

RevenueSA Payroll Tax

2023-24 Annual Reconciliation Webinar

OFFICIAL

Understanding the basics

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Payroll tax threshold

South Australian
annual payroll tax registration
threshold is

\$1.5 million

Taxable wages



See the **Checklist of taxable items** on RevenueSA's website

Payroll tax rate

Annual Australia Wide Taxable Wages	Rate
Does not exceed \$1.5 million	Nil
Exceeds \$1.5 million but not \$1.7 million	Variable from 0% to 4.95%
Exceeds \$1.7 million	4.95%

Maximum annual deduction entitlement

\$600,000

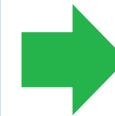
deduction entitlement may be less if:

- Part of a group
- Employ for part of the financial year
- Employ in SA & another state and/or territory

Where do I need to declare wages?

General rule

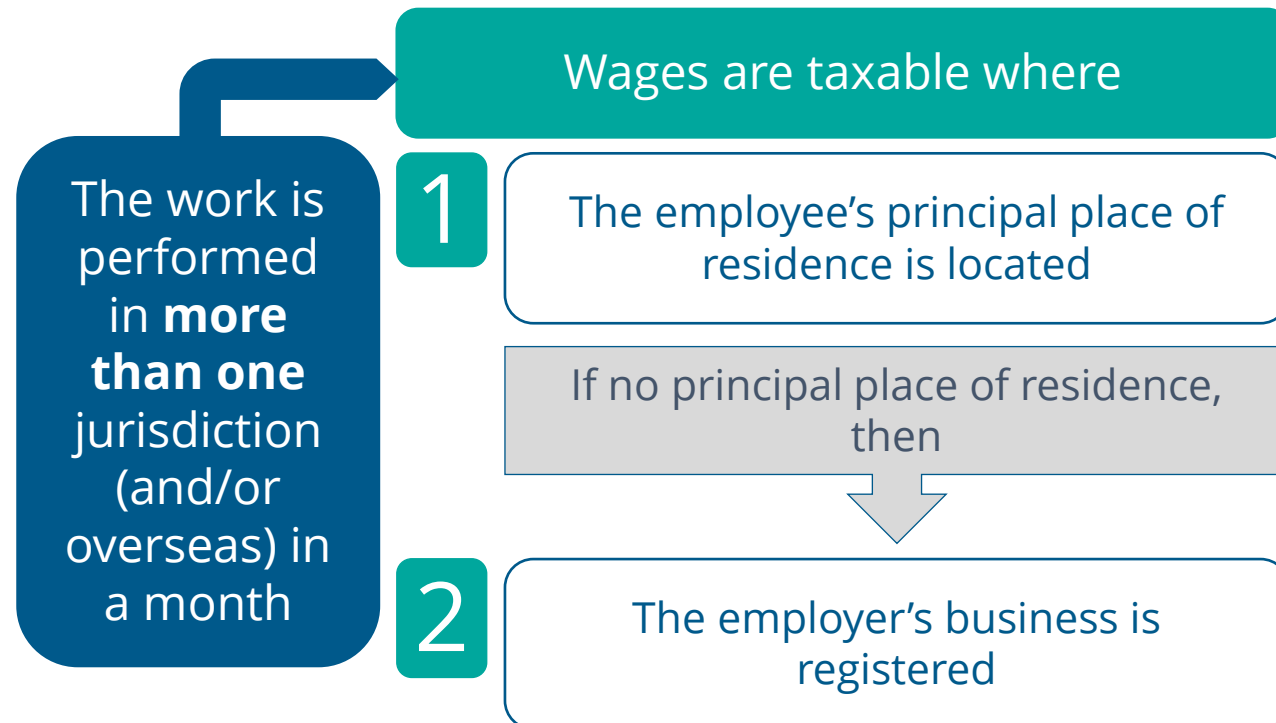
If the work is performed **solely** in one state or territory in a month



Wages taxable in **that state or territory**

Where do I need to declare wages?

Interstate workers



Where do I need to declare wages?

Overseas workers

employees working overseas	6 months or less	liable where paid
	more than 6 months	exempt
employees from overseas	work performed in one jurisdiction	liable in that jurisdiction
	work performed in more than one jurisdiction	interstate worker tests apply

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2023-24 annual reconciliations to be lodged by




revenuesaonline.sa.gov.au

RevenueSA bank account (BSB) details

EFT Payments to RevenueSA

Ensure you use the bank account details on your payment advice





PAYROLL TAX ANNUAL RECONCILIATION
2023-2024

LODGEMENT DETAILS

Taxpayer Number		Lodged On	
Taxpayer Name		Lodged By	
ABN		Payment Due Date	




RECONCILIATION CALCULATION

	South Australian Taxable Wages	\$44,593.00
Less	Deduction Entitlement	\$2,991.00
Equals	Amount on which tax is payable	\$41,602.00
	X 4.95% = Tax Payable	\$2,059.30
Less	Payments	\$0.00
Add	Penalty Tax (previously applied)	\$0.00
Add	Interest (previously applied)	\$0.00
Add	Penalty Tax (applied to this assessment)	\$0.00
Add	Interest (applied to this assessment)	\$0.00
Equals	Amount Due	\$2,059.30

PAYROLL TAX PAYMENT ADVICE

Taxpayer	
Return Period	2023-2024
Payment Reference	
Payment Due Date	
Amount Due	\$ 2,059.30

