



# JOBKEEPER

## IMPLICATIONS FOR EMPLOYERS – PAYROLL TAX – SA

South Australian businesses whose employees qualify for the Federal Government's \$1500-a-fortnight JobKeeper support payments will be exempt from paying any payroll tax on the wage subsidy.

Businesses and business groups with annual Australian (grouped) wages up to \$4 million will receive a six month payroll tax waiver. Businesses and business groups with wages over \$4 million can apply to defer their payroll tax.

### **Businesses and Business Groups with wages up to \$4 million**

Eligible employers are not required to pay payroll tax through April to September 2020 (for the return periods of March to August 2020). This relief does not extend to government organisations.

### **Eligibility**

To be eligible for this waiver, your business must have annual Australian (annualised grouped) wages below \$4 million for 2018-19. Please note, that identification of whether your business is eligible for a waiver of payroll tax will be based on the actual wages declared during the 2018-19 financial year.

### **Do I need to apply for the waiver?**

1. **All employers who were registered for payroll tax and completed their Annual Reconciliation for 2018-19 with declared annual Australian (annualised grouped) wages below \$4 million for 2018-19 will automatically receive the waiver.**

You do not need to apply and will receive notification directly through RevenueSA Online that the waiver has been applied.

2. **If your business was not registered for payroll tax for the 2018-19 financial year or you did not complete the 2018-19 Annual Reconciliation, you will need to apply to RevenueSA to determine whether you are eligible for a waiver of payroll tax. To apply, please complete the [Online Application](#).**

All employers must continue to lodge their monthly payroll tax returns to capture wages for the month, even when no payroll tax payment is to be made.

Monthly returns will be due as follows:

- **March 2020** - Extension to 30 April 2020, RevenueSA Online available from 20 April 2020
- **April 2020** - due 7 May 2020
- **May 2020** - due 7 June 2020
- **June 2020** - Incorporated into the annual reconciliation, due 28 July 2020
- **July 2020** - due 7 August 2020
- **August 2020** - due 7 September 2020

### **Businesses and Business Groups with wages above \$4 million**

Businesses with annual Australian (annualised grouped) wages above \$4 million who have been adversely impacted by COVID-19 can apply to defer their payroll tax payments for the March to August 2020 returns periods until October 2020. This relief does not extend to government organisations.

### **Do I need to apply for the deferral?**

Yes, any business with Australian (annualised group) wages above \$4 million will need to apply for the deferral of payroll tax. It will not be automatically applied by RevenueSA.

For most businesses the application can be done within RevenueSA Online when submitting monthly wages.

Other businesses, please apply by completing the [Online Application](#). You will need declare that your business has been adversely impacted by COVID-19 as part of your application and has suffered a reduction in turnover.

You may be required to provide evidence to show the adverse impact COVID-19 has had on your business, including a reduction in turnover. Requests for a deferral may be subject to an audit by RevenueSA and businesses will be required to retain evidence that their business has been adversely impacted, including a reduction in turnover, for a period of five years.

Please note that actual wages declared in the 2018-19 financial year will be used for RevenueSA's assessment of your application for deferral.

**Monthly payroll tax returns must still be lodged.**

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