From 1 January 2019, changes to the *Payroll Tax Act 2009* require that payroll tax be calculated over two separate periods for the 2018-19 annual reconciliation. The two periods are:

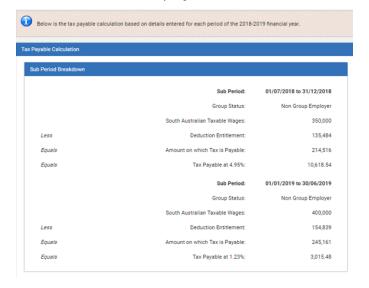| Period 1	1 July to 31 December 2018
Period 2	1 January to 30 June 2019

The **Tax Payable Calculation** screen displays the payroll tax calculated for each period based on the data you entered on previous screens for the 2018-19 annual reconciliation.

Note: Depending on the value of your wages, a different tax rate may be used for each period. Your rate is calculated on your Australia wide annual wages (or group wages), i.e. your wages before the deduction entitlement is subtracted.

RevenueSA Online will calculate the correct rate and payroll tax payable.

For the 2018-19 annual reconciliation where an employer's Total Australian wages (or groups Total Australian wages) is $1.5 million or less, the **Tax Payable Calculation** screen will reflect 4.95% as your payroll tax rate for period 1, however the reduced rate is reflected by the *ex gratia* relief (view screen image). The *ex gratia* amount is deducted from your payroll tax liability.

1. Review the details displayed on the screen.

Field	Description
Sub period	The date range for the period.
Group Status	The group status for the sub period.
South Australian Taxable Wages	Total value of South Australian taxable wages as supplied on the SA Wage Details screen.
Deduction Entitlement	Value of deduction entitlement for each sub period.
Amount on which tax is payable	Taxable value which equals South Australian Taxable Wages less Deduction Entitlement.
Tax payable	The payroll tax calculated based on the tax rate for each sub period.

2. If any details displayed are incorrect and require updating, click on the **Back** button and update the information on the relevant screen(s) as required.

3. If the details displayed are correct, click on the **Next** button to move to the next step.

RevenueSA
DEPARTMENT OF TREASURY AND FINANCE

Government of
South Australia