

This webinar provides general information.

It does not constitute legal, financial, or taxation advice.

For guidance tailored to your situation, we recommend seeking professional advice.

RevenueSA

# Payroll tax annual reconciliation process 2025-26 webinar

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RevenueSA

# Payroll tax annual reconciliation process 2025-26 webinar

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# Acknowledgement of Country

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The Department of Treasury and Finance acknowledges Aboriginal people as the state's first peoples, nations and Traditional Owners of South Australian land and waters.

We recognise that their unique cultural heritage, customs, spiritual beliefs and relationship with the land are of ongoing importance today, and we pay our respects to Elders past, present and emerging leaders of the future.



# Ask a question

During this webinar recording you can submit questions via the chat function. You will receive a response via email within 3 business days.

The image shows a chat interface with a sidebar on the left and a main chat area on the right. The sidebar contains a 'G' logo, an information icon, a chat icon, and a back icon. The main chat area is titled 'CHAT' and features a text input field with the placeholder text 'Type your question here' and a blue 'SEND' button. A teal callout box with an arrow points to the chat icon in the sidebar, containing the text 'Click on the chat icon'. Another teal callout box with an arrow points to the text input field, containing the text 'Type your question here anytime during the webinar and then click on the 'Send' button'.

Click on the chat icon

CHAT

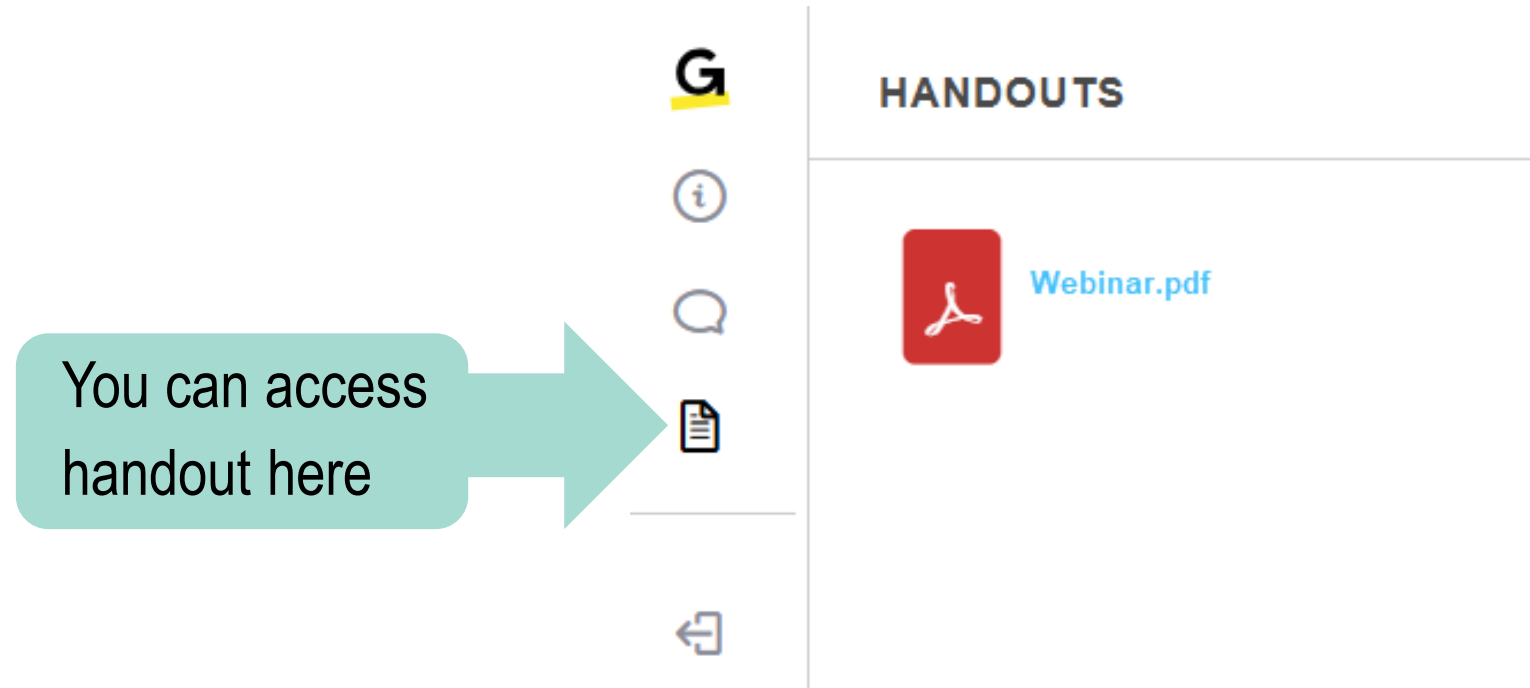
Type your question here

SEND

Type your question here anytime during the webinar and then click on the 'Send' button

# Handout

A handout is available for this presentation.



# Taxable wages



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

# Payments not liable

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- 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

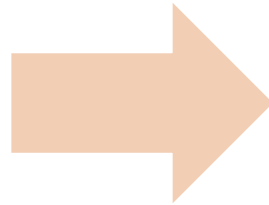


[www.payrolltax.gov.au](http://www.payrolltax.gov.au)

