



Adjustments

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myTax 2022 Part-year tax-free threshold

How to complete your return using myTax if you were not an Australian resident for the whole year.

1 June 2022

Complete this section if you were an Australian resident for tax purposes for only part of the 2021–22 year.

Things to know

We use the information you provide in the **Personalise return** and **Adjustments** section to work out your tax-free threshold.

Your tax-free threshold is less than \$18,200 in a financial year if you:

- entered with the intention to reside in Australia during the year
- left Australia with the intention to reside overseas during the year.

If you were a resident for part of the year, you have a tax-free threshold of at least \$13,464. The remaining \$4,736 of the full tax-free threshold is pro-rated according to the number of months you were a resident.

Based on the information in your tax return, we will work any tax-free threshold for you.

If you're a non-resident you're not entitled to the tax-free threshold. This means you pay tax on every dollar of income you earn in Australia.

Completing this section

At **Personalise return**, check the answer to the question **Were you an Australian resident for tax purposes from 1 July 2021 to 30 June 2022?**

- If **Yes**, you are an Australian resident for the full year.

- If **No** and you leave the date fields blank, you were not a resident at any time during the year.
- If **No** and you have an entry in the date fields, you were a resident for part of the year. You will need to complete the **Adjustments** section.

At **Prepare return**, select 'Add/Edit' at the Adjustments banner.

At the **Part-year tax-free threshold** heading, as a resident for part of the year:

1. Answer the question **Did you receive any taxable government benefits other than Australian Government special payments?** If unsure, check special payments.
If **Yes**, go to step 2. Otherwise go to step 3.

2. Answer the question
Were all the benefits you received from the following?

- **Youth allowance**
- **JobSeeker payment**
- **special benefit, or**
- **payment under the Community Development Employment Projects (CDEP) Scheme**

3. Select **Save and continue** when you have completed the **Adjustments** section.

MyTax will work out how many months you will receive the tax-free threshold for. If you want to work it out, see:

- Tax-free threshold for newcomers to Australia
- Tax-free threshold if you are leaving Australia with the intention to reside overseas

67917

myTax 2022 Government super contributions

How to claim eligible personal super contribution deductions in your return using myTax.

1 June 2022

Complete this section to ensure we correctly calculate any entitlement you may have to Government super contributions.

Things to know

In some circumstances, the Government makes additional contributions to your super. Government super contributions include both [super co-contributions](#) and [low income super tax offset](#).

Super co-contributions

If you are a low or middle-income earner and make personal (after-tax) super contributions to your super fund, the Government also contributes to your super (called super co-contribution) up to a maximum amount of \$500. This helps boost your retirement savings.

Eligibility for super co-contributions

You may be eligible for a super co-contribution if **all** of the following apply:

- you made an eligible personal super contribution to a complying super fund or retirement savings account. This does not include
 - amounts which you are claiming as a deduction
 - an eligible Downsizer contribution
- you did not exceed your **non-concessional contribution cap**
- your **total superannuation balance** at 30 June 2021 was less than \$1,600,000
- you were under 71 years old on 30 June 2022
- your total income for 2021–22 was less than \$56,112
- your employment and business income (including business income from a partnership) makes up 10% or more of your total income
- you did not hold a temporary visa at any time during 2021–22 (unless you are a New Zealand citizen or it was a prescribed visa).

Total income for the purpose of super co-contribution equals:

- your assessable income, plus
- your reportable fringe benefits total, plus
- the total of your reportable employer super contributions (RESC), less
- any assessable First home super saver released amount, less
- any allowable business deductions.

Your total RESC is reduced (but not below zero) by any excess concessional contributions included in your assessable income.

Assessable income is your income before taking deductions into account.

Low income super tax offset

Low income individuals may also be entitled to a low income super tax offset (LISTO) payment of up to \$500 to their super fund.

Eligibility for low income super tax offset

You may be eligible for a low income super tax offset if **all** of the following apply to you:

- your **adjusted taxable income (ATI)** was less than or equal to \$37,000
- concessional contributions were made to your complying super fund which include
 - a deduction for personal super
 - contributions by your employer to your super fund, including contributions under a salary sacrifice agreement, or
 - other concessional contributions to your super fund
- your employment and business income (including business income from a partnership) makes up 10% or more of your total income
- you did not hold a temporary visa at any time during 2021–22 (unless you are a New Zealand citizen or it was a prescribed visa).

Total income for the purpose of the low income super tax offset equals:

- your assessable income, plus
- your reportable fringe benefits total, plus
- the total of your reportable employer super contributions (RESC), less
- any assessable First home super saver released amount.

Your total RESC is reduced (but not below zero) by any excess concessional contributions included in your assessable income.

Assessable income is your income before taking deductions into account.

Completing this section

Before completing this section, you should include all your income and deductions in your return.

To personalise your return to show Government super contributions, at **Personalise return** select:

- You are claiming tax offsets, adjustments or a credit for early payment
- Government super contributions

To show your Government super contributions, at **Prepare return** select 'Add/Edit' at the Adjustments banner.

