

Claim super online for temporary residents

They may be able to claim any super they accumulate while working here, after they depart and their temporary resident visa ceases to be in effect. This payment is called a Departing Australia superannuation payment (DASP).

DASP online is a free service we provide to help temporary residents submit DASP claims electronically with either super funds, or the ATO, depending on who's holding the super.

Link to document:

https://www.ato.gov.au/uploadedFiles/Content/CAS/downloads/n15478-09-2014_js30688_w.pdf

Departing Australia superannuation payment (DASP) online application – agreement for intermediaries

You must complete this agreement if you are an intermediary who requires access to use the departing Australia superannuation payment (DASP) online system to apply for a DASP on behalf of your clients.

The agreement specifies the terms and conditions you must satisfy before the Australian Taxation Office (ATO) will search for and disclose information available from records to assist you claim DASP from the following accounts:

- super guarantee
- former temporary residents' unclaimed super money
- superannuation holding account (SHA)
- Super fund accounts.

Intermediaries for the purpose of this agreement are:

- registered tax agents
- accountants
- licensed financial planners/advisers.

You will also require an AUSkey and ABN to be able to access the DASP online system as an intermediary.

QUESTION AND ANSWERS

If they have already returned home, can they still access their super?

Yes, they need to have departed Australia and their visa expired or cancelled before a DASP application can be submitted. However, you can help them prepare their DASP application before they leave.

How is this taxed payments taxed?

A payment of DASP is a super lump sum payment. All super lump sum payments are made up of two components:

- a tax-free component
- a taxable component, which may include
 - an element taxed in the fund
 - an element untaxed in the fund.
- The current withholding tax rates for payments of DASP are:
 - 0% for the tax-free component
 - 38% for a taxed element of a taxable component
 - 47% for an untaxed element of a taxable component

Do all funds have to pay out benefits under this initiative?

No, unfunded public sector super schemes are not required to pay out benefits, but they may do so voluntarily. You should contact their super fund to ask if it will release their benefits.

Will i need to include the payment in their Australian tax return?

No, the payment will not form part of your Australian assessable income. The withholding tax applied to the payment will, in effect, be a final tax.

What if I haven't kept their fund account details?

If you can't remember the name of your fund, you should contact your employer to find out which fund they contributed to. If you had more than one employer while you worked in Australia, you may need to contact each of them.

If you know the name of the fund, you should contact the fund directly to find out the account details.

Find out more

phone 13 28 65.

Can former temporary residents leave their super in Australia?

Temporary residents can leave their super in Australia. However, their super fund generally transfers their super to us as unclaimed super money (USM) six months after they have departed Australia and their visa has ceased to be in effect. Temporary residents can claim balances held in USM from us as a DASP.

Does an employer still have to make super contributions for employees who are temporary residents?

Yes. Employers are not exempt from paying super for employees because they are temporary residents. No changes have been made to the superannuation guarantee legislation. However, there are two exceptions.

First, Australia has entered into bilateral social security agreements with several other countries to avoid double super coverage. These bilateral agreements mean that some overseas employers of employees temporarily working in Australia are exempt from the superannuation guarantee because their employer is required to contribute to their home country's super scheme.

The second exception is if the temporary resident holds a visa or entry permit prescribed in the superannuation guarantee regulations – for example, an employee who is the holder of a class 413 executive overseas visa or entry permit granted under the Migration (1993) Regulations, or an employee who has been appointed by a company operating in Australia to be the national managing executive and who is given a subclass 456 business short stay visa.