



[Home](#) / [Business](#) / [PAYG withholding](#) / [Annual reporting](#) / How to lodge your payment summary annual report

How to lodge your payment summary annual report

Some payment summary annual reports, as noted above, can be lodged electronically. Otherwise, paper forms will need to be used.

On this page:

- [Reporting online](#)
- [Reporting using paper forms](#)
- [Lodge amended payment summary annual report online](#)

Reporting online

If your payroll software meets our specifications, you can lodge specific payment summary annual reports online using:

- [our portals \(/General/Online-services/In-detail/Login-to-the-portals/\)](#) (Business portal, Tax Agent portal or BAS Agent portal)
- Standard Business Reporting enabled software - secure online lodgment direct from your financial accounting or payroll software. To check whether your software is able to lodge online, view the [SBR Product Register \(http://www.sbr.gov.au/sbr-products-register/sbr-product-register-full-list\)](#) or talk to your software provider.

You can't lodge scanned images or forms, screen prints, spreadsheets or word processing files (for example .pdf, .doc, .xls, .jpg, .tif) on our portals. To lodge online, you must use a file format that is supported by our systems.

Common errors

Some common errors that may occur when lodging online include:

- The annual report file can't be located on the hard drive (EMPDUPE, NOABN or FRW) – you must use a complying payroll software product to generate the annual report file.
- Income amount fields – invalid characters – remove blanks or non-numeric characters.
- Tax withheld – the tax withheld must be less than or equal to the sum of the income fields in the payment summary reported.
- Amendment indicator – the Amendment indicator field must contain either A or O.
- Supplier contact details (this is the person lodging the report) – the supplier contact name and contact phone number must be completed. Refer to your software product manual to find out where to enter the supplier information within the payroll product.

If these actions do not resolve the errors, contact your software provider with the full error report.

See also:

- [Lodging your PAYG payment summary annual report online – video \(http://tv.ato.gov.au/ato-tv/media?v=bd1bdiubfhts1x\)](#)
- [SBR Product Register \(http://www.sbr.gov.au/sbr-products-register/sbr-product-register-full-list\)](#)
- [File transfer \(/General/Online-services/In-detail/File-transfer/\)](#)

- [Electronic payment summaries \(/business/payg-withholding/payg-payment-summaries?anchor=electronicpaymentssummaries#electronicpaymentssummaries\)](#)

Reporting using paper forms

Your PAYG withholding payment summary annual report is made up of:

- the PAYG payment summary statement
- the 'ATO original' copies of all the payment summaries you issued for the financial year.

Your payment summary statement must include the total amount of all payments made and all amounts withheld for all your workers, including:

- employees
- contractors under voluntary agreements
- workers under labour-hire arrangements
- employment termination payments (ETP)
- personal services income (PSI) you have attributed.

Your completed PAYG withholding annual report for the financial year ending 30 June generally needs to reach us by the following 14 August.

Make sure you keep a copy of your records for at least five years.

Do not send us payment summaries printed from your payroll software. Our systems cannot process summaries printed in this format.

Lodge amended payment summary annual report online

You may be able to lodge an amended annual report online, if your original report was lodged online and your payroll product is able to generate amended files.

The amended annual report file must only contain amended payment summaries and any additional original payment summaries that were not reported in a prior annual report for the same financial year. Do **not** include payment summaries that were previously sent and were not amended.

If you make an amendment to a payment summary before you send us your annual report file, then report the correct details in the annual report as an original payment summary.

In the **Amendment indicator** field in your annual report file, type:

- 'A' for Amended payee records
- 'O' for original records not previously sent to us.

If you need to amend amounts in a payment summary once your annual report file has been lodged with us, you must also issue an amended payment summary to the payee.

Any amendments need to be reported to us within 21 days of you issuing an amended payment summary.

If you have issued the wrong type of payment summary, you must send us an amended annual report file. You will also need to advise the payee of the error and issue them with the correct type of payment summary.

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.

Copyright notice

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).