

The help provided in this document relates to the SA Wage Details screen in the 2019-20 payroll tax annual reconciliation.

[View the help for the SA Wage Details screen prior to the 2019-20 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.

1 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: 1,528,800	Commissions: _____
Bonuses / Allowances: _____	Directors Fees: _____
Fringe Benefits: _____	Shares and Options: _____
Contractor Payments: _____	Termination Payments: _____
Employer Super Payments: 151,200	Other: _____
	Total SA Wages: 1,680,000

JobKeeper Payment for South Australia

JobKeeper payments are exempt from Payroll Tax in South Australia and therefore should not be included in your Total SA Wages figures. If this figure has been included, please amend your wage data above.
 If you need clarification around the JobKeeper Payments please refer to the RevenueSA websites [FAQ's](#).

Did your organisation pay wages to employees as part of the JobKeeper Payment Scheme? Yes No

If Yes, how much was the JobKeeper payment for South Australia in whole dollars? 3000

- To enter the wages for each component, click or tab to the appropriate field next to the wage description in the **Wage Component Split** section of the screen and enter the applicable wage details (please refer to the [wage component definitions](#) for a description for each wage component).

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: Jobkeeper payments are exempt from payroll tax in South Australia and should not be included in your Total SA Wages figures. Please make sure that you **do not include JobKeeper payments** in the values you enter in the **Wage Component Split** section of the screen.

Wage Component Definitions

Field	Description
Salaries / Wages	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 including overtime, penalty payments, sick pay, holiday pay and leave loadings.
Bonuses / Allowances	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.
Fringe Benefits	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.
Contractor Payments	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.
Employer Super Payments	All pre-tax employer contributions are taxable.
Commissions	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.
Directors Fees	Director's fees, superannuation, allowances, fringe benefits and shares and options are subject to Payroll Tax. This applies to working and non-working directors.
Shares & Options	Shares or options issued under employee share acquisition schemes are treated as liable wages. Under these provisions,

Field	Description
	the grant of a share or option to an employee, a director, or deemed employee constitute wages.
Termination Payments	<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"> • Payments for actual services rendered up to the date of termination; • Accrued long service leave; and • Employment termination payments
Other	Any taxable items for payroll tax not included in the above.

2. In the **JobKeeper Payment for South Australia** section click in the relevant check box to indicate whether your organisation has paid wages to employees as part of the JobKeeper Payment Scheme. Options are: **Yes** or **No**.
3. If you selected **Yes** to the question 'Did your organisation pay wages to employees as part of the JobKeeper Payment Scheme?', enter the value of JobKeeper payments made in South Australia in whole dollars in the field **If Yes, how much was the JobKeeper payment for South Australia in whole dollars?**

Note: Jobkeeper payments are exempt from payroll tax in South Australia, the value is requested for reporting purposes only.

If you selected **No** to the question 'Did your organisation pay wages to employees as part of the JobKeeper Payment Scheme?', do not enter a value in the field **If Yes, how much was the JobKeeper payment for South Australia in whole dollars?** (i.e. leave this field blank).

4. Click on the **Next** button to move to the next step.