At the **Government super contributions** heading:

1. If you are eligible for these contributions, you must use the **Work it out** button to calculate the amounts to be included in your tax return. These amounts are used to ensure you receive the correct amount of Government super contributions.

If you are not sure whether you are eligible, you should use the Work it out button.

2. Select **Save and continue** when you have completed the **Adjustments** section.

Note: If you change any income or deductions in your return, select the **Work it out** button again to update these amounts.

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myTax 2022 Amount on which family trust distribution tax has been paid

How to report a distribution on which family trust distribution tax has been paid in myTax.

1 June 2022

Complete this section if you received a distribution on which family trust distribution tax has been paid.

Things to know

Distributions on which family trust distribution tax is payable include:

- income and property from a trust or partnership
- dividends and property from a company
- the use of property owned by the trust, partnership or company for which you have not paid full value, such as the free use of a holiday house.

The trust, partnership or company should be able to tell you if family trust distribution tax has been paid on a distribution to you.

Family trust distribution tax is payable on any distribution made to a person outside a 'family group' by either:

- a trust which has elected to be a family trust
- a trust, partnership or company that has made an interposed entity election to be included in the 'family group' of a family trust.

Show at this section the net amount on which family trust distribution tax has been paid. This is:

- any part of a distribution to you on which family trust distribution tax has already been paid

- **less** any expenses that would have been deductible against that distribution.

The amount shown at this section isn't included in your assessable income. However, we use it to determine whether you are liable to pay the Medicare levy surcharge (MLS), and the rate of MLS you will have to pay.

Don't include the following at this section:

- any part of a distribution from a trust, partnership or company for which family trust distribution tax has not been paid or you may be taxed incorrectly, go to **Trusts**.

Completing this section

To personalise your return to show amounts on which family trust distribution tax has been paid, at **Personalise** return select:

- You are claiming tax offsets, adjustments or a credit for early payment
- Amount on which family trust distribution tax has been paid

To show your amounts on which family trust distribution tax has been paid, at **Prepare return** select 'Add/Edit' at the Adjustments banner.

At the **Amount on which family trust distribution tax has been paid** heading:

1. Add up the amounts or value of all distributions to you by a trust, partnership or company during 2021–22 that would have been assessable income if family trust distribution tax had not been paid.
2. Add up all the expenses that you would have been able to claim as a deduction if the distributions had been included in your assessable income.
3. Subtract your amount at step 2 from your amount at step 1.
4. Enter the amount from step 3 at **Amount** in myTax.
If the amount from step 3 is zero or less than zero, don't enter anything.
5. Select **Save and continue** when you have completed the **Adjustments** section.

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myTax 2022 Working holiday maker net income

How to complete the working holiday section of your return using myTax.

13 September 2022

Complete this section if at any time during 2021–22 you:

- were in Australia on a 417 or 462 working holiday visa (see [Things to know](#) if your 417 or 462 visa expired), and
- earned income during this period.

Things to know

Working holiday makers and visa class changes

If you are a working holiday maker who previously worked in Australia on a 417 or 462 visa and then moved to a 408 Pandemic event visa during COVID-19, your tax outcome depends on your residency for tax purposes. See [Are you an Australian resident if you come for a working holiday or visit?](#)

If you are:

- **a foreign resident for tax purposes**, your tax outcome will not change. Complete this section as though you remained on a 417 or 462 working holiday visa.
- an **Australian resident for tax purposes**, your tax outcome depends on your home country.
 - If your home country in the 2021–22 year is Chile, Finland, Germany, Israel, Japan, Norway, Turkey or the United Kingdom, your tax outcome **will not** change. Complete this section following the instructions in **Taxation of Australian resident WHMs from NDA countries**.

- If your home country is any other country in the 2021–22 year, your tax outcome **will** change. See **408 Pandemic event visa – Australian resident not from an NDA country** for information on what you should show when you complete this section.

Working holiday maker net income

Your **working holiday maker net income** is the income you earned while you were in Australia on a 417 or 462 working holiday visa, less deductions relating to earning that income.

If your income includes lump sum or employment termination payments and is:

- less than or equal to \$45,000, you won't receive an 'employment termination payment or unused leave tax offset' on those payments
- more than \$45,000, the amount will be taxed according to your residency status.

Related page

Working holiday makers

Working holiday makers on a visa subclass 417 Working Holiday or 462 Work and Holiday (backpackers) may need to lodge a tax return depending on the amount of income they earn.

Completing this section

To personalise your return to show working holiday maker net income, at **Personalise** return select:

- You are claiming tax offsets, adjustments or a credit for early payment
- Working holiday maker net income

To show your working holiday maker net income, at **Prepare return** select 'Add/Edit' at the Adjustments banner.

At the **Working holiday maker net income** heading:

1. Select your **Home country**.

Your home country is where you are from. This will be the country you are a citizen of or have a permanent right to reside.

