



# Super guarantee opt out for high income earners with multiple employers

You are only eligible to apply where you expect your combined employers' mandated concessional super contributions will exceed your concessional contributions cap for a particular financial year.

You can only use this application for one financial year. A new application must be lodged for any further financial years, if you are eligible.

Lodge this form at least 60 days before the first quarter for which the employer shortfall exemption certificate is sought.

Before lodging this form, discuss with your employer or adviser the effect an employer shortfall exemption certificate may have on your remuneration.

## When completing this application

You can complete this application electronically (you can save it to your computer). The instructions for lodging are at the end of this form.

If you are completing the form by hand, print clearly in BLOCK LETTERS using a black or blue pen.

Print **X** in all applicable boxes.

## Important information

An employer shortfall exemption certificate:

- is not binding on your employers
- does not override the terms of an award, workplace agreement or employment contract
- is irrevocable and cannot be varied once issued
- can only be issued for a quarter where you will receive contributions from at least one other employer
- does not guarantee that you will not exceed your concessional contributions cap. It is up to you to monitor your circumstances.

Non-mandated contributions, including salary sacrifice contributions, will not be taken into account when determining whether to issue a shortfall exemption certificate.

## Section A: Your details

### 1 Tax file number (TFN)

TFN

**i** You don't have to provide your TFN to us. However, if you do, it will help us identify you correctly and process your application quickly.

### 2 Full name

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐

Surname or family name

First given name

Other given names

### 3 Postal address

Suburb/town/locality

State/Territory

Postcode

### 4 Contact details

Your mobile phone number

Your daytime phone number

(if different from your mobile phone number)

Your email address

### 5 Date of birth

Day / Month / Year  
  /   /

### 6 Financial year this application relates to

/



❗ The general concessional contributions cap is \$25,000 regardless of age.

From 1 July 2018, you can 'carry-forward' unused concessional super contributions if your total superannuation balance is less than \$500,000. You can access unused concessional contributions from the 2019–20 financial year.

You can find details of your super using ATO online services using your myGov account.

**7 Is it likely the total super guarantee contributions will exceed your concessional cap for the applicable year before any exemption certificate is provided?**

Yes ☐ No ☐ If you are not likely to exceed the cap, you are not eligible to apply.

**8 If yes, estimate your super guarantee contributions before any exemption certificate is provided**

[illegible]

## Section B: **Employers who will make super guarantee contributions on your behalf**

At least one of your employers must have an obligation to make super guarantee contributions on your behalf for each quarter that you are seeking an exemption certificate. This cannot be the employer for whom you are seeking an exemption certificate.

You cannot make an application to cover a period of more than four quarters or more than one financial year.

## 9 Employer name

[illegible]

## 10 ABN or WPN

Four groups of empty boxes for writing answers, each consisting of two or three adjacent rectangular boxes.

## 11 Postal address

[illegible]

Suburb/town/locality

State/Territory

Postcode

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**12 Quarters this employer will be paying super guarantee contributions on your behalf**

Indicate the quarters for which this employer will be paying super guarantee contributions on your behalf.

Quarter(s)

1 July to 30 September Yes ☐ No ☐

1 October to 31 December Yes ☐ No ☐

1 January to 31 March Yes ☐ No ☐

1 April to 30 June Yes ☐ No ☐

**If you select No for any quarter you must nominate another employer who will pay super guarantee contributions on your behalf.**

To add more employers, copy and complete this page and send it to us with this application.

**!** You must complete section C for every one of your employers for whom you are seeking an exemption.

### 13 Employer name

[illegible][illegible]

## 15 Postal address

[illegible]

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197 198 199 200 201 202 203 204 205 206 207 208 209 210 211 212 213 214 215 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231 232 233 234 235 236 237 238 239 240 241 242 243 244 245 246 247 248 249 250 251 252 253 254 255 256 257 258 259 260 261 262 263 264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281 282 283 284 285 286 287 288 289 290 291 292 293 294 295 296 297 298 299 300 301 302 303 304 305 306 307 308 309 310 311 312 313 314 315 316 317 318 319 320 321 322 323 324 325 326 327 328 329 330 331 332 333 334 335 336 337 338 339 340 341 342 343 344 345 346 347 348 349 350 351 352 353 354 355 356 357 358 359 360 361 362 363 364 365 366 367 368 369 370 371 372 373 374 375 376 377 378 379 380 381 382 383 384 385 386 387 388 389 390 391 392 393 394 395 396 397 398 399 400 401 402 403 404 405 406 407 408 409 410 411 412 413 414 415 416 417 418 419 420 421 422 423 424 425 426 427 428 429 430 431 432 433 434 435 436 437 438 439 440 441 442 443 444 445 446 447 448 449 450 451 452 453 454 455 456 457 458 459 460 461 462 463 464 465 466 467 468 469 470 471 472 473 474 475 476 477 478 479 480 481 482 483 484 485 486 487 488 489 490 491 492 493 494 495 496 497 498 499 500 501 502 503 504 505 506 507 508 509 510 511 512 513 514 515 516 517 518 519 520 521 522 523 524	
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## Quarter(s)

1 July to 30 September

Yes ☐ No ☐

1 October to 31 December

Yes		No	
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1 January to 31 March

Yes		No	
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1 April to 30 June

Yes ☐ No ☐

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Complete and sign the following declaration that applies to you.

**Name** (Print in BLOCK LETTERS)

[illegible]

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Day

Month

Year

□ □ / □ □ / □ □ □ □

■ *I have received a declaration from the individual identified on this application stating that the information provided and any attached documents are true and correct.*

[illegible][illegible][illegible][illegible]

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[illegible]

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Day

Month

Year

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## Privacy

The ATO is a government agency bound by the Privacy Act 1988 in terms of collection and handling of personal information and TFNs. For further information about privacy law notices see [ato.gov.au/privacy](https://ato.gov.au/privacy)

**Create a new secure mail message using our Online services:**

- select 'New message'
- select the 'Superannuation' topic
- select 'Lodge Super Guarantee Opt Out form' to ensure your message goes to the correct area
- attach your completed application form
- submit your secure message.

IN YOUR CAPITAL CITY

Do not replace the words 'IN YOUR CAPITAL CITY' with the name of your capital city and its postcode – because of a special agreement we have with Australia Post, they are not needed.