PAYMENT OPTIONS

 <p>Electronic Funds Transfer</p> <p>BSB: _____</p> <p>Account Number: _____</p> <p>Account Name: RevenueSA Collection Account</p> <p>Reference No: _____</p>	 <p>Billers Code: _____</p> <p>Ref: _____</p> <p>Telephone & Internet Banking – BPAY®</p> <p><small>Contact your bank or financial institution to make this payment from your cheque, savings, debit, or transaction account. More info: www.bpay.com.au</small></p>	 <p>Cheque/Money Order</p> <p><small>Send your cheque or money order (made payable to the Commissioner of State Taxation) with this Payment Advice to: RevenueSA – Taxation Services GPO Box 2418 ADELAIDE SA 5001</small></p>
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RevenueSA Online users

- Each user must have a separate username and password
- Exit RevenueSA Online at the end of each session
- Must advise RevenueSA when a user no longer requires access

RevenueSA Online User Access (Add, Amend or Delete)

www.revenuesa.sa.gov.au/payrolltax/forms-and-publications

How to complete your annual reconciliation in RevenueSA Online



Please sign in

Remember Me [Reset your password](#)




www.revenuesaonline.sa.gov.au



RevenueSA
online

Reset your password

Please enter your registered email address and we will send you a link to reset your password.

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reCAPTCHA
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Client Details

ABN *: 11111111111



ACN: _____



Entity Type: Organisation



Name *: Example Company 123 Pty Ltd



Update Name

Trading Name: EXAMPLE TRADING NAME

Mailing Address

Address Type *: Other



Line 1 *: GPO BOX 111111

Line 2: _____

Line 3: _____

Line 4: _____

Suburb *: ADELAIDE

State/Territory: SA



Postcode: 5001

Contact Details

Email: exampleemail@email.com

Contact Name: Example Person

Telephone: 08888 8888



Mobile: _____



Save

Update details

[Home](#)[Message History](#)[Payroll Tax](#)[Monthly Returns](#)[Annual Returns](#)[Update Details](#)[Help](#)

Client Details

ABN *: 11111111111



ACN: _____



Entity Type: Organisation



Name *: Example Company 123 Pty Ltd



Update Name

Trading Name: EXAMPLE TRADING NAME

Mailing Address

Address Type *: Other



Line 1 *: GPO BOX 111111

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Suburb *: ADELAIDE

State/Territory: SA



Postcode: 5001

Contact Details

Email: exampleemail@email.com

Contact Name: Example Person

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Save

Annual Reconciliation

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Records of your payroll tax annual reconciliation lodgements are summarised below.

If you need to **cancel** your registration throughout the year, email payrolltax@sa.gov.au. We will open your annual reconciliation to allow you to cancel and lodge a final return.

Financial Year	Status	Lodged Date	Lodged By	Due Date	
2023-2024	Open			29/07/2024	➤
2022-2023	Submitted	17/07/2023 09:49		28/07/2023	➤



Help

1

Status

2

SA Wages

3

SA Wage Details

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Interstate Wages

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Group Wages

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Reconciliation Calculation

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Tax Payable Calculation

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Deduction Allocation

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Estimates

10

Declaration



This is a summary of your organisation's South Australian taxable wages for the full financial year. Please enter the amounts paid for each component. Enter dollar amounts only.

[? Help](#)

Status screen – Cancel Registration

Cancel Registration

Did you cease paying wages in South Australia during 2023-2024?

- Yes
 No

Do you want to cancel your registration *:

- Yes
 No

Date of Cancellation *: 

Reason for Cancellation *: 

What is my status code?

Status Code

NGE**Non Grouped Employer**

An organisation not grouped with any other organisation. May have multiple branches/stores in South Australia or in other states and/or territories, but all trade under one ABN.

DGE**Designated Group Employer**

The nominated member of a payroll tax group entitled to claim the groups payroll tax deduction entitlement. The DGE must employ in South Australia and may employ in other states and/or territories.

GE**Grouped Employer**

Member of a payroll tax group. Not entitled to claim a payroll tax deduction. The GE employs in South Australia and may employ in other states and/or territories. GE must have a DGE that employs in South Australia.

Status Code Periods

Status Code	Date From	Date To
Designated Group Employer	01/07/2023	30/06/2024

Are the above details correct?

Yes

No

How can businesses be grouped?

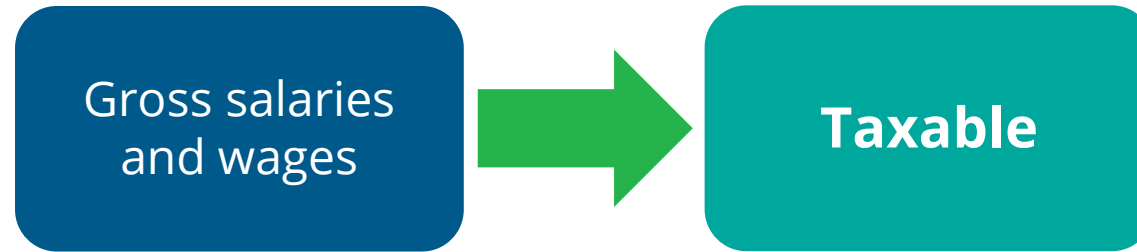
Groups can be formed for payroll tax when:

- Companies own greater than 50% of other companies
- Businesses have common ownership or directorship greater than 50%
- Businesses have common employees



