

The background features a blue gradient with numerous thin, white, wavy lines that create a sense of motion and depth, resembling a stylized wave or a series of overlapping curves.

TAXATION IN AUSTRALIA

СИСТЕМА ОПОДАТКУВАННЯ В АВСТРАЛІЇ

Фінансовий рік в Австралії 1 July -30 June

Tax Rates 2022-2023 Year (Residents)

Taxable Income	Tax On This Income
0 to \$18,200	Nil
\$18,201 to \$45,000	19c for each \$1 over \$18,200
\$45,001 to \$120,000	\$5,092 plus 32.5c for each \$1 over \$45,000
\$120,001 to \$180,000	\$29,467 plus 37c for each \$1 over \$120,000



СИСТЕМА ОПОДАТКУВАННЯ В АВСТРАЛІЇ

Tax Rates 2022-2023 Year (Non-Residents)

Taxable Income	Tax On This Income
0 to \$120,000	32.5c for each \$1
\$120,001 to \$180,000	\$39,000 plus 37c for each \$1 over \$120,000
Over \$180,000	\$61,200 plus 45c for each \$1 over \$180,000



EXAMPLES

Taxable Income
\$45,000

Total Tax:

Resident \$5,667

Non Resident \$14,625

Taxable Income
\$70,000

Total Tax:

Resident \$14,617

Non Resident \$22,750

Taxable Income
\$120,000

Total Tax:

Resident \$31,867

Non Resident \$39,000

ЗАПОВНЕННЯ TFN ДЕКЛАРАЦІЇ

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.

<https://www.ato.gov.au/uploadedFiles/Content/>

[IND/Downloads/TFN_declaration_form_N3092.pdf](https://www.ato.gov.au/IND/Downloads/TFN_declaration_form_N3092.pdf)

For more information, see question 1 on page 2 of the instructions.

Are you an Australian resident for tax purposes? Yes No (You must answer no if you are a foreign resident claiming a seniors and pensioners, zone or overseas forces tax offset.)

7 Are you claiming an exemption because you are under 18 years of age and do not earn enough to pay tax? OR I am claiming an exemption because I am in receipt of a pension, benefit or allowance.

8 Do you want to claim the tax-free threshold from this payer? Only claim the tax-free threshold from one payer at a time, unless your total income from all sources for the financial year will be less than the tax-free threshold. Answer no at questions 9 and 10 unless you are a foreign resident claiming a seniors and pensioners, zone or overseas forces tax offset. Yes No

9 Do you want to claim the seniors and pensioners tax offset by reducing the amount withheld from payments made to you? Complete a Withholding declaration (NAT 3093), but only if you are claiming the tax-free threshold from this payer. If you have more than one payer, see page 3 of the instructions. Yes No

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? Complete a Withholding declaration (NAT 3093). Yes No

11 (a) Do you have a Higher Education Loan Program (HELP) or Trade Support Loan (TSL) debt? Your payer will withhold additional amounts to cover any compulsory repayment that may be raised on your notice of assessment. Yes No

(b) Do you have a Financial Supplement debt? Your payer will withhold additional amounts to cover any compulsory repayment that may be raised on your notice of assessment. Yes No

DECLARATION by payer: I declare that the information I have given is true and correct.

Signature _____ Date Day / Month / Year _____

You MUST SIGN here

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

Once section A is completed and signed, give it to your payer to complete section B.

Section B: To be completed by the PAYER (if you are not lodging online)

1 What is your Australian business number (ABN) or your withholding payer number? Branch number (if applicable)

2 If you don't have an ABN or withholding payer number, have you applied for one? Yes No

3 What is your legal name or registered business name (or your individual name if not in business)?

4 What is your business address? Suburb/town/locality State/territory Postcode

5 Who is your contact person?

Types of employees

- Full-Time Employees usually 38 hours per week.
- Part-Time Employees work less 38 hours per week.
- Casual Employees.

Full-time employee entitlements

A full-time employee is entitled to **paid leave including annual leave (4 weeks per year) and sick and carer's leave (10 days per year).**

They're usually entitled to written notice when their employment ends, or payment instead of notice.

The actual hours of work for a full-time employee in a particular job or industry are agreed between the employer and the employee, or they could be set by an award or registered agreement.

Part-time employee entitlements

Part-time employees get the same minimum entitlements (such as sick leave and annual leave) as a full-time employee, but on a pro-rata basis.

What do casual employees get?

Under the National Employment Standards (the NES), casual employees are entitled to:

- access a pathway to become a permanent employee
- 2 days unpaid carer's leave and 2 days unpaid compassionate leave per occasion
- 5 days unpaid family and domestic violence leave (in a 12-month period)
- unpaid community service leave.

Superannuation funds

Compulsory superannuation rate: 10.5%

<https://www.ato.gov.au/YourSuper-Comparison-Tool/>

4 Largest super funds (by members):

Australian Super
REST
Sunsuper
Hostplus

You can have your superannuation paid to you after you leave Australia if you: have departed Australia; are not an Australian or New Zealand citizen, or permanent resident of Australia

QUESTIONS

