



Upwards variation agreement

- Read the instructions before completing this agreement.
- Print neatly in BLOCK LETTERS and use a BLACK or DARK BLUE pen.

⊖ The information in the completed *Upwards variation agreement* must be treated in confidence.

Step 1: Election by payee

➤ To be completed by the 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 \$, .~~00~~ per payment.

This applies to payments made to me from the / / 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

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

⊖ There are penalties for deliberately making a false or misleading statement.

Signature of payee

Date / /

Name of payee

Step 3: Complete the upwards variation form

➤ Complete the *Withholding declaration – upwards variation* form on the next 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 the payer.

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

Signature of payer

Date / /

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



Withholding declaration – Upwards variation form

PAYER'S COPY

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

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, before you can make a *Withholding declaration*.

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

- Read the instructions before completing this declaration.
- Print neatly in BLOCK LETTERS and use a BLACK or DARK BLUE pen.
- Print 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)?

See 'Privacy of information' on the inside front cover of the 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 This question has been removed. Refer to **Question 4** in the instructions.

5 Are you an Australian resident for tax purposes? Yes No You must answer 'No' at question 6.

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

7 (a) Do you have an accumulated Higher Education Loan Programme (HELP) debt? Yes No

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

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

As stated in the *Upwards variation 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 \$ ~~XX~~ 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 to me starting from the date indicated above, if 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.

DECLARATION BY PAYEE

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

There are penalties for deliberately making a false or misleading statement.

Signature of payee

Date /Day /Month /Year

Section B: Payer's declaration

 To be completed by payer.

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

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 in business)?

HOW MUCH SHOULD YOU WITHHOLD?

The payee's answers to questions 5 and 6 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 7 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 8 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 \$, .~~00~~ 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).

Signature of payer

Date ^{Day} / ^{Month} / ^{Year}

 There are penalties for deliberately making a false or misleading statement.

WRITTEN NOTICE


This declaration will constitute written notice under section 15–15 of Schedule 1 to the *Taxation Administration Act 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 *Taxation Administration Act 1953*
- the payee has notified the payer of the varied rate of withholding in writing on this approved form at section A, and
- the varied rate 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, or
- the rate of withholding indicated by the payee results in a lesser amount of withholding than would otherwise apply under the PAYG withholding tax tables or by regulation for the relevant withholding event (then the latter rate applies), and
- 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.

STORING AND DISPOSING OF WITHHOLDING DECLARATIONS

The information in the completed *Withholding declaration* form must be treated in confidence. Once you have completed, signed and dated the agreement and declaration, give the agreement to the payee for their records and file the declaration form. **Do not send it to the Tax Office.**

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 the Tax Office.

IN-CONFIDENCE – when completed