Designated
Group
Employer
(DGE) should
lodge first

SA Wages – Salaries and wages

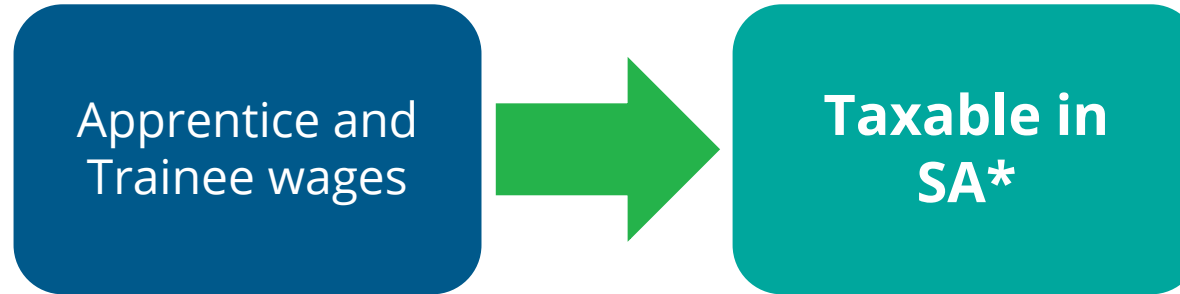


This is a summary of your organisation's South Australian taxable wages for the full financial year. Please enter the amounts paid for each component. Enter dollar amounts only.

Wage Component Split

Salaries / Wages:	1,419,600		Commissions:	<input type="text"/>	
Bonuses / Allowances:	<input type="text"/>		Directors Fees:	<input type="text"/>	
Fringe Benefits:	<input type="text"/>		Shares and Options:	<input type="text"/>	
Contractor Payments:	<input type="text"/>		Termination Payments:	<input type="text"/>	
Employer Super Payments:	140,400		Other:	<input type="text"/>	
			Total SA Wages:	1,560,000	

Apprentice and trainee wages

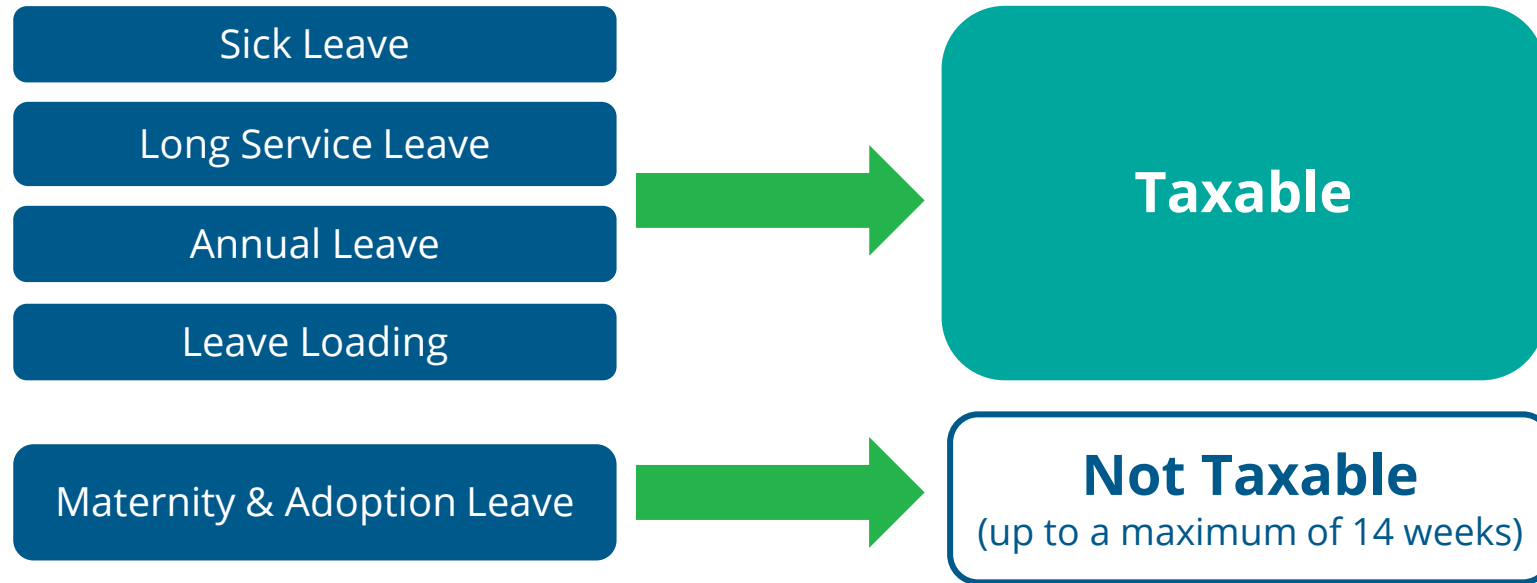


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Wage Component Split

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Fringe Benefits: _____	Shares and Options: _____
Contractor Payments: _____	Termination Payments: _____
Employer Super Payments: 140,400	Other: _____
	Total SA Wages: 1,560,000

Leave



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Fringe Benefits: _____	Shares and Options: _____
Contractor Payments: _____	Termination Payments: _____
Employer Super Payments: 140,400	Other: _____
Total SA Wages: 1,560,000	

Payments not liable

- dividends, partnerships drawings
- trust distributions
- profit distributions
- GST payments
- direct reimbursements
- Commonwealth paid parental leave