# Where do I need to declare taxable wages?

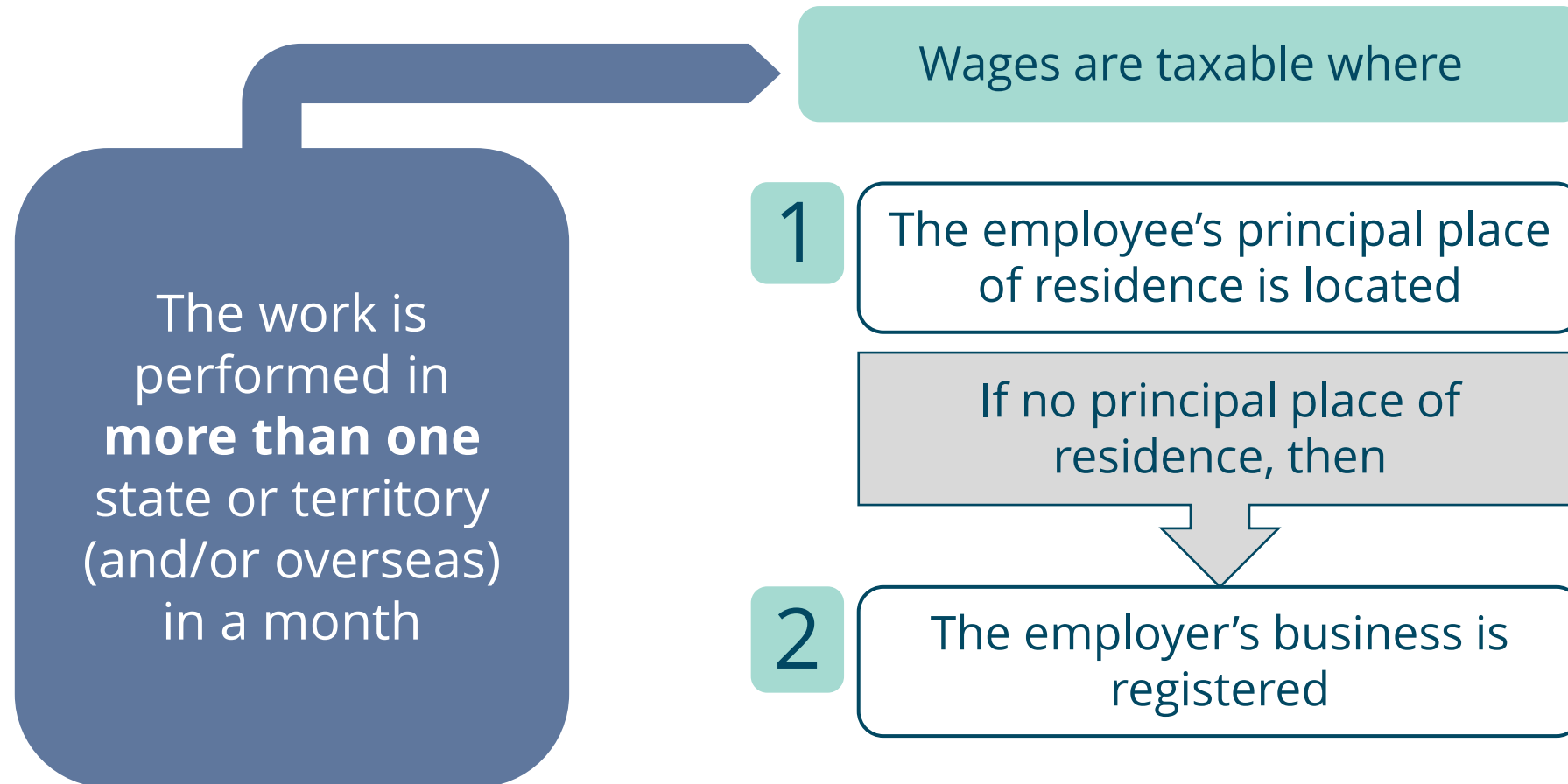
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If the work is performed  
**solely** in one state or  
territory in a month



Wages taxable in  
**that state or territory**

# Where do I need to declare taxable wages?



# Where do I need to declare taxable wages?

employees working overseas	6 months or less	liable where paid
	more than 6 months	exempt
employees from overseas	work performed in one state or territory	liable in that jurisdiction
	work performed in more than one state or territory	Nexus provisions apply

# 2025-26 annual reconciliation to be lodged by



# RevenueSA Online users

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- 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) form:**

[revenuesa.sa.gov.au/resources/forms](https://revenuesa.sa.gov.au/resources/forms)

# Sign in to RevenueSA Online



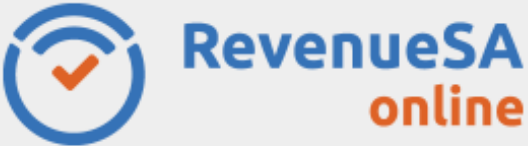
Please sign in

Remember Me [Reset your password](#)



[revenuesaonline.sa.gov.au](https://revenuesaonline.sa.gov.au)


# Reset password



**Reset your password**

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

I'm not a robot



reCAPTCHA  
[Privacy](#) - [Terms](#)

**Reset Password**


Sign in

Passwords must:

- be a minimum of 10 characters
- include a mixture of upper & lower case letters, numbers & symbols

# Update details

Home  
Message History  
Payroll Tax  
Monthly Returns  
Annual Returns  
Update Details  
Registrations  
Help Index

 Save

Please update and select Save.

### Client Details

ABN \*: 11111111111 ACN:

Entity Type: Organisation

Name \*: Example Company 123 Pty Ltd

Trading Name:

### Mailing Address

Address Type \*: Other

Line 1 \*: GPO BOX 11111

Line 2:

Line 3:

Suburb \*: ADELAIDE State/Territory: SA Postcode: 5001

### Contact Details

Email \*: exampleemail@email.com

Contact Name \*: Example Person

Telephone \*: 08 8888 8888

Mobile:

# Annual reconciliation

Home  
Message History  
Payroll Tax  
Monthly Returns  
Annual Returns  
Update Details  
Registrations  
Help Index

**Save**

Please update and select Save.

ABN\*: 1111111111 ACN:

Entity Type: Organisation

Name\*: Example Company 123 Pty Ltd

Trading Name:

### Mailing Address

Address Type\*: Other

Line 1\*: GPO BOX 11111

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Line 3:

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### Contact Details


Email\*: exampleemail@email.com

Contact Name\*: Example Person

Telephone\*: 08 8888 8888

Mobile:

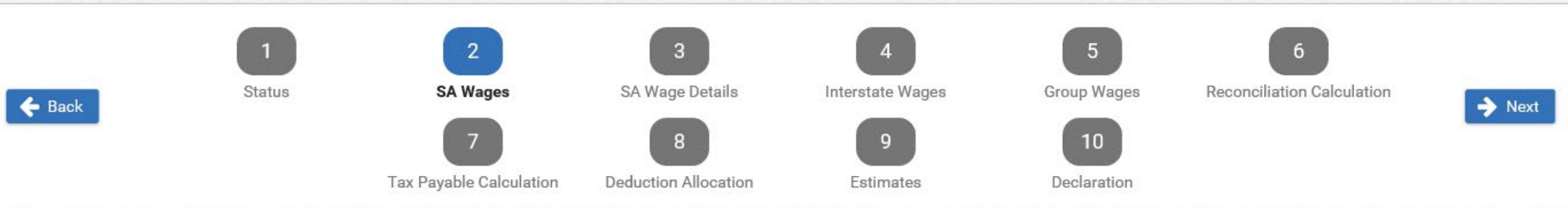
# Annual reconciliation

 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](mailto: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	
2025-2026	Open			28/07/2026	

# Annual reconciliation



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

Did you cease paying wages in South Australia during 2025-2026?

