



Medicare levy variation declaration form

- 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.

⊖ The information in the completed *Medicare levy variation declaration* form must be treated in confidence.

Section A: Payee's declaration

➤ To be completed by payee.

1 What is your tax file number (TFN)?

➤ See 'Privacy of information' on the inside front cover of the instructions.

2 What is your name?

Title: Mr Mrs Miss Ms Other

Family name

Given names

3 What is your home address?

Street address

Suburb/town

State/Territory

Postcode

4 Do you want your payer to increase the amounts withheld from you by 1% to cover the Medicare levy surcharge?

No ➤ Go to question 5.

Yes If you want to make other variations using this form, go to question 5. Otherwise, sign and date the declaration and give it to your payer.

5 Do you qualify for a Medicare levy exemption?

No ➤ Go to question 8.

Yes

6 Do you want to claim a full exemption from the Medicare levy?

No

Yes ➤ Go to question 9.

7 Do you want to claim a half levy exemption from the Medicare levy?

No

Yes ➤ Go to question 9.

8 Do you want to claim a Medicare levy reduction?

No

Yes

9 Do you have a spouse?

No

Yes

➤ See the glossary on page 4 for a definition of spouse.

10 Is the combined weekly income of you and your spouse, or your income as a sole parent, less than the relevant amount in table A on page 1?

No

Yes

11a Do you have an accumulated Higher Education Loan Programme (HELP) debt?

No

Yes ➤ If you also answered 'Yes' at question 10, you are exempt from having additional PAYG amounts for HELP withheld from payments to you.

11b Do you have an accumulated Financial Supplement debt?

No

Yes ➤ If you also answered 'Yes' at question 10, you are exempt from having additional PAYG amounts for Financial Supplement debts withheld from payments to you.

12 Do you have dependent children?


No ➤ Sign and date the declaration.

Yes ➤ How many?

➤ See the glossary on page 4 for a definition of dependent children.


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 / /

 Give your completed declaration to your payer.

Section B: Payer's declaration

 The information in the completed *Medicare levy variation declaration* form must be treated in confidence.

 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?


A 'Yes' answer at question 4 will require increasing the amount you withhold by 1% of the payee's gross earnings.

A 'Yes' answer at questions 6, 7 or 8 will require the special *Medicare levy adjustment weekly tax table* (NAT 1010) to calculate the correct amount to withhold.

A 'Yes' answer at question 10 will require the special *Medicare levy adjustment weekly tax table* (NAT 1010) to calculate the correct amount to withhold. If the payee also has a HELP or Financial Supplement debt, do not withhold additional amounts to cover the HELP or Financial Supplement repayment.

DECLARATION BY PAYER

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 payer

Date / /

MORE INFORMATION

If you need copies of Tax Office publications, including the *Medicare levy variation declaration* (NAT 0929), the *Tax file number declaration* (NAT 3092), *Pay as you go (PAYG) withholding tax tables* or *Medicare levy adjustment weekly tax table* (NAT 1010), you can:


- visit our website at www.ato.gov.au or
- phone **1300 720 092** between 8.00am and 6.00pm, Monday to Friday.

To apply for an Australian business number (ABN), or a withholding payer number if you are not in business, phone **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

STORING AND DISPOSING OF MEDICARE LEVY VARIATION DECLARATIONS

The information in the completed *Medicare levy variation declaration* form must be treated in confidence. Once you have completed, signed and dated the declaration, you should file it – **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 *Medicare levy variation 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.