



Income Tax Employee Declaration

Australian expatriate staff

Exempt foreign employment income

As an employee of CARE Australia I acknowledge that a tax resident individual must declare any foreign employment income that is exempt from tax on the annual tax return, as it is taken into account by the ATO to work out the amount of tax you have to pay on your assessable income.

PAYG Payment Summary

I acknowledge that CARE Australia is not required to withhold Australian PAYG tax on any foreign employment income which is exempt from tax. I also acknowledge that CARE Australia is not required to issue a PAYG Payment Summary for exempt foreign employment income. However should I require a statement of earnings from the company for tax filing purposes, this will be provided to me by the company.

HECS/HELP repayments

I acknowledge that CARE Australia is not required to withhold Australian PAYG tax on any foreign employment income which is exempt from tax. I also acknowledge however that the ATO will include exempt foreign employment income when determining any compulsory HECS/HELP repayment for the year, following submission of the annual tax return. Accordingly this may result in an additional tax liability when the Notice of Assessment is issued by the ATO.

Tax Residency

I acknowledge that Australian tax residency is determined based on established principles within the taxation laws. It will depend on an individual's specific arrangements and circumstances. I also acknowledge that residents and non-residents are taxed differently in Australia.

I confirm that I have taken reasonable steps to ensure that my tax residency position has been correctly determined.

Further information regarding tax residency can be obtained from the Australian Taxation Office (www.ato.gov.au) It is your responsibility to investigate any taxation obligations or requirements in the country in which you will be working. It is recommended that you seek independent financial advice.

Non-Australian expatriate staff

As an expatriate employee of CARE Australia I acknowledge that it is my responsibility to investigate any requirements or obligations on my part to make payment of any income related taxation which may apply to me depending on my deemed country of residence.

Name

Signature

Date