Exemptions

fire and emergency services duty

defence force reserves duty

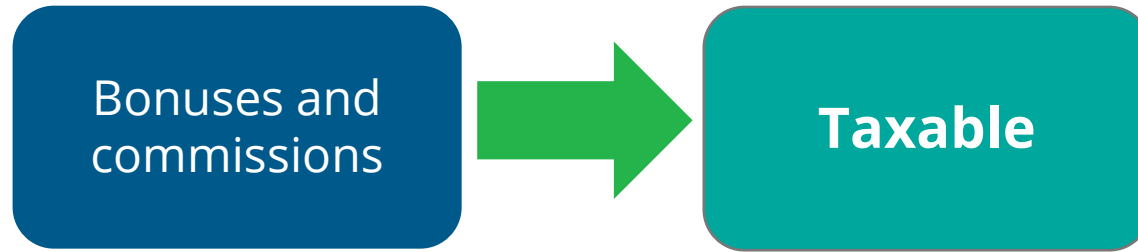
maternity and adoption leave

worker's compensation

Some conditions may vary between states and territories

Please check with relevant revenue office

Bonuses and Commissions

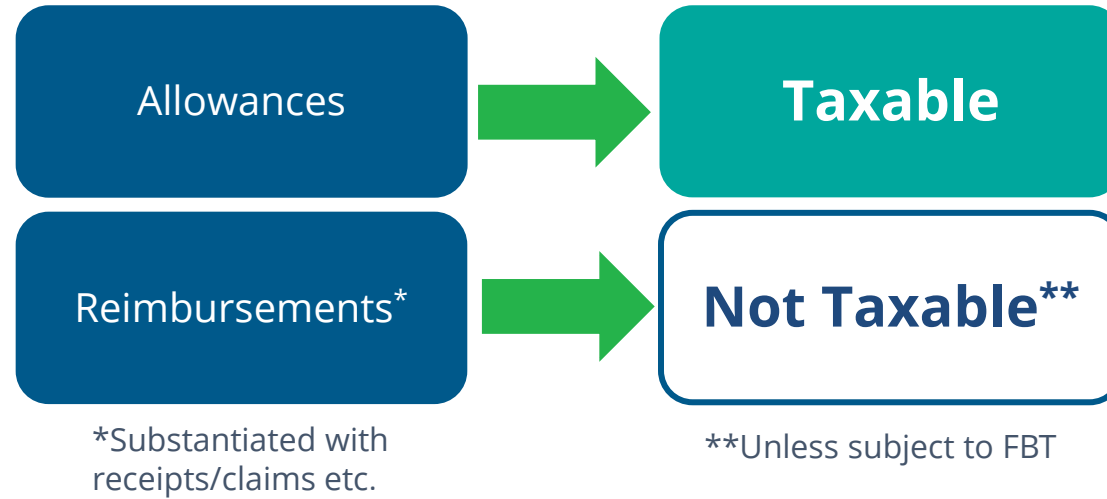


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Employer Super Payments:	140,400		Other:	<input type="text"/>	
			Total SA Wages:	1,560,000	

Allowances



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Contractor Payments:	<input type="text"/>	i	Termination Payments:	<input type="text"/>	i
Employer Super Payments:	140,400	i	Other:	<input type="text"/>	i
			Total SA Wages:	1,560,000	

Allowances – motor vehicle

Must be employee's own car

Must be for business travel

Substantiation required

Exempt up to
78c per km



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Employer Super Payments:	140,400		Other:	<input type="text"/>	
			Total SA Wages:	1,560,000	

Allowances – motor vehicle

$$\begin{array}{c} \text{E} \\ \text{Exemption} \end{array} = \begin{array}{c} \text{K} \\ \text{Kilometre} \end{array} \times \begin{array}{c} \text{R} \\ \text{Rate (78c)} \end{array}$$

Example

Fixed allowance amount:	\$200
Business kilometres travelled: 100km	
<i>Less exempt component (100km X 78 cents)</i>	<u>- \$78</u>
Taxable portion of allowance	\$122



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			Total SA Wages:	1,560,000	

Allowances – accommodation

\$310.70 per night exempt where paid to the employee



Room \$158.00

Incidentals \$23.00

Meals \$129.70



\$152.70



Reimbursements & Chargebacks



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Employer Super Payments:	140,400	i	Other:	<input type="text"/>	i
			Total SA Wages:	1,560,000	

Allowances – living away from home

PTA-005[V2]

Cars using the statutory formula	A		
Cars using the operating cost method	B		
Loans granted	C		
Debt waiver	D		
Expense payments	E		
Housing – units of accommodation provided	F		
Employees receiving living-away-from-home allowance (show total paid including exempt components)	G		

Normally triggers an FBT liability
Don't double declare



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Employer Super Payments:	140,400		Other:	
			Total SA Wages:	1,560,000

Fringe benefits

Actual or Estimated?

