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The help provided in this document relates to the SA Wage Details screen in the 2020-21 payroll tax annual reconciliation.

[View the help for the SA Wage Details screen for 2019-20 payroll tax annual reconciliation.](#)

[View the help for the SA Wage Details screen for previous year's 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.

Wage Component Split

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.

| | | | | | |
|--------------------------|-----------|---|------------------------|------------------|---|
| Salaries / Wages: | 2,000,000 | ? | Commissions: | | ? |
| Bonuses / Allowances: | 200,000 | ? | Directors Fees: | | ? |
| Fringe Benefits: | | ? | Shares and Options: | | ? |
| Contractor Payments: | 72,500 | ? | Termination Payments: | | ? |
| Employer Super Payments: | | ? | Other: | | ? |
| | | | Total SA Wages: | 2,272,500 | |

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 website's [frequently asked questions](#).

1) Did this entity/ABN pay wages to employees as part of the JobKeeper Payment Scheme between 1 July 2020 and 3 January 2021? Yes No ?

If Yes, how much was the JobKeeper payment for South Australia in whole dollars? 154,000 ?

2) Did this entity/ABN pay wages to employees as part of the JobKeeper Payment Scheme between 4 January 2021 and 28 March 2021? Yes No ?

If Yes, how much was the JobKeeper payment for South Australia in whole dollars? 54,050 ?

Apprentice/Trainee Wages in South Australia

Payroll Tax relief is available on the first 12 months of eligible wages paid to new apprentices and trainees who commenced a relevant contract of training between 10 November 2020 and 30 June 2022 (inclusive). The eligible wages should not be included in the Wage Component Split, if the wages have been included, you are required to amend the Salaries/Wages field prior to submitting.

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 and who commenced employment between 10 November 2020 and 30 June 2022? Yes No ?

If yes, what was the total amount of eligible wages paid to apprentices/trainees between 10 November 2020 and 30 June 2021? 75,000 ?

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 contract for training) that supports the validity of the excluded wages for a minimum of 5 years.

- 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.













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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.

 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: 2,000,000  | Commissions:  |
| Bonuses / Allowances: 200,000  | Directors Fees:  |
| Fringe Benefits:  | Shares and Options:  |
| Contractor Payments: 72,500  | Termination Payments:  |
| Employer Super Payments:  | Other:  |
| Total SA Wages: 2,272,500 | |

Wage Component Definitions

| Field | Description |
|-----------------------------|--|
| Salaries / Wages | <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 including overtime, penalty payments, sick pay, holiday pay and leave loadings.</p> <p>JobKeeper payments are not subject to payroll tax. Your business will need to report the JobKeeper payments amount separately in RevenueSA Online. Please refer to the RevenueSA website for more information.</p> |
| Bonuses / Allowances | <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> |
| Fringe Benefits | <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> |

| Field | Description |
|--------------------------------|---|
| 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, the grant of a share or option to an employee, a director, or deemed employee constitute wages. |
| Termination Payments | 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: <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. |

- 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 for each of the relevant periods. Options are: **Yes** or **No**.

The **JobKeeper Payments for South Australia** are split between 2 periods:

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| | |
|-----------------|---------------------------------|
| Period 1 | 1 July 2020 to 3 January 2021 |
| Period 2 | 4 January 2021 to 28 March 2021 |

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 website's [frequently asked questions](#).

1) Did this entity/ABN pay wages to employees as part of the JobKeeper Payment Scheme between 1 July 2020 and 3 January 2021? Yes No ⓘ

If Yes, how much was the JobKeeper payment for South Australia in whole dollars? 154,000 ⓘ

2) Did this entity/ABN pay wages to employees as part of the JobKeeper Payment Scheme between 4 January 2021 and 28 March 2021? Yes No ⓘ

If Yes, how much was the JobKeeper payment for South Australia in whole dollars? 54,050 ⓘ

If you selected **Yes** to the question, enter the value of JobKeeper payments made in South Australia in whole dollars in the field.

Note: JobKeeper payments are exempt from payroll tax in South Australia, the value is requested for reporting purposes only and therefore should not be included in your Wage Component Split above.

If you selected **No** to the question, do not enter a value in the field (i.e. leave this field blank).

3. In the **Apprentice/Trainee Wages in South Australia** section click on the relevant check box to indicate where your organisation has paid eligible wages to new apprentices or trainees engaged in a relevant training contract under the *Training and Skills Development Act 2008* and commenced employment between 10 November 2020 and 30 June 2022.

If you selected **Yes** to the question, enter the value of eligible Trainee/Apprentice wage payments made in South Australia between 10 November 2020 and 30 June 2021 in whole dollars.

Apprentice/Trainee Wages in South Australia

Payroll Tax relief is available on the first 12 months of eligible wages paid to new apprentices and trainees who commenced a relevant contract of training between 10 November 2020 and 30 June 2022 (inclusive). The eligible wages should not be included in the Wage Component Split, if the wages have been included, you are required to amend the Salaries/Wages field prior to submitting.

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 and who commenced employment between 10 November 2020 and 30 June 2022? Yes No ⓘ

If yes, what was the total amount of eligible wages paid to apprentices/trainees between 10 November 2020 and 30 June 2021? 75,000 ⓘ

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 contract for training) that supports the validity of the excluded wages for a minimum of 5 years.

Note: Any apprentice and trainee wages that meet the criteria are excluded from payroll tax in South Australia, the value is requested for reporting purposes only and therefore should not be included in your Wage Component Split in step 1.

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