



## COVID-19 relief measures

The South Australian government have introduced [COVID-19 relief measures](#) for the return periods March 2020 to May 2021 (lodged between April 2020 to June 2021).

This RevenueSA Online help is for the return periods March 2020 through to November 2020.

Your business may be entitled to either a Payroll Tax Waiver or Deferral of monthly returns if adversely impacted by COVID-19.


## Lodge a monthly return

1. If you are eligible to a payroll tax waiver for a monthly return period this will be automatically reflected on screen. RevenueSA will automatically apply the Waiver if your business or business group's reported Australian (annualised grouped) wages was \$4 million or less for 2018-19 and you were registered for payroll tax and completed your 2018-19 Annual Reconciliation.

 Your business will receive a waiver for payroll tax for the return periods of March- August 2020. For more information regarding eligibility please refer to RevenueSA Website. A final determination will be made during the completion of the annual reconciliation.

If you are eligible to a payroll tax deferral for a monthly return period, you can request this by making the declaration. Businesses or business groups with wages over \$4 million do not receive a waiver, but may be eligible to apply for a deferral where they have been adversely impacted by COVID-19.

Indicate if you have been adversely impacted by COVID-19 and wish to request a deferral of the payment.

 If your business has been adversely impacted by COVID-19 you can apply to defer your monthly payroll tax liabilities.

Please indicate if you wish to apply for your monthly obligation for payroll tax to be deferred. This request may be subject to an audit by RevenueSA and you are required to retain evidence that your business has been adversely impacted, including a reduction in turnover, for a period of 5 years. If it is determined that your business has not been adversely impacted, including a reduction in turnover, you will be required to be up-to-date with all payroll tax payments.

For more information please refer to the RevenueSA Website.

I declare that my business has been adversely impacted,  Yes  No including a reduction in turnover and I would like to apply to have my monthly payroll tax deferred.

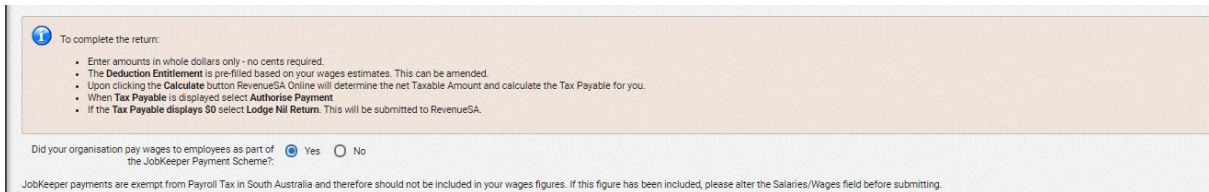
2. Indicate if your business paid any JobKeeper Payments.

The JobKeeper wage subsidy is exempt from payroll tax. Any payments made in addition to the JobKeeper amount are liable for payroll tax.

For example, if a business pays an employee \$200 + the full JobKeeper payment each fortnight, the \$200 is declared as wages and the JobKeeper payment is exempt from payroll tax.

The JobKeeper payments are recorded in your return for reporting purposes only and don't form part of your taxable wages.

For more information about JobKeeper refer [RevenueSA's website](#).



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](#).

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

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

For EFT, BPAY and Cheque taxpayers

5. Once you click on the **Calculate** button, the system will display the **Total Gross SA Wages**, **Taxable Amount** and calculate the **Tax Payable**. A **Tax Waivered** or **Tax Deferred** field will be populated if applicable.

Lodged On: Financial Year: 2019-2020

Lodged By: Month: March

Salaries / Wages: 90,000

Bonuses / Allowances:

Fringe Benefits:

Contractor Payments:

Employer Super Payments:

Commissions:

Directors Fees:

Shares and Options:

Termination Payments:

Other:

JobKeeper Payment: 45,000

Total Gross SA Wages: 90,000

less Estimated Deduction Entitlement: 0

Taxable Amount: 90,000 X Estimated 2.91%

equals Tax Payable 2,619.00

Tax Deferred (Payment Due October 2020) 2,619.00

Buttons: Calculate, Submit, Back, Clear

6. Review the information entered.

7. If you are eligible for a waiver or requested a deferral of monthly return payment click on **Submit**.

If you are not eligible for a Waiver or did not request a deferral click on **Generate Payment Advice**.

Lodged On: Financial Year: 2019-2020

Lodged By: Month: March

Salaries / Wages: 90,000

Bonuses / Allowances:

Fringe Benefits:

Contractor Payments:

Employer Super Payments:

Commissions:

Directors Fees:

Shares and Options:

Termination Payments:

Other:

JobKeeper Payment: 45,000

Total Gross SA Wages: 90,000

less Estimated Deduction Entitlement: 0

Taxable Amount: 90,000 X Estimated 2.91%

equals Tax Payable 2,619.00

Buttons: Calculate, Generate Payment Advice, Back, Clear

8. Continue with [step 6](#) from Lodge a monthly return.