration Act 1953* to request your TFN. It is 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:

- your income tax notice of assessment

- letters you have received from us, such as a statement of account
- an income statement or payment summary (provided by your employer)
- your superannuation account statement.

If you use a registered tax agent, you can ask them for your TFN.

If you still can't find your TFN after checking these options, **phone us**.

Print **X** in the appropriate box if you:

- have lodged a **Tax file number – application or enquiry for individuals**
- are claiming an exemption from quoting a TFN. You are exempt from quoting your TFN if you receive
 - certain Centrelink pensions, benefits or allowances or a service pension from the Department of Veterans' Affairs. However, you will need to quote your TFN if you receive Jobseeker payment from 20 March 2020, Youth, Austudy, Newstart, sickness or parenting allowance
 - benefits from the Military Rehabilitation and Compensation Commission.

Question 4 – 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. Foreign residents are not entitled to a tax-free threshold, nor can they claim tax offsets to reduce withholding.

To check your Australian residency status for tax purposes, see [Your tax 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. You must also answer **no** to [Question 5](#).

Question 5 – Are you claiming or do you want to claim the tax-free threshold from this payer?

The tax-free threshold (\$18,200 at 1 July 2021) 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 \$18,200 or less.

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 Jobseeker Payment from 20 March 2020, Newstart, Austudy or Youth Allowance, you are likely to be already claiming the tax-free threshold from that payment.

For more information on claiming the tax-free threshold, or which payer you should claim it from or how to vary your withholding rate, see:

- Tax-free threshold
- Varying your PAYG withholding

Question 6 – Do you want to claim the seniors and pensioners tax offset by reducing the amount withheld

from payments made to you?

Claim the tax offset with only one payer

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

If your income comes from more than one source, do not complete this question for any of your payers. **Contact us** for more information.

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 you choose to claim SAPTO by reducing the amount withheld from payments made to you during the year.

For more information, see **Withholding declarations and variations**.

Declaration

Make sure that you have signed and dated the declaration. Give your completed declaration to your payer.

Section B: Payer's declaration

This section is to be completed by the payer. The following information will help you comply with your pay as you go (PAYG) withholding obligations.

Payer obligations

If you withhold amounts from payments, or are likely to withhold amounts, your payee may give you this form with section A completed. A *Withholding 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 your payee gives you another declaration, it overrides the previous one.

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.

Copyright notice

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).