2. Answer the question **Is ALL of your income and deductions in this tax return related to income you earned while you were on a 417 or 462 visa?**
No – go to step 3.
Yes – go to step 5.
Note: We may have populated **Yes** if all your income is at **Salary, wages, allowances, tips, bonuses** and in that section you indicated you earned that income while you were on a 417 or 462 visa.
3. At **Working holiday maker gross income**, enter the total amount of working holiday maker income you earned during 2021–22 while you were on a 417 or 462 visa. This includes salary or wages income showing at **Income statements and payment summaries** with type **H**.
4. At **Deductions that relate to earning your working holiday maker income**, enter the total amount of allowable deductions that relate to earning your working holiday maker income.
5. MyTax will work out your **Working holiday maker net income**.
6. Select **Save and continue** when you have completed the **Adjustments** section.

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myTax 2022 Credit for interest on tax paid

How to complete myTax for credit for interest on tax paid.

1 June 2022

Complete this section if you are eligible to claim a credit for interest on some early payments made to the ATO:

- during 2021–22 income year
- more than 14 days before the due date.

Things to know

Early payments:

If, during 2021–22, you made any of the following payments to us more than 14 days before the due date, you can claim a credit for interest on early payment:

- income tax (including Medicare levy and Medicare levy surcharge) shown on your notice of assessment
- compulsory Higher Education Loan Program (HELP) repayment amount shown on your notice of assessment
- compulsory Vocational Education and Training Student Loan (VETSL) repayment amount shown on your notice of assessment
- compulsory Student Financial Supplement Scheme (SFSS) debt repayment shown on your notice of assessment
- compulsory Trade Support Loan (TSL) debt repayment shown on your notice of assessment
- compulsory Student Start-up Loan (SSL) repayment shown on your notice of assessment
- compulsory ABSTUDY Student Start-up Loan (ABSTUDY SSL) repayment shown on your notice of assessment
- interest on distributions from non-resident trust estates
- shortfall interest charge
- income tax penalty for the 1999–2000 and earlier income years
- general interest charge for lodging a late income tax return for income years up to and including 1999–2000
- general interest charge on an increase in the tax payable resulting from an amended assessment for income years up to and including 1999–2000.

If you have already requested the direct payment of interest on your early payment, don't claim it in your tax return.

The following are not early payments:

- pay as you go (PAYG) withholding amounts including
 - amounts withheld from interest, dividends and royalties

- amounts withheld by payers, including those withheld for HELP, VETSL, SFSS or TSL, SSL or ABSTUDY SSL
- PAYG instalments.

If you received interest from us, you must show it as income on your tax return for the year in which we paid or credited that interest to you.

For more information, **Practice Statement Law Administration PS LA 2011/23 Credit interest** discusses the policy and details when interest is payable.


Related page

Credit interest rates and calculation

Calculation and interest rates that apply to interest we pay on early payments, overpayments and delayed refunds.

Completing this section

You will need:

- notification from the ATO showing the date of the notice, the amount owing and the due date
- details of your date of payment, shown on your bank statement or receipt from the post office or the ATO. Allow three extra days if you posted your payment.
- to calculate your interest amount.
To calculate your interest amount you can use our [calculator](#)  or [Working out your credit for interest on early payments](#).

To personalise your return to show credit for interest on early payments, at **Personalise return** select:

- You are claiming tax offsets, adjustments or a credit for early payment
- Credit for interest on tax paid

To show your credit for interest on early payments, at **Prepare return** select 'Add/Edit' at the Adjustments banner.

At the **Credit for interest on tax paid** heading:

1. At **Credit for interest on early payments – amount of interest**, enter your interest amount.

2. Select **Save and continue** when you have completed the **Adjustments** section.

Working out your credit for interest on early payments

If the early payment extends over two or more interest periods, you will need to do steps 1 to 4 for the number of days in each period.

1. Work out the number of days your payment was early by:
 - the period for which you can claim interest starts on the later of
 - the date you paid the amount
 - the issue date on your notice informing you of the amount of tax, debt, interest or instalment
 - that period ends on the earlier of
 - the due date for payment
 - the date when we refunded your early payment, if we refunded it.

For example, a notice of assessment issued to you on 19 September 2021 showed an amount of tax payable. If the amount was due on 21 November 2021 but you paid early, on 1 November 2021, the interest period would be 21 days: 1 November to 21 November.

2. Divide the number of days from step 1 by 365.
3. Multiply the answer you got at step 2 by the amount of the payment.

If your payment exceeds the value of your tax debt, you don't receive early payment interest on the excess.
4. Multiply the answer from step 3 by the rate of interest for the period and divide by 100. For example, for the period 1 July 2021 to 30 September 2021, multiply by 0.04 and divide by 100.

The interest rate that applies to each quarter of 2021–22 appears below.

Interest rates for early payments calculation

Period	Interest rate (% pa)
1 July 2021 to 30 September 2021	0.04
1 October 2021 to 31 December 2021	0.01
1 January 2022 to 31 March 2022	0.04
1 April 2022 to 30 June 2022	0.07

5. Add up the amounts you worked out for each period at step 4.
6. If the amount from step 5 is equal to or greater than 50 cents, enter the total at **Credit for interest on early payments – amount of interest**. Show cents. If the amount is less than 50 cents, you can't claim.

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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.

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