



Monthly returns are lodged online using RevenueSA Online [www.revenuesaonline.sa.gov.au](http://www.revenuesaonline.sa.gov.au).

Payroll tax is due by the 7<sup>th</sup> of each month. Returns are accepted on the next business day when the 7<sup>th</sup> 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 guide provides steps on how to lodge a monthly return for taxpayers who pay their payroll tax via EFT or BPay.

## 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.

Financial Year:  Current Return Frequency: Monthly

Month	Tax Payable	Lodged Date	Lodged By	Due Date
July				07/08/20
August				07/09/20
September				07/10/20
October				07/11/20
November				07/12/20
December				07/01/20
January				07/02/20
February				07/03/20
March				07/04/20
April				07/05/20
May				07/06/20

June return does not need to be lodged separately. Please incorporate the June lodgement with the annual reconciliation return.

[Wage Component Summary](#)

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 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.

Field	Description
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 7 <sup>th</sup> 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.

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

2. **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  
 Financial Year: 2021-2022  
 Lodged By: Trudy Dickson  
 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. The system will automatically display the **Total Gross SA Wages**, **Taxable Amount** and calculate the **Tax Payable** once you have entered the wage data.

5. Review the information you have entered. Click on the **Generate Payment Advice** button or **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).

6. A return record will be created in the table with the **Lodged Date/Time**, the **Tax Payable** calculated and **Payment Advice**.

Lodged On: 01/08/20 10:57  
 Financial Year: \_\_\_\_\_  
 Lodged By: Revenue SA  
 Month: July

Salaries / Wages: 65,000	Commissions: 15,000
Bonuses / Allowances: _____	Directors Fees: _____
Fringe Benefits: 856	Shares and Options: _____
Contractor Payments: _____	Termination Payments: _____
Employer Super Payments: 2,000	Other: _____

Total Gross SA Wages: 82,856  
 less Estimated Deduction Entitlement: 50,000  
 Taxable Amount: 32,856 X Estimated 2.50%

**equals Tax Payable 821.40**

[Generate Payment Advice](#)  
[Back](#) [Modify](#) [Clear](#)

Lodged Date/Time	Tax Payable	Payment Advice
01/08/20 10:57	821.40	<a href="#">Download</a>

7. Click on the link to open the **Payment Advice**.



# PAYROLL TAX RETURN DECLARATION July

## LODGEMENT DETAILS

<b>Taxpayer Number</b>	1000	<b>Lodged On</b>	01 August
<b>Taxpayer Name</b>	PTY LTD	<b>Lodged By</b>	Revenue SA
<b>ABN</b>	811	<b>Payment Due Date</b>	07 August

## Return Declaration for July

Salaries / Wages	\$ 65,000.00	Commissions	\$ 15,000.00
Bonuses / Allowances		Directors Fees	
Fringe Benefits	\$ 856.00	Shares / Options	
Contractor Payments		Termination Payments	
Employer Superannuation Payments	\$ 2,000.00	Other	

## Payroll Tax Calculation for July

South Australian Taxable Wages	\$ 82,856.00
Less Estimated Deduction Entitlement	\$ 50,000.00
Equals Amount on which tax is payable	\$ 32,856.00
x Estimated 2.50% = <b>Tax Payable</b>	\$ 821.40

## PAYROLL TAX PAYMENT ADVICE

<b>Taxpayer</b>	1000 PTY LTD
<b>Return Period</b>	July
<b>Payment Reference</b>	200
<b>Payment Due Date</b>	07 August
<b>Amount Payable</b>	\$ 821.40

## PAYMENT OPTIONS

<b>Electronic Funds Transfer</b> BSB: 065-782 Account Number: 100 Account Name: RevenueSA Collection Account Reference No: 200	<b>Billers Code: 858746</b> <b>Ref: 200</b> <b>Telephone &amp; Internet Banking – BPAY*</b> <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>	<b>Cheque/Money Order</b> Send your cheque or money order (made payable to the Commissioner of State Taxation) with this Payment Advice to: <b>RevenueSA – Taxation Services</b> GPO Box 2418 ADELAIDE SA 5001
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Sensitive: SOUO-I2-A2-Pursuant to Section 77 of the Taxation Administration Act 1996

If there is an amount payable refer to the payment options available to make your payment to RevenueSA. Payment can be made either via EFT or BPAY. Payments made via EFT or BPAY must contain the correct payment reference number. This will ensure that the payment is allocated correctly.

