



Monthly returns are lodged online using RevenueSA Online www.revenuesaonline.sa.gov.au.

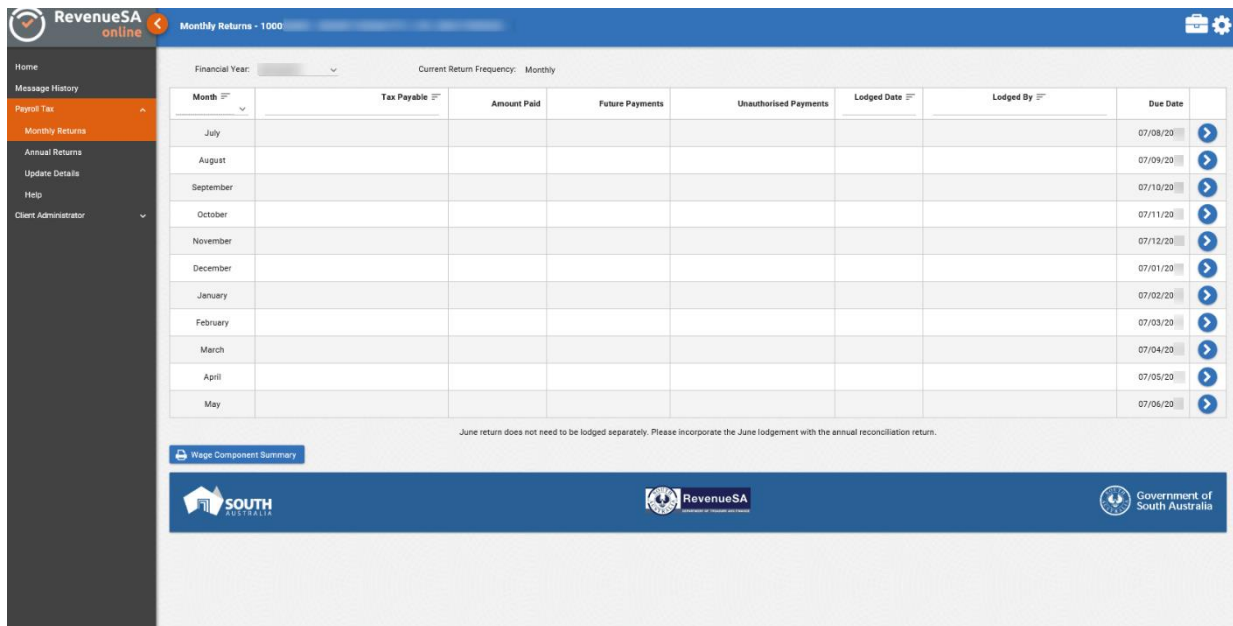
Payroll tax is due by the 7th of each month. Returns are accepted on the next business day when the 7th falls on a weekend or public holiday. Payroll tax return [lodgement dates](#) for the current financial year are available on RevenueSA's website.

If you are unable to pay it is important you contact [RevenueSA](#) before the due date to discuss options available to avoid or minimise penalties.

This Help guide provides steps on how to lodge a monthly return for taxpayers who pay their payroll tax via electronic payment authority (EPA).

Lodge a monthly return

1. Once you have logged in to RevenueSA Online, select **Monthly Returns** from the payroll tax menu to lodge or view monthly returns. The available months for lodgement will display.



Field	Description
Financial Year	This will default to the current financial year. To view prior financial year records select the year from the dropdown list.
Current Return Frequency	Displays your organisations current return frequency. This will either be monthly or annual. Where your



Field	Description
	organisation is on an annual return cycle no monthly returns will be available for lodgement.
Tax Payable	Displays the tax payable lodged for the return period.
Amount Paid	Displays the payments you have authorised for the return period.
Future Payments	Displays any payments you have scheduled to be paid on a future date. This can be a date up to and including the due date. Once the due date has lapsed the payment will then be reflected in the amount paid column.
Unauthorised Payments	Displays any payments that are yet to be authorised i.e. the return has been saved but not yet paid.
Lodged Date	Displays the date and time of the lodgement. Where the return has been modified the latest date and time will display.
Lodged By	Displays the user who lodged the return. Where the return has been modified the latest lodged by user will display.
Due Date	Payroll tax is due by the 7th of each month as displayed in the due date column.
Wage Component Summary button	The Wage Component Summary button will generate a report of the total wage components relating to monthly returns you have lodged to date for the financial year. If you use this for your annual reconciliation note that your wage component split will not have included June.