Fringe benefits

actual method

Add the grossed up fringe benefits for each calendar month and declare that amount in the annual reconciliation

$$= (\text{Type 1} + \text{Type 2 benefits}) \times \text{Type 2 rate}$$



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Fringe Benefits:			Shares and Options:	
Contractor Payments:			Termination Payments:	
Employer Super Payments:	140,400		Other:	
			Total SA Wages:	1,560,000

Fringe benefits

estimated method

annual reconciliation

Declare full year's
grossed up FBT
(1 April 2023 to 31 March 2024)

from your FBT return

14 Calculated fringe benefits taxable amounts (whole dollars only)

A Type 1 aggregate amount \$, , . × 2.0802 = \$, , . A

B Type 2 aggregate amount \$, , . × 1.8868 = \$, , . B

C Aggregate non-exempt amount (hospitals, ambulances, public benevolent institutions and health promotion charities only) or \$, , . C

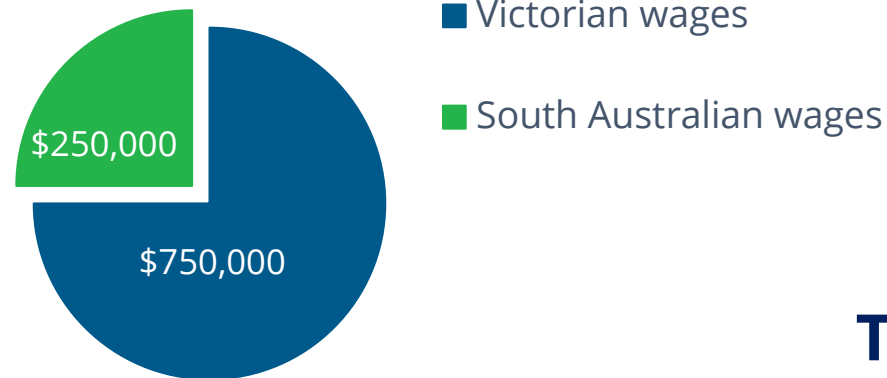
$$\begin{array}{r} \$11\,000 \\ + \quad \$9\,000 \\ \hline = \quad \$20\,000 \end{array}$$

$$\begin{array}{r} \$20\,000 \\ \times \quad 1.8868 \\ \hline = \quad \$37\,736 \end{array}$$

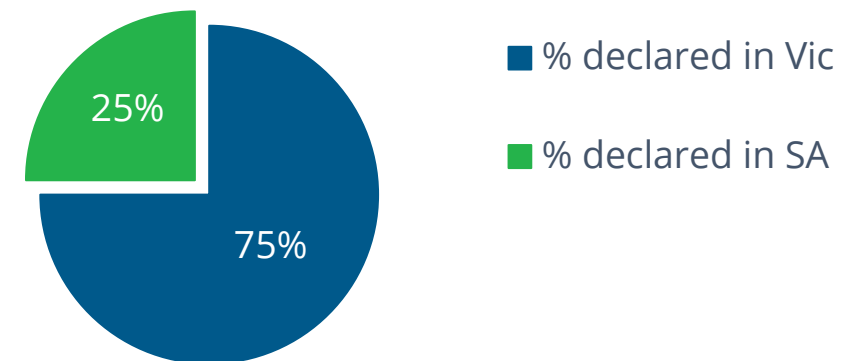
Fringe benefits

Declare the relevant components of the total fringe benefits provided in each state