Yes

No

Do you want to cancel your registration \*:


Yes

No

Date of Cancellation \*:

Reason for Cancellation \*:

# Status screen

---

## Designated Medical Practices

Are you a designated medical practice as defined in the *Payroll Tax Act 2009*?

- Yes
- No

**RevenueSA website:**  
[revenuesa.sa.gov.au/payrolltax/payroll-tax-and-the-medical-industry](https://revenuesa.sa.gov.au/payrolltax/payroll-tax-and-the-medical-industry)

# Status screen

## Status Code Periods

Status Code	Date From	Date To
Designated Group Employer	01/07/2025	30/06/2026

Are the above details correct?

Yes

No

## Status Code Descriptions

### Status Code

NGE (Non Grouped Employer)

DGE (Designated Group Employer)

GE (Grouped Employer)

### Description

A single employer, not grouped with any other employer that employs in South Australia. May also employ in other states.

An employer grouped with other employers. The DGE is the only member of the group entitled to a deduction. The DGE employs in South Australia and may employ in other states.

An employer grouped with other employers. GEs' are not entitled to a deduction. The GE employs in South Australia and may employ in other states.

# How can entities be grouped?

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Groups can be formed for payroll tax when:

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

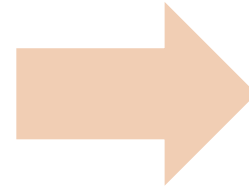
**RevenueSA website:**  
[revenuesa.sa.gov.au/payrolltax/grouping-of-employers](https://revenuesa.sa.gov.au/payrolltax/grouping-of-employers)

Designated  
Group  
Employer (DGE)  
should lodge  
their annual  
reconciliation  
first



# Apprentice and trainee wages

Apprentice and  
Trainee Wages



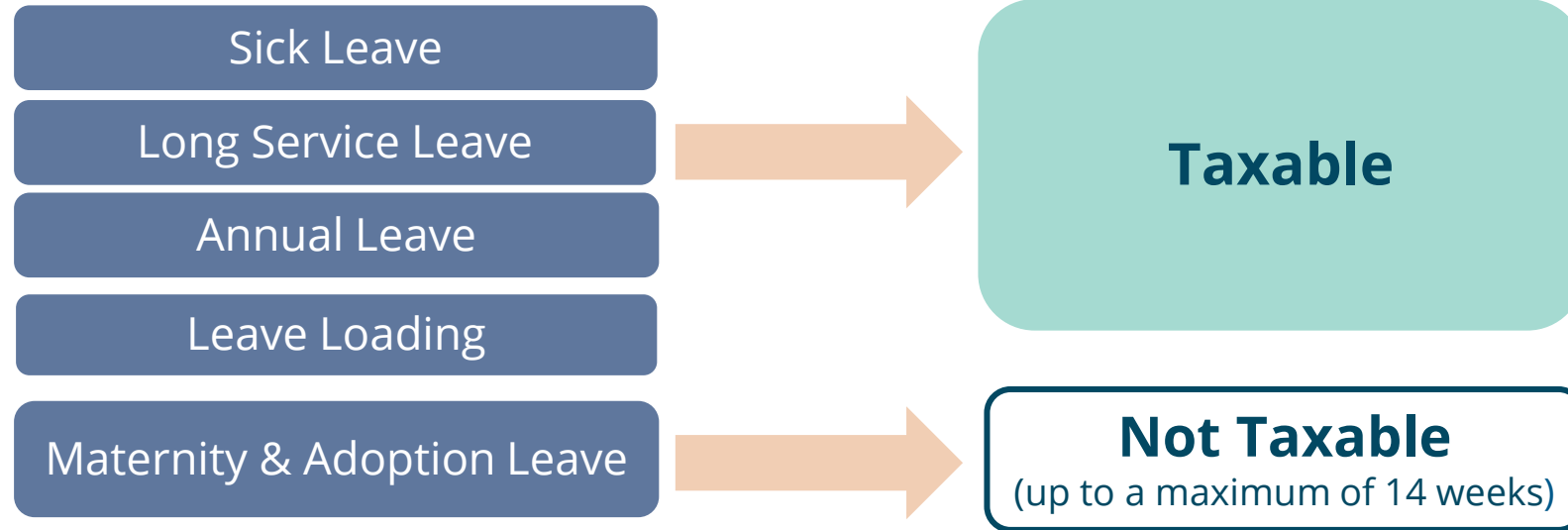
Taxable in SA

## Wage Component Split

Salaries / Wages:	1,400,000	<a href="#">i</a>	Commissions:	<input type="text"/>	<a href="#">i</a>
Bonuses / Allowances:	<input type="text"/>	<a href="#">i</a>	Directors Fees:	<input type="text"/>	<a href="#">i</a>
Fringe Benefits:	20,000	<a href="#">i</a>	Shares and Options:	<input type="text"/>	<a href="#">i</a>
Contractor Payments:	10,000	<a href="#">i</a>	Termination Payments:	<input type="text"/>	<a href="#">i</a>
Employer Super Payments:	140,800	<a href="#">i</a>	Other:	<input type="text"/>	<a href="#">i</a>

**Total SA Wages: 1,570,800**

# Leave

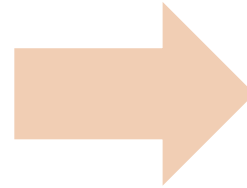


## Wage Component Split

Salaries / Wages:	1,400,000	<a href="#">i</a>	Commissions:	<input type="text"/>	<a href="#">i</a>
Bonuses / Allowances:	<input type="text"/>	<a href="#">i</a>	Directors Fees:	<input type="text"/>	<a href="#">i</a>
Fringe Benefits:	20,000	<a href="#">i</a>	Shares and Options:	<input type="text"/>	<a href="#">i</a>
Contractor Payments:	10,000	<a href="#">i</a>	Termination Payments:	<input type="text"/>	<a href="#">i</a>
Employer Super Payments:	140,800	<a href="#">i</a>	Other:	<input type="text"/>	<a href="#">i</a>
			<b>Total SA Wages:</b>	<b>1,570,800</b>	

# Bonuses and commissions

Bonuses and commissions



**Taxable**

## Wage Component Split

Salaries / Wages: 1,400,000

Bonuses / Allowances:

Fringe Benefits: 20,000

Contractor Payments: 10,000

Employer Super Payments: 140,800

Commissions:

Directors Fees:

Shares and Options:

Termination Payments:

Other:

**Total SA Wages: 1,570,800**

# Allowances

Allowances

Reimbursements\*



Taxable

Not Taxable\*\*

\*Substantiated with receipts/claims etc.