2. Access the monthly return you wish to lodge by clicking on the row.

Wages paid to apprentices and trainees are exempt from payroll tax for the **first 12 months** for apprentices and trainees that commenced a relevant Training Contract between **10 November 2020 and 30 June 2022 (inclusive)**. To claim the exemption, answer the following question when completing your monthly return:

Did this entity/ABN pay eligible wages to a new apprentice or trainee engaged in a relevant training contract under the Training and Skills Development Act 2008? Yes No

Please note – the apprenticeship/traineeship must commence between 10 November 2020 and June 2022 and payroll tax relief is only available for the first 12 months of the relevant training contract.

By selecting yes you are declaring that you have met the requirements set out on the RevenueSA website. You may be subject to an audit by RevenueSA and are required to retain evidence (for example the training contract) that supports the validity of the exempt wages for a minimum of 5 years. Any apprentice and trainee wages that meet the criteria are excluded from Payroll Tax in South Australia and therefore should not be included in your Salaries/Wages figure. If this figure has been included, please alter the Salaries/Wages field prior to submitting.

Please note: The wages paid to **eligible** Apprentices and Trainees will need to be recorded in your wage component split in the Apprentice/Trainee Exempt Wages field (this does not impact your payroll tax liability).

Apprentice/Trainee Wages:

3. Enter your wage component split in whole dollars for the month. If no salaries/wages were paid enter \$0. If no amounts were paid in a category you can leave the field blank. For more information about taxable wages refer to the [Payroll Tax Guide to Legislation](#).

To complete the return:

- Enter amounts in whole dollars only - no cents required.
- The **Deduction Entitlement** is pre-filled based on your wages estimates. This can be amended.
- Upon clicking the **Calculate** button RevenueSA Online will determine the net Taxable Amount and calculate the Tax Payable for you.
- When **Tax Payable** is displayed select **Authorise Payment**
- If the **Tax Payable** displays \$0 select **Lodge Nil Return**. This will be submitted to RevenueSA.

Did this entity/ABN pay eligible wages to a new apprentice or trainee engaged in a relevant training contract under the Training and Skills Development Act 2008? Yes No

Please note – the apprenticeship/traineeship must commence between 10 November 2020 and June 2022 and payroll tax relief is only available for the first 12 months of the relevant training contract.

By selecting yes you are declaring that you have met the requirements set out on the RevenueSA website. You may be subject to an audit by RevenueSA and are required to retain evidence (for example the training contract) that supports the validity of the exempt wages for a minimum of 5 years. Any apprentice and trainee wages that meet the criteria are excluded from Payroll Tax in South Australia and therefore should not be included in your Salaries/Wages figure. If this figure has been included, please alter the Salaries/Wages field prior to submitting.

Lodged On: 16/07/2021 11:08 Lodged By: Trudy Dickson
 Financial Year: 2021-2022 Month: July

Salaries / Wages: 80,000	Commissions:
Bonuses / Allowances:	Directors Fees:
Fringe Benefits:	Shares and Options:
Contractor Payments:	Termination Payments:
Employer Super Payments: 10,000	Other:
	Apprentice/Trainee Wages: 1,000

Total Gross SA Wages: 90,000 less Estimated Deduction Entitlement: 0 Taxable Amount: 90,000 X Estimated 4.95%
equals Tax Payable 4,455.00

4. The **Estimated Deduction** is automatically populated and can be overridden if required.

The **Estimated Tax Rate** is based on your estimated wages.

5. Once you click on the **Calculate** button, the system will display the **Total Gross SA Wages**, **Taxable Amount** and calculate the **Tax Payable**.

