



The help provided in this document relates to the SA Wage Details screen in the 2024-25 and subsequent payroll tax annual reconciliations.

[View the help for the SA Wages Screen for 2024-25 payroll tax annual reconciliation](#)

[View the help for the SA Wages screen for 2023-24 payroll tax annual reconciliation](#)

[View the help for the SA Wages screen for 2022-23 payroll tax annual reconciliation](#)

[View the help for the SA Wages screen for 2021-22 payroll tax annual reconciliation](#)



The **SA Wages** screen is used to enter a breakdown of the total South Australian wages paid during the financial year.

Amounts should be entered in dollar amounts only and should include details of your June wages.

**i** 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.  
For definitions of the different components, please press the Help button on right hand side.

Wage Component Split	
Salaries / Wages:	9,500,000 <b>i</b>
Bonuses / Allowances:	<input type="text"/> <b>i</b>
Fringe Benefits:	<input type="text"/> <b>i</b>
Contractor Payments:	1,250,000 <b>i</b>
Employer Super Payments:	500,000 <b>i</b>
Commissions:	<input type="text"/> <b>i</b>
Directors Fees:	<input type="text"/> <b>i</b>
Shares and Options:	<input type="text"/> <b>i</b>
Termination Payments:	<input type="text"/> <b>i</b>
Other:	<input type="text"/> <b>i</b>
Less Exempt General Practitioner Wages:	3,150,000 <b>i</b>
<b>Total SA Wages:</b>	<b>8,100,000</b>

- To enter the wages for each component, click or tab to the appropriate field next to the wage description and enter the applicable wage details.

If you did not pay wages for a particular wage component, leave the data entry field blank and 'zero' will be recorded for that wage component.

If there is no heading for a particular wage component(s) that you paid, enter these wages in the **Other** field, type a description of the wage that makes up the majority of this 'Other' payment and enter the wage details (dollar amounts only).

Note: Click on the **Information** <sup>i</sup> button at the end of each row to learn more about the wage component description.

2. Once all wage details have been entered, click on the **Next** button to move to the next step.

## Designated Medical Practices

If you have selected **Yes** to the question about Designated Medical Practices on the **Status** Screen, you will be asked to confirm details of the General Practitioner Wages. RevenueSA Online will automatically calculate the values based on data entered.

**For Designated Medical Practices Only**

This section only applies to designated medical practices. If this does not apply to your organisation, please navigate back to the Status screen and select 'No' to the question, 'Are you a designated medical practice as defined in the Payroll Tax Act 2009?'

**Calculate the percentage of exempt general practitioner wages:**

The percentage of wages that are exempt is determined according to the formula:  $A = \frac{B}{C} \times 100$

Total number of bulk billed services provided by general practitioners engaged by the designated medical practice (B):	48,000	<sup>i</sup>
<b>divided by</b> Total number of medical services provided by general practitioners engaged by the designated medical practice (C):	80,000	<sup>i</sup>
<b>equals</b> Percentage of exempt general practitioner wages (A):	60.00	<sup>i</sup>

**Calculate the total general practitioner wages:**

Total employee general practitioner wages:	4,000,000	<sup>i</sup>
<b>plus</b> Total general practitioner contractor wages:	1,250,000	<sup>i</sup>
<b>equals</b> Total general practitioner wages:	5,250,000	<sup>i</sup>

<b>Exempt General Practitioner Wages:</b>	3,150,000	<sup>i</sup>
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The **Exempt General Practitioner Wages** will be displayed in the Wage Component Split after this section has been completed and will be deducted from the Total SA Wages.

## Wage Component Definitions

Field	Description
<b>Salaries / Wages</b>	<p>The gross wages and salaries paid including any Pay as you Go (PAYG) withholding amounts or other deductions made by an employer on behalf of an employee. Taxable wages include payments such as overtime, penalty payments, sick pay, holiday pay and leave loadings.</p> <p><u>For designated medical practices</u>, payments you make to an employee or contractor engaged under a relevant contract such as hourly base rates, distributions or percentages of Medicare billings and other related payments for medical services, are deemed taxable wages for the purposes of payroll tax. However, GST and service fees are not taxable.</p>
<b>Bonuses / Allowances</b>	<p>Bonuses are incentives or rewards for outstanding service, and allowances are taxable in full even if they are paid to compensate an employee for an expense which may be (or has been) incurred in relation to work, such as uniform allowances. Note that Accommodation and Motor Vehicle Allowances may have an exempt component.</p>
<b>Fringe Benefits</b>	<p>The definition of wages for Payroll Tax includes any fringe benefits as defined in the <i>Fringe Benefits Tax Act 1986</i>. Benefits that are taxable under the FBT Act are also taxable under the Act and must be declared as wages for payroll tax purposes. If a benefit is exempt under the FBT Act, it is also exempt for Payroll Tax purposes.</p>
<b>Contractor Payments</b>	<p>Under certain circumstances, payments to contractors are taxable where the contractor provides labour services and works exclusively for one person. The provisions relating to contractors deem contractors to be 'employees', and payments made to them, excluding GST, are deemed to be wages. Please refer to Information Circular 5: Contractors and the Contractor Decision Tools page for further information.</p>
<b>Employer Super Payments</b>	<p>All pre-tax employer contributions are taxable.</p>
<b>Commissions</b>	<p>A commission is a payment made to an employee based on a percentage of the profits earned by the employer for the services rendered by the employee. As such, a payment is a reward for the employees' services. Commissions are taxable for South Australian payroll tax.</p>

Field	Description
<b>Directors Fees</b>	Director's fees, superannuation, allowances, fringe benefits and shares and options are subject to Payroll Tax. This applies to working and non-working directors.
<b>Shares &amp; Options</b>	Shares or options issued under employee share acquisition schemes are treated as liable wages. Under these provisions, the grant of a share or option to an employee, a director, or deemed employee constitute wages.
<b>Termination Payments</b>	<p>The Act provides that certain payments made to an employee on termination of employment are subject to Payroll Tax. Specifically, the following payments are taxable:</p> <ul style="list-style-type: none"> <li>• Payments for actual services rendered up to the date of termination;</li> <li>• Accrued long service leave; and</li> <li>• Employment termination payments</li> </ul>
<b>Other</b>	Any taxable items for payroll tax not included in the above.
<b>Less Exempt General Practitioner Wages</b>	This field is system generated and will only display if the entity is a Designated Medical Practice. RevenueSA Online will automatically calculate this figure upon completion of the designated medical practices section below the Wage Component Split.