



## JOBKEEPER IMPLICATIONS FOR EMPLOYERS – PAYROLL TAX – ACT

The ACT Government are delivering payroll tax relief measures to help businesses impacted by the COVID-19 pandemic. An outline of these measures has been provided below:

### Payroll tax waiver

- A six-month payroll tax waiver, from April to September 2020, is available for businesses whose operations are directly impacted by the [prohibited activities list](#) due to COVID-19.
- To apply for a waiver, please complete the [Payroll tax waiver form](#).
- If your application is approved, you will need to continue lodging returns as normal, however, no payment is required during the waiver period.
- If you lodge annually, the waiver will be applied to your annual reconciliation return, which is due on 21 July 2020. The amount will be calculated at 25% of the total tax payable.

### Payroll tax deferral

- If you are part of a group, all ACT businesses with group Australia-wide wages of up to \$10 million can defer their 2020-21 payroll tax, interest free until 1 July 2022. All ACT businesses that are not part of a group with Australia-wide wages of up to \$10 million can defer their 2020-21 payroll tax, interest free until 1 July 2022.
- To apply for deferral, please complete this [Payroll tax deferral form](#).
- For information about payroll tax and grouping, please see the ACT Revenue Office [Payroll Tax](#) page.

### Construction deferral for payroll tax

- ACT businesses in the construction industry can defer their payroll tax liability, interest-free for six months from April to September 2020.
- To apply for a deferral, please complete the [Construction industry payroll tax deferral](#) application.

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