



JOBKEEPER

IMPLICATIONS FOR EMPLOYERS – PAYROLL TAX – QLD

Additional payments under the JobKeeper program are now [exempt from payroll tax](#).

You may be eligible for one or more of a range of payroll tax relief measures as a result of the impacts of coronavirus (COVID-19), these include:

- refunds of payroll tax for 2 months
- a payroll tax holiday for 3 months
- deferral of paying payroll tax for the 2020 calendar year.

As part of this relief package, the refund and payroll tax holiday do not have to be repaid.

Eligibility

If you are an employer (or part of a group of employers) who pays **\$6.5 million or less** in Australian [taxable wages](#), you may have been contacted regarding a:

- refund of your payroll tax for 2 months (November and December 2019); for half-yearly lodgers, this will be a pro-rata refund for November and December
- payroll tax holiday (i.e. no payroll tax to be paid) for 3 months (January to March 2020); for half-yearly lodgers, pro-rata relief for January-March applies to the annual return.

If you have not been contacted via email, or you are unsure about your eligibility, we recommend you complete the [refund/holiday application form](#).

You can also apply for a deferral of payroll tax for the 2020 calendar year. (If you have already applied for a deferral, you do not need to reapply – it will be extended.)

If you are an employer (or part of a group of employers) who pays **more than \$6.5 million** in Australian taxable wages and have been negatively affected (directly or indirectly) by coronavirus, you can apply for a:

- deferral of payroll tax for the 2020 calendar year (If you have already applied for a deferral, you do not need to reapply – it will be extended.)
- refund of your payroll tax for 2 months (January and February 2020). For half-yearly lodgers, pro-rata relief for January and February applies to the annual return.

Annual lodgers

If you are an employer (or part of a group of employers) who will pay **\$1.3 million or less** in Australian taxable wages this financial year, you don't have to worry about applying for the relief measures. You will not be liable for payroll tax for 2019-20.

If you (or your payroll tax group) will pay **more than \$1.3 million** in Australian taxable wages this current financial year:

- complete the [refund/holiday application form](#)
- complete an [online enquiry form](#) to request a change of your lodgement frequency from annual to half-yearly. Include details of:
 - your Queensland taxable wages July-December 2019;
 - total Australian wages July-December 2019;
 - an estimate of your Australian wages for the 2019-20 financial year;
 - an estimate your group's Australian wages for the 2019-20 financial year (if you are a member of a group).

How to apply

If you attend to your own payroll tax obligations, we recommend that you follow the steps listed below. If McConachie Stedman processes your payroll tax returns for you, there is no need to take further action as we will take these steps on your behalf. But please feel free to contact us should you have any concerns.

1. When making your own application have your 7-digit client number ready before you apply. You can find your client number under the **Lodgement Obligations** tab in OSRconnect.

If you are waiting to hear about your application for [payroll tax registration](#), you won't yet have a client number, you will be contacted by OSR shortly.

2. There are two online application forms.
 - a. [Apply for deferral](#)
 - b. [Apply for refund/holiday](#) (NOTE - You must apply for this one before 31 May 2020.)
3. **Refunds** - If you received an email confirming your eligibility for coronavirus payroll tax relief, follow the instructions to submit a [request for a reassessment](#) of the eligible months.
4. **Deferrals** - Once your applications have been processed, the Office of State Revenue will send an email with instructions on what you need to do.
 - You won't need to pay payroll tax returns for the 2020 calendar year.
 - You must continue to lodge returns in [OSRconnect](#) - without paying them - during this time.
 - You can resume paying returns at any time during the deferral period.
 - The deferred payment dates are as per the below table (see following page).

Return Period	Lodgement Due Date	Deferred Payment Due Date
March	7 April 2020	14 January 2021
January – March Quarter	7 April 2020	14 January 2021
April	7 May 2020	14 January 2021
May	8 June 2020	14 January 2021
2019 – 2020 Annual	21 July 2020	14 January 2021
July	7 August 2020	14 January 2021
August	7 September 2020	14 January 2021
September	7 October 2020	14 January 2021
July – September Quarter	7 October 2020	14 January 2021
October	9 November 2020	14 January 2021
November	7 December 2020	14 January 2021
December	14 January 2021	14 January 2021
October – December Quarter	14 January 2021	14 January 2021
July – December Half-Year	14 January 2021	14 January 2021

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McConachie Stedman

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