Australian Wages

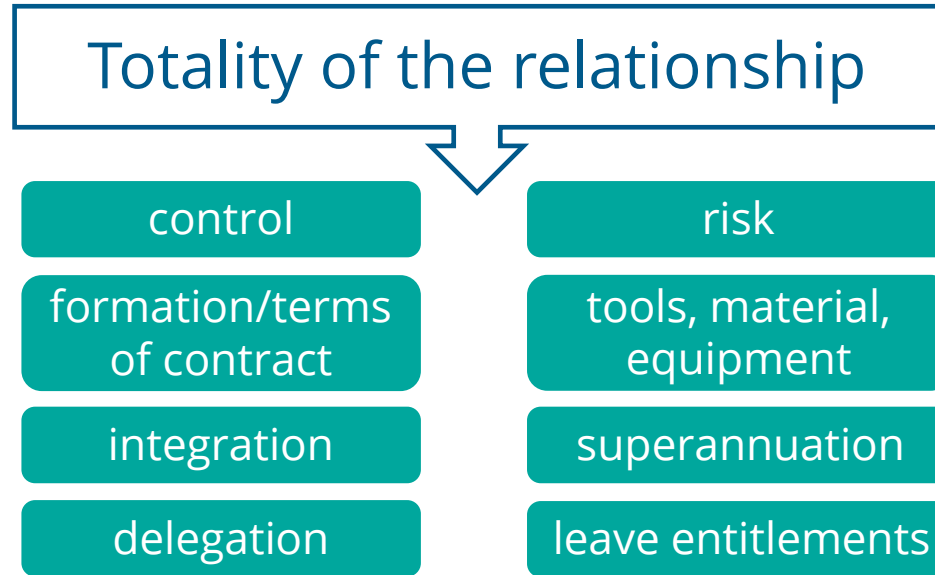


Total Fringe Benefits



Contractors

Contractors employee **V** contractor



PTA-038

IC005

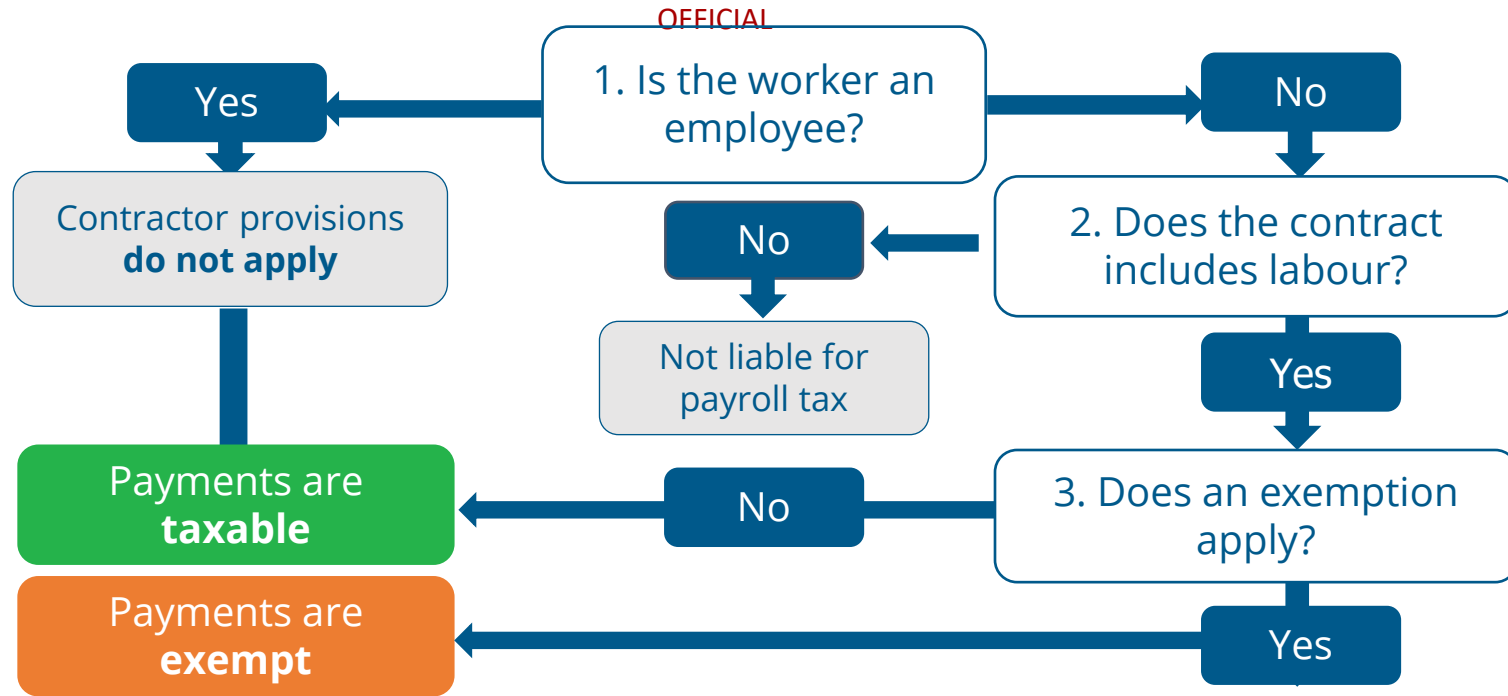


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			Total SA Wages:	1,560,000	

Contractors



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Employer Super Payments:	140,400	i	Other:	<input type="text"/>	i
			Total SA Wages:	1,560,000	

Contractors exemptions



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Contractor Payments:	<input type="text"/>	i	Termination Payments:	<input type="text"/>	i
Employer Super Payments:	140,400	i	Other:	<input type="text"/>	i
			Total SA Wages:	1,560,000	

Contractors

90 day

PTA-035[V2]

Exempt where

The contractor works for a principal for no more than 90 days in a financial year



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Bonuses / Allowances:		i	Directors Fees:	i
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Contractor Payments:		i	Termination Payments:	i
Employer Super Payments:	140,400	i	Other:	i
			Total SA Wages:	1,560,000

Contractors

180 day

PTA-020

Exempt where

The services are ordinarily required for less than 180 days in a financial year



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Wage Component Split

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Bonuses / Allowances:			Directors Fees:	
Fringe Benefits:			Shares and Options:	
Contractor Payments:			Termination Payments:	
Employer Super Payments:	140,400		Other:	
			Total SA Wages:	1,560,000

Contractors

Engage others

PTA-023

Exempt where

The contractor engages others (contractors or employees) to complete some or all of the work that is the object of the contract



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Employer Super Payments:	140,400		Other:	
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Contractors

Labour ancillary

PTA-033

Exempt where

The labour is ancillary to the supply of materials and/or labour



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Fringe Benefits:			Shares and Options:	
Contractor Payments:			Termination Payments:	
Employer Super Payments:	140,400		Other:	
			Total SA Wages:	1,560,000

Contractors

Not ordinarily required

PTA-022

Exempt where

The services are of a type not ordinarily required by the principal business and are performed by a person who ordinarily performs services of that kind to the public generally



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Bonuses / Allowances:			Directors Fees:	
Fringe Benefits:			Shares and Options:	
Contractor Payments:			Termination Payments:	
Employer Super Payments:	140,400		Other:	
			Total SA Wages:	1,560,000