\*\*Unless subject to FBT

## Wage Component Split

Salaries / Wages: 1,400,000

Bonuses / Allowances:

Fringe Benefits: 20,000

Contractor Payments: 10,000

Employer Super Payments: 140,800

Commissions:

Directors Fees:

Shares and Options:

Termination Payments:

Other:

Total SA Wages: 1,570,800

# Allowances

There are 2 types of allowances that only become taxable when they exceed a certain amount:



Motor Vehicle Allowance



Accommodation Allowance

**RevenueSA website:**  
[revenuesa.sa.gov.au/payrolltax/allowances](https://revenuesa.sa.gov.au/payrolltax/allowances)

# Allowances – motor vehicle

Must be employee's own vehicle

Must be for business travel

Substantiation required

Exempt up to **88c** per km

## Wage Component Split

Salaries / Wages: 1,400,000

Bonuses / Allowances:

Fringe Benefits: 20,000

Contractor Payments: 10,000

Employer Super Payments: 140,800

Commissions:

Directors Fees:

Shares and Options:

Termination Payments:

Other:

Total SA Wages: 1,570,800

# Allowances – motor vehicle

$$\begin{array}{c} \mathbf{E} \\ \text{Exemption} \end{array} = \begin{array}{c} \mathbf{K} \\ \text{Kilometre} \end{array} \times \begin{array}{c} \mathbf{R} \\ \text{Rate (88c)} \end{array}$$

## Example

Fixed allowance amount: \$200  
 Business kilometres travelled: 100km

Less exempt component (100km X 88 cents) - \$88

**Taxable portion of allowance** **\$112**

## Wage Component Split

Salaries / Wages: 1,400,000 i

Bonuses / Allowances: i

Fringe Benefits: 20,000 i

Contractor Payments: 10,000 i

Employer Super Payments: 140,800 i

Commissions: i

Directors Fees: i

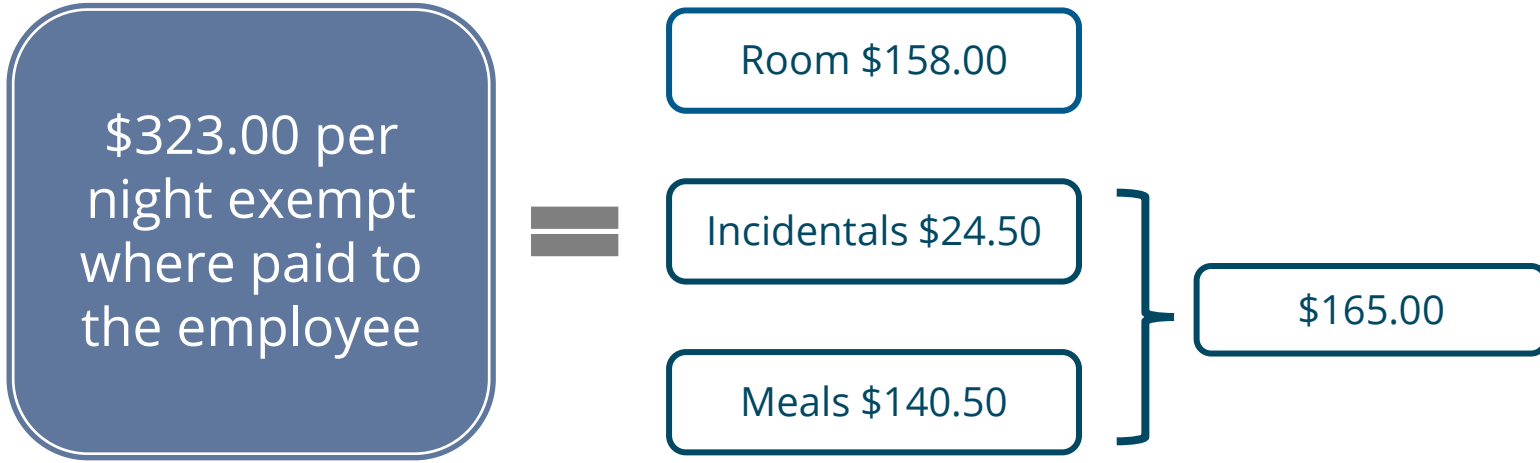
Shares and Options: i

Termination Payments: i

Other: i i

**Total SA Wages: 1,570,800**

# Allowances - accommodation



## Wage Component Split

Salaries / Wages:	1,400,000	<a href="#">i</a>	Commissions:	<input type="text"/>	<a href="#">i</a>
<b>Bonuses / Allowances:</b>		<a href="#">i</a>	Directors Fees:	<input type="text"/>	<a href="#">i</a>
Fringe Benefits:	20,000	<a href="#">i</a>	Shares and Options:	<input type="text"/>	<a href="#">i</a>
Contractor Payments:	10,000	<a href="#">i</a>	Termination Payments:	<input type="text"/>	<a href="#">i</a>
Employer Super Payments:	140,800	<a href="#">i</a>	Other:	<input type="text"/> <a href="#">i</a>	<input type="text"/> <a href="#">i</a>
			<b>Total SA Wages:</b>	<b>1,570,800</b>	

# Allowances – living away from home

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

Normally triggers an FBT liability  
**Don't double declare**

## Wage Component Split

Salaries / Wages:	1,400,000	<a href="#">i</a>	Commissions:		<a href="#">i</a>
Bonuses / Allowances:		<a href="#">i</a>	Directors Fees:		<a href="#">i</a>
<b>Fringe Benefits:</b>	<b>20,000</b>	<a href="#">i</a>	Shares and Options:		<a href="#">i</a>
Contractor Payments:	10,000	<a href="#">i</a>	Termination Payments:		<a href="#">i</a>
Employer Super Payments:	140,800	<a href="#">i</a>	Other:		<a href="#">i</a>