- Review the information you have entered. If you want to save the calculation and authorise the payment later click on the **Save** button.

Click on the **Lodge Nil Return** button if the calculation has resulted in \$0 payable. If lodging a nil return a pop-up confirmation will display confirming you are reporting zero tax payable for the period. Click **OK** to proceed.

To proceed with the payment, click on the **Authorise Payment** button.

The Financial Year, Return Period, Amount Payable and Authorised By user is automatically populated.

The screenshot shows a web form for payment authorization. At the top, there is an information icon and a message: "You may also schedule for the payment to be made at a future date by specifying a date in the **Payment Date** field." Below this, the form contains several fields: "Financial Year:" (empty), "Return Period:" (July), "Amount Payable *:" (2,759.63), "Payment Date *:" (01/08/20), "Authorised By *:" (revenuesa@sa.gov.au), "Bank Account *:" (TEST), and "Password:" (empty). At the bottom of the form, there are two blue buttons: "Back" and "Submit".

The **Payment Date** defaults to the current date.

You can schedule for your payment to be debited from your account for a future date, however you cannot schedule a date that is beyond the due date of that return. For example, if you complete your July return on the 31st July you can enter a payment date between 31 July and the due date of 7th of August.

Using this function will ensure that you pay on time and avoid receiving a penalty. This functionality can be useful if you are going on leave or have other work commitments on the due date.

Where you have multiple bank accounts you can select a **Bank Account** from the dropdown list.

- Select **Submit**. The payment will be debited from your nominated bank account.

A return record will be created in the table with **Payment Date, Reference No, Amount Payable, User, Account Description, Created Date, Receipt** and **Status**.

Note: If you have future scheduled a payment the Reference No. and Receipt is not available until the payment date.

The **Lodged On** and **Lodged By** fields will also now be populated.

Lodged On: 01/08/20 10:39 Lodged By: Revenue SA

Financial Year: Month: July

Salaries / Wages: 80,000 Commissions: 0
 Bonuses / Allowances: 0 Directors Fees: 0
 Fringe Benefits: 2,000 Shares and Options: 0
 Contractor Payments: 0 Termination Payments: 0
 Employer Super Payments: 5,000 Other: 0

Total Gross SA Wages: 87,000 less Estimated Deduction Entitlement: 31,250 Taxable Amount: 55,750 X Estimated 4.95%
 equals Tax Payable 2,759.63

Buttons: Authorise Payment, Back, Save, Modify, Clear

Payment Date	Reference No	Amount Payable	User Name	Account Description	Created	Payment Advice	Status	Actions
01/08/20		2,759.63	revenuesa@sa.gov.au	TEST	01/08/20 10:38	Download	PAID	

Click on the link to open the **Payroll Tax Return Declaration** which includes the lodgement details and payment receipt for the return period.

RevenueSA PAYROLL TAX RETURN DECLARATION
 July

LODGEDETAILS

Taxpayer Number	100	Lodged On	01 August
Taxpayer Name	PTY. LTD.	Lodged By	Revenue SA
ABN	506	Payment Due Date	07 August

Return Declaration for July

Salaries / Wages	\$ 80,000.00	Commissions	
Bonuses / Allowances		Directors Fees	
Fringe Benefits	\$ 2,000.00	Shares / Options	
Contractor Payments		Termination Payments	
Employer Superannuation	\$ 5,000.00	Other	

Payroll Tax Calculation for July

South Australian Taxable Wages	\$ 87,000.00
Less Estimated Deduction Entitlement	\$ 31,250.00
Equals Amount on which tax is payable	\$ 55,750.00
X Estimated 4.95% = Tax Payable	\$ 2,759.63

PAYROLL TAX PAYMENT RECEIPT

Taxpayer	100 PTY. LTD.
Return Period	July
Entered By	Revenue SA
Payment ID	55
Reference No	200
Date Paid	01 August
Authorised by	Revenue SA
Amount Paid	\$ 2,759.63
Bank Account	TEST