



2 Allowances, earnings, tips, directors fees etc 2020

This question is about payments of income from working. These include:

- allowances
- payments from which tax was not withheld, including
 - salary, wages, commissions, bonuses
 - income earned from part-time and casual jobs
 - income from income protection, sickness and accident insurance policies
 -
- tips, gratuities and payments for your services
- consultation fees
- payments for voluntary services (honoraria).

Allowances include:

- car, travel and transport allowances, and reimbursements of car expenses (calculated by reference to the distance travelled by the car, such as 'cents-per-kilometre' allowances)
- award transport payments (paid under an industrial law or award that was in force on 29 October 1986)
- tool, clothing and laundry allowances
- dirt, height, site, first aid and risk allowances
- meal and entertainment allowances.

If you received a travel or an overtime meal allowance paid under an industrial law, award or agreement, do not show it on your tax return if:



- you spent the whole amount on deductible expenses
- it was not shown on your payment summary
- it does not exceed the Commissioner's reasonable allowance amount.

You cannot claim deductions for expenses that you paid for with that allowance. For more information, see [Taxation Determination TD 2019/11 \(/law/view/document?docid=TXD/TD201911/NAT/ATO/00001\)](#). *Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2019–20 income year?*

Did you receive any of the above payments?

No	Go to question 3 Employer lump sum payments 2020 (/Individuals/Tax-Return/2020/Tax-return/Income-questions-1-12/3-Employer-lump-sum-payments-2020/) , or return to main menu Individual tax return instructions 2020 (/Individuals/Tax-return/2020/) .
Yes	Read below.

Answering this question

You will need:

- your income statements, payment summaries or comparable statements
- details of payments that you received that are not shown on an income statement, payment summary or comparable statement.

If you do not have all your payment summaries or comparable statements, contact your employer or payer for a copy or comparable statement. If you are unsuccessful in obtaining any of these, see [Missing payment summary or income statement not finalised \(/Individuals/Working/In-detail/PAYG-withholding/Missing-payment-summary-or-income-statement-not-finalised/\)](#). If you can't access your income statement through myGov, contact us on **13 28 61**.

Completing your tax return

Step 1

Add up any tax withheld from these payments. Do not include any amount of tax withheld that you have shown at other items, such as item **1**.

Write the amount under **Tax withheld** at the end of **K** item **?**.



Step 2

Add up all of these payments. Do not include any amount of income that you have shown at other items, such as item **1**.

Write the amount under Income at **K** item **2**.

Where to go next

- Go to question [3 Employer lump sum payments 2020 \(/Individuals/Tax-Return/2020/Tax-return/Income-questions-1-12/3-Employer-lump-sum-payments-2020/\)](#).
- Return to main menu [Individual tax return instructions 2020 \(/Individuals/Tax-return/2020/\)](#).
- Go back to question [1 Salary or wages 2020 \(/Individuals/Tax-Return/2020/Tax-return/Income-questions-1-12/1-Salary-or-wages-2020/\)](#).

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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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