**Total SA Wages: 1,570,800**

# Fringe benefits

Estimated  
Method

Actual  
Method

## Wage Component Split

Salaries / Wages: 1,400,000



Bonuses / Allowances:



Fringe Benefits: 20,000



Contractor Payments: 10,000



Employer Super Payments: 140,800



Commissions:



Directors Fees:



Shares and Options:



Termination Payments:



Other:



**Total SA Wages: 1,570,800**

# Fringe benefits

Estimated Method



**Full years FBT**  
Section 14 of FBT return:  
1 April 2025 to 31 March 2026  
(Type 1 aggregate amount +  
Type 2 aggregate amount)



**Type 2  
gross up  
rate**

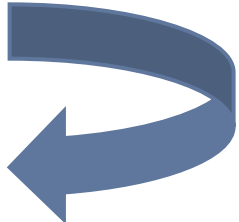
**14 Calculated fringe benefits taxable amounts** (whole dollars only)

A	Type 1 aggregate amount	\$	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> 11 , <input type="text"/> 000	·	X	2.0802	=	\$	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/>	·	X	A
B	Type 2 aggregate amount	\$	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> 9 , <input type="text"/> 000	·	X	1.8868	=	\$	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/>	·	X	B
C	Aggregate non-exempt amount (hospitals, ambulances, public benevolent institutions and health promotion charities only)	or \$	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/>	·	X		=	\$	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/>	·	X	C

\$11,000  
+ \$9,000  
= \$20,000

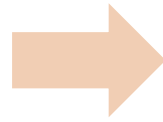
\$20,000  
X 1.8868  
= \$37,736

Fringe Benefits: \_\_\_\_\_



# Fringe benefits

Actual Method



**Total of actual FBT  
amounts provided for  
each month  
(Type 1 + Type 2 benefits)**



**Type 2  
gross up  
rate**

## Wage Component Split

Salaries / Wages: 1,400,000



Bonuses / Allowances:



Fringe Benefits: 20,000



Contractor Payments: 10,000



Employer Super Payments: 140,800



Commissions:



Directors Fees:



Shares and Options:



Termination Payments:



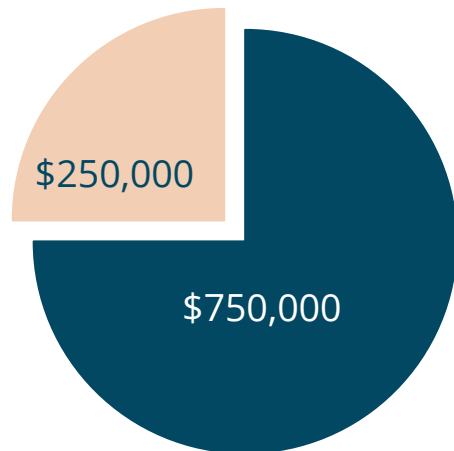
Other:



**Total SA Wages: 1,570,800**

# Fringe benefits

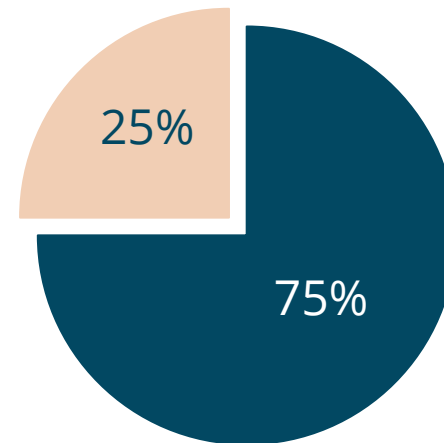
- Declare the relevant components of the total fringe benefits provided in each state or territory
- If unable to identify, apportionment basis may be applied.



## Australian Wages

■ South Australian wages

■ Victorian wages

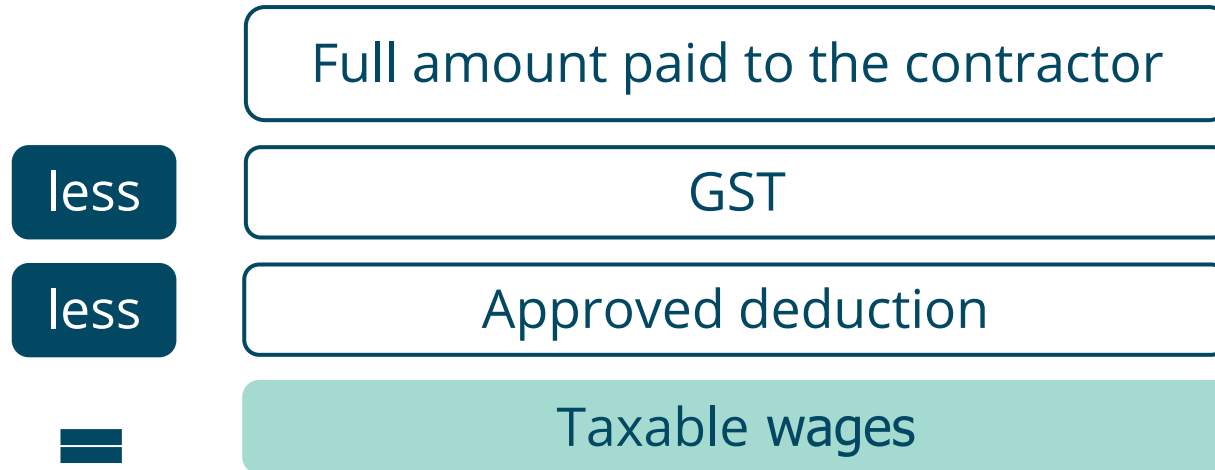


## Total Fringe Benefits

■ % declared in South Australia

■ % declared in SA

# Contractor payments



**RevenueSA website:**  
[revenuesa.sa.gov.au/payrolltax/contractors](https://revenuesa.sa.gov.au/payrolltax/contractors)

Revenue Ruling PTA-018:  
 Contractor Deductions

## Wage Component Split

Salaries / Wages:	1,400,000	<a href="#">i</a>
Bonuses / Allowances:		<a href="#">i</a>
Fringe Benefits:	20,000	<a href="#">i</a>
Contractor Payments:	10,000	<a href="#">i</a>
Employer Super Payments:	140,800	<a href="#">i</a>