Contractors

Rendered to the public

PTA-023

Exempt where

The services are ordinarily rendered to the public generally in a financial year



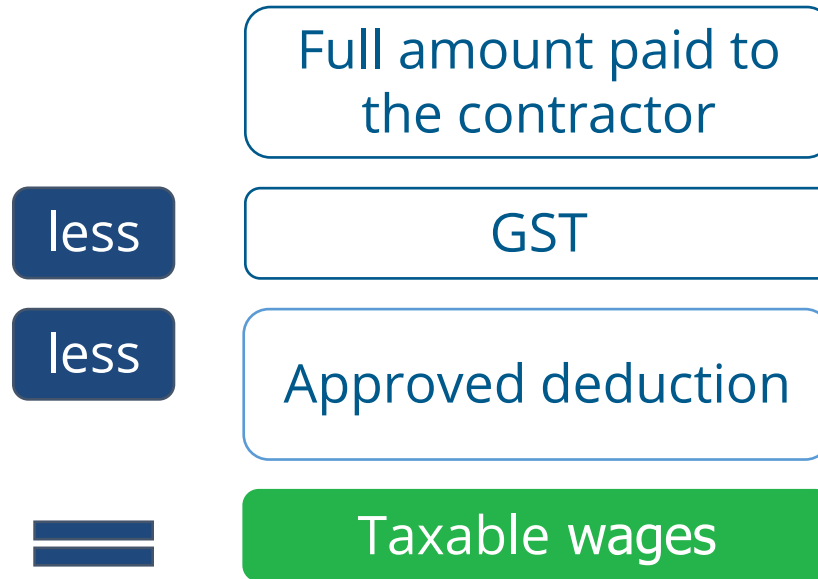
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Contractors

PTA-018



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Contractor Payments:		i	Termination Payments:	i
Employer Super Payments:	140,400	i	Other:	i
			Total SA Wages:	1,560,000

Superannuation contributions

All pre-tax superannuation contributions are **taxable**

Employees

Deemed
Employees

Company
Directors

SGC
Amounts

>SGC
Amounts

Salary
Sacrifice

Top-up
Contributions

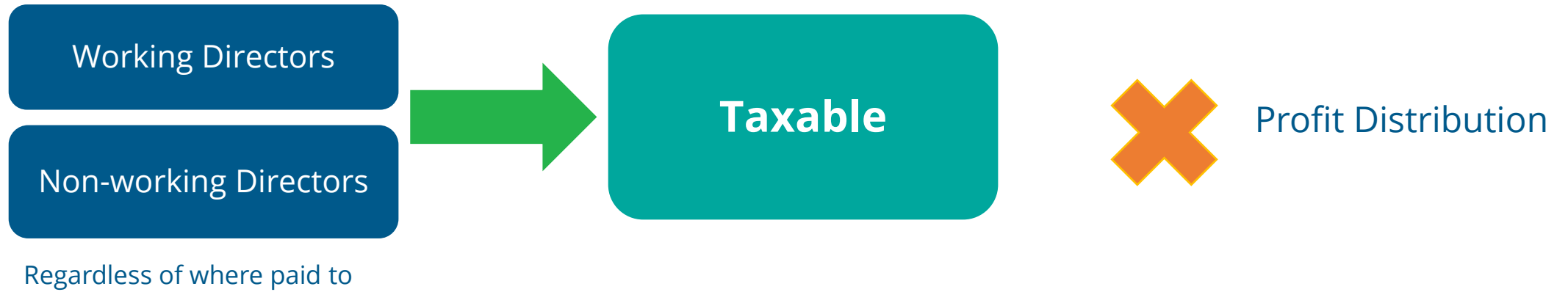


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Directors fees



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Employer Super Payments:	140,400	i	Other:	i
			Total SA Wages:	1,560,000

Shares and options

Value of shares or options on 'the relevant day'
LESS any consideration paid by employee

Grant Date

Vesting Date

Market value or amount determined by *Income Tax Assessment Act 1997*

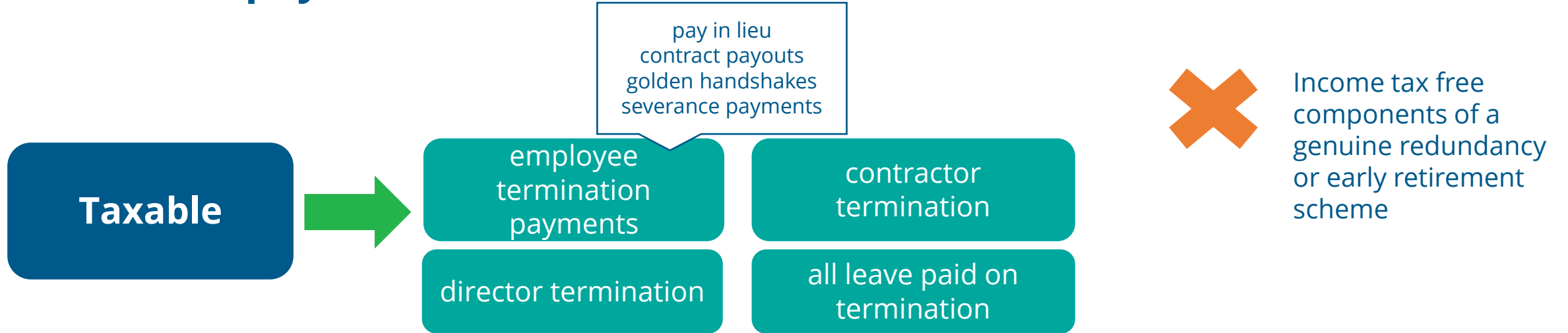


This is a summary of your organisation's South Australian taxable wages for the full financial year. Please enter the amounts paid for each component. Enter dollar amounts only.

Wage Component Split

Salaries / Wages:	1,419,600	i	Commissions:	<input type="text"/>	i
Bonuses / Allowances:	<input type="text"/>	i	Directors Fees:	<input type="text"/>	i
Fringe Benefits:	<input type="text"/>	i	Shares and Options:	<input type="text"/>	i
Contractor Payments:	<input type="text"/>	i	Termination Payments:	<input type="text"/>	i
Employer Super Payments:	140,400	i	Other:	<input type="text"/>	i
			Total SA Wages:	1,560,000	

Termination payments



This is a summary of your organisation's South Australian taxable wages for the full financial year. Please enter the amounts paid for each component. Enter dollar amounts only.

