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## Exempt foreign employment income

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If you're an Australian resident for tax purposes, you pay tax in Australia on your employment income, such as salary, wages, commissions, bonuses and allowances earned from your foreign service – unless it's exempt from Australian tax.

From 1 July 2009, there's a limited exemption for foreign employment income from particular types of foreign service.

From 1 July 2016, Australian government employees who earn foreign income while delivering Australian Official development assistance (ODA) are not eligible for exemption from Australian income tax on their foreign employment income.

Members of a disciplined force delivering ODA are still eligible for exemption from Australian income tax on their foreign employment income.

### Find out about:

- [Foreign income exempt from tax \(? anchor=Foreignincomeexemptfromtax#Foreignincomeexemptfromtax\)](#)
- [Foreign service straddling income years \(? anchor=Foreignservicestraddlingincomeyears#Foreignservicestraddlingincomeyears\)](#)
- [How exempt foreign employment income affects your tax \(? anchor=Exemptforeignemploymentincomehowit affect#Exemptforeignemploymentincomehowit affect\)](#)
- [Completing your tax return \(? anchor=Completingyourtaxreturn#Completingyourtaxreturn\)](#)

### See also:

- [Work out your tax residency \(/Individuals/International-tax-for-individuals/Work-out-your-tax-residency/\)](#)
- [Foreign service and foreign earnings \(/Individuals/International-tax-for-individuals/In-detail/Foreign-income-of-Australian-residents/What-is-foreign-service-/\)](#)
- [Australian Official development assistance \(? anchor=What\\_is\\_Australian\\_official\\_development\\_#What\\_is\\_Australian\\_official\\_development\\_\)](#)
- [Foreign deployment as a member of disciplined force \(? anchor=Foreign\\_deployment\\_as\\_a\\_member\\_of\\_discip#Foreign\\_deployment\\_as\\_a\\_member\\_of\\_discip\)](#)

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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.

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