Commissions:		<a href="#">i</a>
Directors Fees:		<a href="#">i</a>
Shares and Options:		<a href="#">i</a>
Termination Payments:		<a href="#">i</a>
Other:		<a href="#">i</a>

**Total SA Wages: 1,570,800**

# Superannuation contributions

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

Employees

Deemed  
Employees

Company  
Directors

SGC  
Amounts

>SGC  
Amounts

Salary  
Sacrifice

Top-up  
Contributions

## Wage Component Split

Salaries / Wages: 1,400,000

Bonuses / Allowances:

Fringe Benefits: 20,000

Contractor Payments: 10,000

Employer Super Payments: 140,800

Commissions:

Directors Fees:

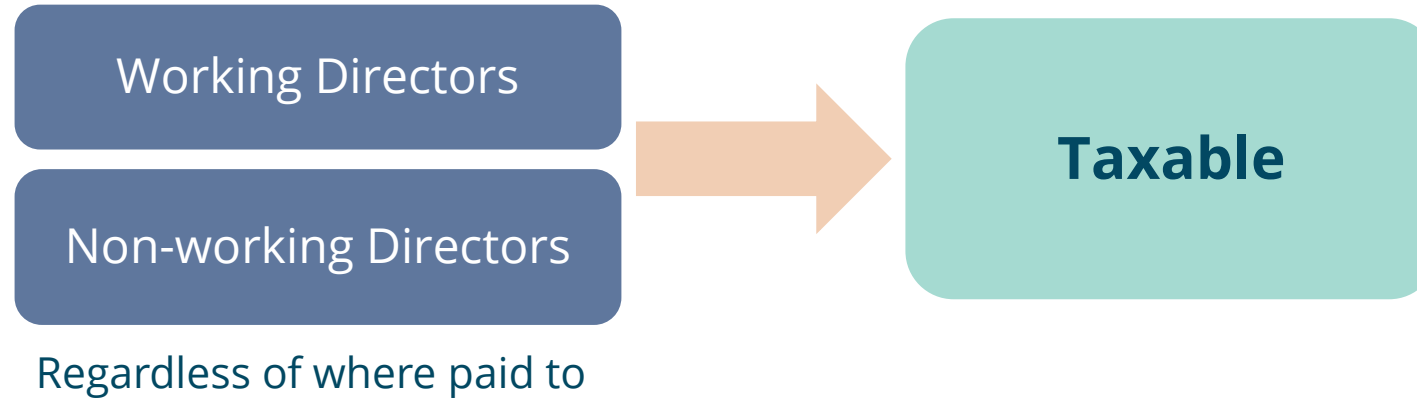
Shares and Options:

Termination Payments:

Other:

**Total SA Wages: 1,570,800**

# Director fees



## Wage Component Split

Salaries / Wages:	1,400,000	<a href="#">i</a>	Commissions:	<input type="text"/>	<a href="#">i</a>
Bonuses / Allowances:	<input type="text"/>	<a href="#">i</a>	<b>Directors Fees:</b>	<input type="text"/>	<a href="#">i</a>
Fringe Benefits:	20,000	<a href="#">i</a>	Shares and Options:	<input type="text"/>	<a href="#">i</a>
Contractor Payments:	10,000	<a href="#">i</a>	Termination Payments:	<input type="text"/>	<a href="#">i</a>
Employer Super Payments:	140,800	<a href="#">i</a>	Other:	<input type="text"/>	<a href="#">i</a>
			<b>Total SA Wages:</b>	<b>1,570,800</b>	

# Shares and options

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

Grant Date

Vesting Date

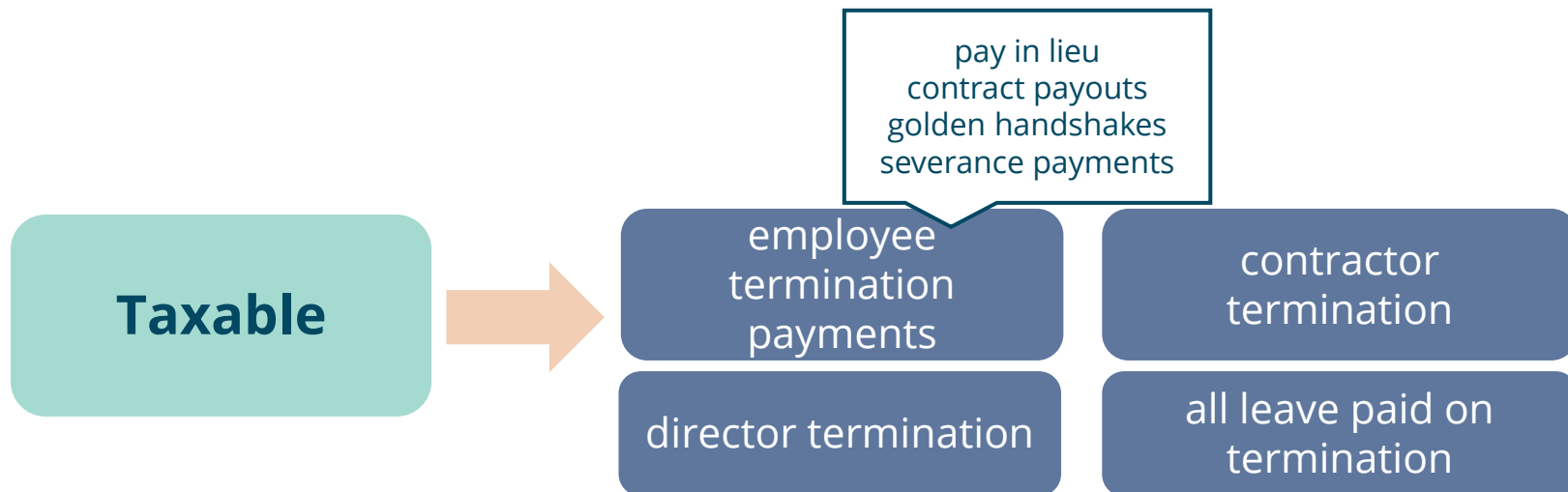
Market value or amount determined by *Income Tax Assessment Act 1997*