Wage Component Split

Salaries / Wages:	1,419,600	i	Commissions:	<input type="text"/>	i
Bonuses / Allowances:	<input type="text"/>	i	Directors Fees:	<input type="text"/>	i
Fringe Benefits:	<input type="text"/>	i	Shares and Options:	<input type="text"/>	i
Contractor Payments:	<input type="text"/>	i	Termination Payments:	<input type="text"/>	i
Employer Super Payments:	140,400	i	Other:	<input type="text"/>	i
			Total SA Wages:	1,560,000	

Wage component split - SA



This is a summary of your organisation's South Australian taxable wages for the full financial year. Please enter the amounts paid for each component. Enter dollar amounts only.

Wage Component Split

Salaries / Wages:	<input type="text" value="1,419,600"/>		Commissions:	<input type="text"/>	
Bonuses / Allowances:	<input type="text"/>		Directors Fees:	<input type="text"/>	
Fringe Benefits:	<input type="text"/>		Shares and Options:	<input type="text"/>	
Contractor Payments:	<input type="text"/>		Termination Payments:	<input type="text"/>	
Employer Super Payments:	<input type="text" value="140,400"/>		Other:	<input type="text"/>	
			Total SA Wages:	1,560,000	



Interstate wages

Interstate Wages

Status Code	Date From	Date To	SA wages	Interstate wages
Designated Group Employer	01/07/2023	30/06/2024	1,548,928	0

Payroll tax grouping

Group Members

Do you wish to record all group members' wage details? *: Yes No

Select ABN	Group Member ABN	Group Member Name	Date Group Member From	Date Group Member To	SA Taxable Wages Paid / Payable	Interstate Taxable Wages Paid / Payable	
	11111111111	ABC PTY LTD	01/07/2023 	30/06/2024 	1,548,928	0	
 Select	22222222222	XYZ PTY LTD	01/07/2023 	30/06/2024 	92,217	0	

Total Group SA Wages: 1,641,145

Total Group Interstate Wages: 0

Payroll tax grouping

Group Members

Do you wish to record all group members' wage details? *: Yes No

Select ABN	Group Member ABN	Group Member Name	Date Group Member From	Date Group Member To	SA Taxable Wages Paid / Payable	Interstate Taxable Wages Paid / Payable	
	11111111111	ABC PTY LTD	01/07/2023 	30/06/2024 	1,548,928	0	
 Select	22222222222	XYZ PTY LTD	01/07/2023 	30/06/2024 	92,217	0	

Total Group SA Wages: 1,641,145

Total Group Interstate Wages: 0

Reconciliation calculation

Reconciliation Calculation

	South Australian Taxable Wages:	3,500,000	
<i>Less</i>	Deduction Entitlement:	594,901	
<i>Equals</i>	Amount on which tax is payable:	2,905,099	
	Total Tax Payable at 4.95%:	143,802.40	
<i>Less</i>	Payments (see note above):	6,022.32	
<i>Add</i>	Penalty Tax (previously applied):	0.00	
<i>Add</i>	Interest (previously applied):	0.00	
<i>Add</i>	Penalty Tax (applied to this assessment):	0.00	
<i>Add</i>	Interest (applied to this assessment):	0.00	
<i>Equals</i>	Amount Due:	137,780.08	

Notes

Wage estimates

Status Code

If you expect your status code to change in the 2024-2025 financial year, select new employer status code here:

Designated Group Employer ▾



Wage Estimates

If your organisation will not pay Interstate Wages for this period, please enter zero (0) in the Interstate Wages field.

Employer's Wages

South Australian Wages *:

Interstate wages *:

Other Group Members' Wages

South Australian Wages *:

Interstate Wages *:

Estimated Deduction

Total estimated annual deduction entitlement for 2024-2025:



Calculate Deduction

Continue or cancel registration

Continue or Cancel Registration

Your estimated wages are below the current South Australian threshold. Please indicate if you wish to continue or cancel?

Continue with registration Cancel registration



To change your return cycle please email
payrolltax@sa.gov.au

Continue or cancel registration

Continue or Cancel Registration

Your estimated wages are below the current South Australian threshold. Please indicate if you wish to continue or cancel?

- Continue with registration
- Cancel registration



Date of Cancellation *:

Reason for Cancellation *: ▼

Comments:

Declaration

Annual Reconciliation Summary

	South Australian Taxable Wages:	1,548,928	
<i>Less</i>	Deduction Entitlement:	600,000	
<i>Equals</i>	Amount on which tax is payable:	948,928	
	Total Tax Payable at 3.49%:	33,117.59	
<i>Less</i>	Payments (see note above):	4,499.75	
<i>Add</i>	Penalty Tax (previously applied):	0.00	
<i>Add</i>	Interest (previously applied):	0.00	
<i>Add</i>	Penalty Tax (applied to this assessment):	0.00	
<i>Add</i>	Interest (applied to this assessment):	0.00	
<i>Equals</i>	Amount Due:	28,617.84	
	Total estimated annual deduction entitlement for 2024-2025:	600,000	

Declaration



I declare and acknowledge that:

- To the best of my knowledge all the details I have provided in the completion of the annual reconciliation process are true and correct
- If any bank account details have been provided they belong to the employer and any refund due is here by requested

Due dates

Annual reconciliation



July 2024 return



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