## Wage Component Split

Salaries / Wages:	1,400,000	<a href="#">i</a>	Commissions:	<input type="text"/>	<a href="#">i</a>
Bonuses / Allowances:	<input type="text"/>	<a href="#">i</a>	Directors Fees:	<input type="text"/>	<a href="#">i</a>
Fringe Benefits:	20,000	<a href="#">i</a>	Shares and Options:	<input type="text"/>	<a href="#">i</a>
Contractor Payments:	10,000	<a href="#">i</a>	Termination Payments:	<input type="text"/>	<a href="#">i</a>
Employer Super Payments:	140,800	<a href="#">i</a>	Other:	<input type="text"/>	<a href="#">i</a>

**Total SA Wages: 1,570,800**

# Termination payments



## Wage Component Split

Salaries / Wages:	1,400,000	<a href="#">i</a>	Commissions:	<input type="text"/>	<a href="#">i</a>
Bonuses / Allowances:	<input type="text"/>	<a href="#">i</a>	Directors Fees:	<input type="text"/>	<a href="#">i</a>
Fringe Benefits:	20,000	<a href="#">i</a>	Shares and Options:	<input type="text"/>	<a href="#">i</a>
Contractor Payments:	10,000	<a href="#">i</a>	<b>Termination Payments:</b>	<input type="text"/>	<a href="#">i</a>
Employer Super Payments:	140,800	<a href="#">i</a>	Other:	<input type="text"/>	<a href="#">i</a>

**Total SA Wages: 1,570,800**

# SA Wages

Wage Component Split					
Salaries / Wages:	1,400,000	<a href="#">i</a>	Commissions:		<a href="#">i</a>
Bonuses / Allowances:		<a href="#">i</a>	Directors Fees:		<a href="#">i</a>
Fringe Benefits:	20,000	<a href="#">i</a>	Shares and Options:		<a href="#">i</a>
Contractor Payments:	10,000	<a href="#">i</a>	Termination Payments:		<a href="#">i</a>
Employer Super Payments:	140,800	<a href="#">i</a>	Other:		<a href="#">i</a>
			<b>Total SA Wages:</b>	<b>1,570,800</b>	



# Interstate wages

## Interstate Wages

Status Code	Date From	Date To	SA wages	Interstate wages
Designated Group Employer	01/07/2025	30/06/2026	1,570,800	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	
	1111111111	ABC PTY LTD	01/07/2025	30/06/2026	1,570,800	0	
Select	2222222222	XYZ PTY LTD	01/07/2025	30/06/2026			

Total Group SA Wages: 1,570,800

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	01/07/2025 	30/06/2026 	1,570,800	0	
 Select	22222222222	XYZ PTY LTD	01/07/2025 	30/06/2026 	92,217		

Total Group SA Wages: 1,663,017

Total Group Interstate Wages: 0

# Reconciliation calculation

## Reconciliation Calculation


		South Australian Taxable Wages:	1,570,800	
<i>Less</i>		Deduction Entitlement:	600,000	
<i>Equals</i>		Amount on which tax is payable:	970,800	
		Total Tax Payable at 4.95%:	48,054.60	
<i>Less</i>		Payments (see note above):	0.00	
<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:	48,054.60	

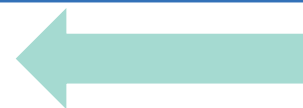
## Notes

# Wage estimates

## Status Code

If you expect your status code to change in the 2026-2027 financial year, select new employer status code here:

Design 



## 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 2026-2027:



[Calculate Deduction](#)


## Status Code Descriptions

Status Code	Description
NGE (Non Grouped Employer)	A single employer, not grouped with any other employer that employs in South Australia. May also employ in other states.
DGE (Designated Group Employer)	An employer grouped with other employers. The DGE is the only member of the group entitled to a deduction. The DGE employs in South Australia and may employ in other states.
GE (Grouped Employer)	An employer grouped with other employers. GEs' are not entitled to a deduction. The GE employs in South Australia and may employ in other states.

# Wage estimates

## Status Code

If you expect your status code to change in the 2026-2027 financial year, select new employer status code here:

Design 

## 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 \*:

1,780,000

Interstate wages \*:

0

### Other Group Members' Wages

South Australian Wages \*:

100,000

Interstate Wages \*:

0

## Estimated Deduction

Total estimated annual deduction entitlement for 2026-2027:

600,000



Calculate Deduction

## Status Code Descriptions

Status Code	Description
NGE (Non Grouped Employer)	A single employer, not grouped with any other employer that employs in South Australia. May also employ in other states.
DGE (Designated Group Employer)	An employer grouped with other employers. The DGE is the only member of the group entitled to a deduction. The DGE employs in South Australia and may employ in other states.
GE (Grouped Employer)	An employer grouped with other employers. GEs' are not entitled to a deduction. The GE employs in South Australia and may employ in other states.

# 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  
**[contactus@revenuesa.sa.gov.au](mailto:contactus@revenuesa.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 \*: 30/06/2026

Reason for Cancellation \*: Under the threshold

Comments:

# Declaration

## Annual Reconciliation Summary

	South Australian Taxable Wages:	1,570,800	
<i>Less</i>	Deduction Entitlement:	600,000	
<i>Equals</i>	Amount on which tax is payable:	970,800	
	Total Tax Payable at 4.95%:	48,054.60	
<i>Less</i>	Payments (see note above):	0.00	
<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:	48,054.60	
	Total estimated annual deduction entitlement for 2026-2027:	0	


## 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 hereby requested.


# Download Summary and make payment


**Actions**

 <b>Download Summary</b>	Generate a summary of this Annual Reconciliation in a report.
<b>Authorise Payment</b>	Authorise and make payment for the Amount Due calculated in this Annual Reconciliation.
<b>Modify</b>	Modify this Annual Reconciliation.



**Actions**

 <b>Download Summary</b>	Generate a summary of this Annual Reconciliation in a report.
<b>Generate Payment Advice</b>	Generate Payment Advice containing payment details for this Annual Reconciliation.
<b>Modify</b>	Modify this Annual Reconciliation.



# Due dates

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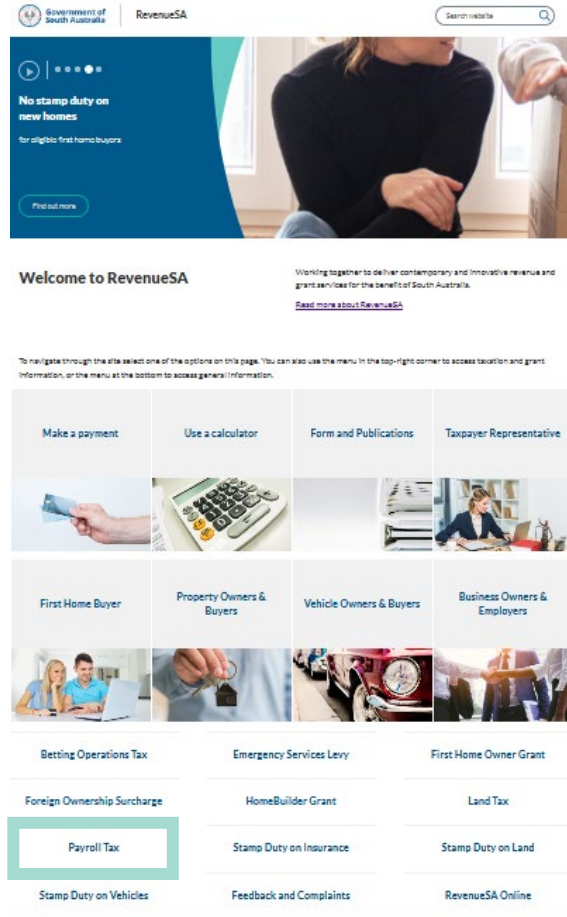
## Annual reconciliation



## July 2026 return



# Need more information?



Annual reconciliation page / checklist

Information Circulars / Revenue Rulings

Guide to Legislation

Checklist of taxable items

Contractor Decision Tool

RevenueSA Online Help

[revenuesa.sa.gov.au](https://revenuesa.sa.gov.au)

 [payrolltax@sa.gov.au](mailto:payrolltax@sa.gov.au)  
 08 8372 7534

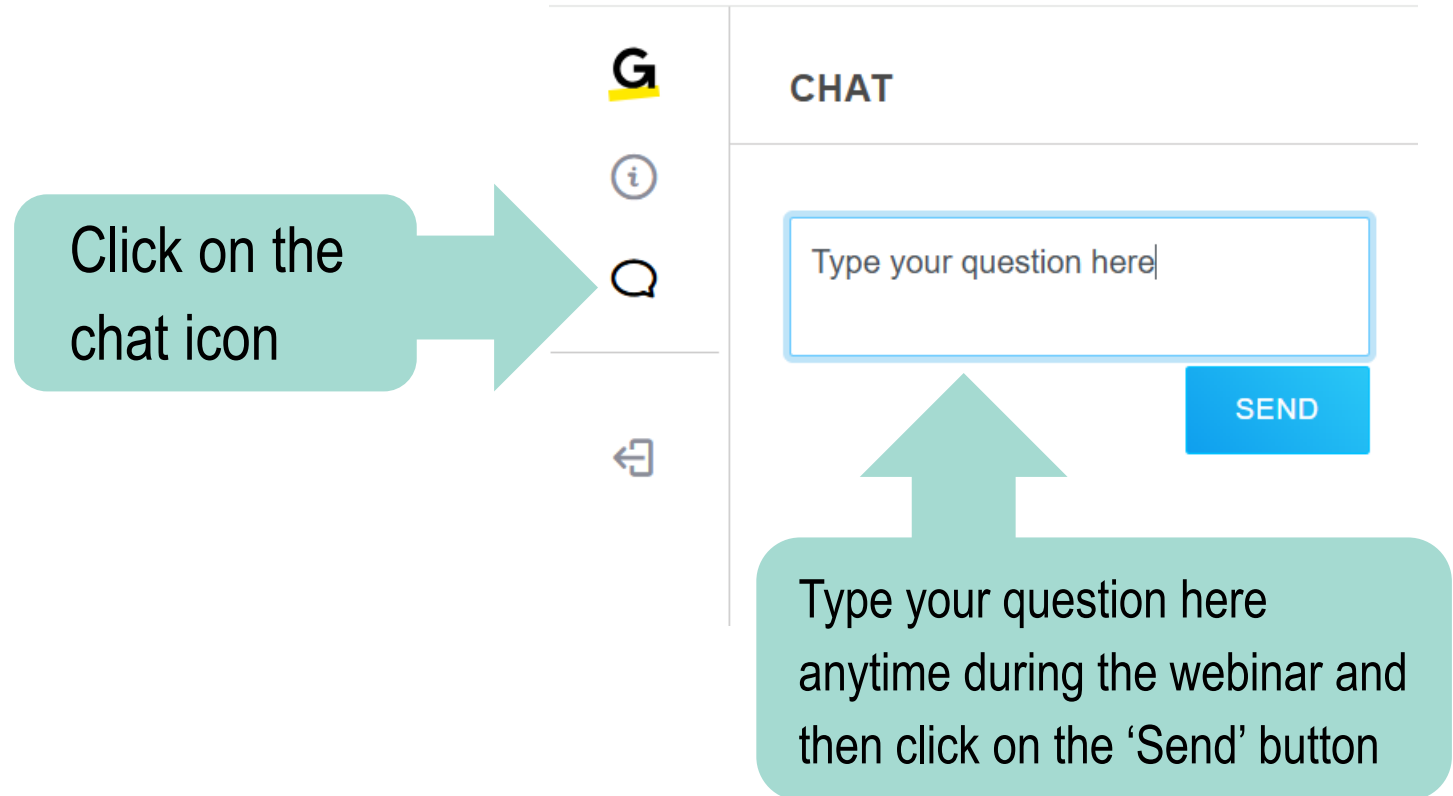
# Videos and webinars



Videos:  
[revenuesa.sa.gov.au/resources/videos](https://revenuesa.sa.gov.au/resources/videos)

# Ask a question

We are now at the end of this webinar recording. If you have a question, please submit questions via the chat function. A response to your question(s) will be emailed to you within 3 business days.



The image shows a chat interface with a sidebar on the left and a main chat area on the right. The sidebar contains a 'G' logo, an information icon, a chat icon, and a back icon. The main chat area is titled 'CHAT' and contains a text input field with the placeholder text 'Type your question here' and a blue 'SEND' button. A green callout box with an arrow points to the chat icon in the sidebar, containing the text 'Click on the chat icon'. Another green callout box with an arrow points to the text input field, containing the text 'Type your question here anytime during the webinar and then click on the 'Send' button'.

Click on the chat icon

CHAT

Type your question here

SEND

Type your question here anytime during the webinar and then click on the 'Send' button