

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 December 2020 to May 2021.

Lodge a monthly return

1. 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, RevenueSA will automatically apply a payroll tax waiver. This will be reflected on screen.



Your business will receive a waiver for payroll tax for the return periods of March 2020 to May 2021. For more information regarding eligibility please refer to [RevenueSA Website](#). A final determination will be made during the completion of the annual reconciliation.

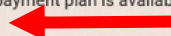
Businesses and business groups with Australian (annualised grouped) wages above \$4 million that have deferred any payroll tax liabilities (prior to January 2021) have the option to request an extended repayment plan by completing the online request.



COVID-19 Relief Extended

As COVID-19 continues to adversely impact many South Australians financially, relief is available for taxpayers who meet specific criteria. Read more about it on the [RevenueSA Website](#).

If you have deferred any payroll tax liabilities due to COVID-19 (prior to January 2021), the option to request an extended payment plan is available. To apply for a COVID-19 Extended Payment Plan for any deferred payroll tax liability, please complete the [online request](#).



2. 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 see our [website](#).

Indicate if your business paid wages to employees as part of the JobKeeper Payment Scheme.

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

JobKeeper payments are exempt from Payroll Tax in South Australia and therefore should not be included in your wages figures. If this figure has been included, please alter the Salaries/Wages field before submitting.

3. Businesses or business groups with wages over \$4 million that qualify for the JobKeeper Payment Scheme between 4 January 2021 and 28 March 2021 will receive a payroll tax waiver for their December 2020 to May 2021 return periods. You may be required to provide evidence to show your entitlement to receive JobKeeper support payments, you may also be subject to an audit by RevenueSA.

Indicate if your organisation will be eligible for the JobKeeper Payment Scheme between 4 January 2021 and 28 March 2021.

Will your organisation be eligible for the JobKeeper Payment Scheme between 4 January 2021 and 28 March 2021? Yes No

Your answer indicates that you are eligible for a waiver for the periods of December 2020 to May 2021. You may be required to provide evidence to show your entitlement to receive JobKeeper support payments between 4 January 2021 and 28 March 2021. You may be subject to an audit by RevenueSA.

4. Wages paid to apprentices and trainees are exempt from payroll tax for the **first 12 months** for apprentices and trainees that commenced a relevant Contract of Training between **10 November 2020 and 30 June 2021 (inclusive)**. To claim the exemption, answer the following question when completing your monthly return:

Did your organisation pay 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 2021? Yes No

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 exempt wages for a minimum of 5 years.

Please Note: The wages paid to **eligible** apprentice 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 exempt wages: 

5. 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](#).

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

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

Lodged On: Financial Year: 2020-2021
Lodged By: Month: December

Salaries / Wages:	80,000		Commissions:	
Bonuses / Allowances:			Directors Fees:	
Fringe Benefits:			Shares and Options:	
Contractor Payments:			Termination Payments:	
Employer Super Payments:	10,000		Other:	
			JobKeeper Payment:	2000
			Apprentice/Trainee exempt wages:	1000

Total Gross SA Wages: _____
less Estimated Deduction Entitlement: 883
Taxable Amount: _____ X Estimated 4.95%
equals Tax Payable _____
Less Tax Waivered: _____
Payment Due 0.00

Calculate **Submit**

7. 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 Payable** or **Tax Waivered** field will be populated if applicable.

Lodged On: Financial Year: 2020-2021
Lodged By: Month: December

Salaries / Wages:	80,000		Commissions:	
Bonuses / Allowances:			Directors Fees:	
Fringe Benefits:			Shares and Options:	
Contractor Payments:			Termination Payments:	
Employer Super Payments:	10,000		Other:	
			JobKeeper Payment:	2,000
			Apprentice/Trainee exempt wages:	1,000

Total Gross SA Wages: 90,000
less Estimated Deduction Entitlement: 883
Taxable Amount: 89,117 X Estimated 4.95%
equals Tax Payable 4,411.29
Less Tax Waivered: 4,411.29
Payment Due 0.00

Calculate **Submit**
Back **Clear**

8. Review the information entered.

- If you are eligible for a waiver of monthly return payment click on **Submit**.

- If you are not eligible for a Waiver click on **Generate Payment Advice** (EFT, BPAY and cheque) or select **Authorise Payment** (EPA)
- If the calculation has resulted in \$0 payable click on the **Lodge Nil Return** button (a pop-up confirmation will display confirming you are reporting zero tax payable for the period). Click **OK** to proceed.

Lodged On: Financial Year: 2020-2021
Lodged By: Month: December

Salaries / Wages: 80,000
Bonuses / Allowances:
Fringe Benefits:
Contractor Payments:
Employer Super Payments: 10,000

Commissions:
Directors Fees:
Shares and Options:
Termination Payments:
Other:

Total Gross SA Wages: 90,000
less Estimated Deduction Entitlement: 8,334
Taxable Amount: 81,666 X Estimated 0.00%

equals Tax Payable 0.00

Calculate Lodge Nil Return Generate Payment Advice
Back Clear

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

Lodged On: 01/08/2018 10:57
Lodged By: Revenue SA
Financial Year: 2018-2019
Month: July

Salaries / Wages: 65,000
Bonuses / Allowances:
Fringe Benefits: 856
Contractor Payments:
Employer Super Payments: 2,000

Commissions: 15,000
Directors Fees:
Shares and Options:
Termination Payments:
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
01/08/2018 10:57	821.40	Download

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



PAYROLL TAX RETURN DECLARATION
July 2018

LODGEMENT DETAILS

Taxpayer Number	1000	Lodged On	01 August 2018
Taxpayer Name	PTY LTD	Lodged By	Revenue SA
ABN	811	Payment Due Date	07 August 2018

Return Declaration for July 2018

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 2018

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% = Tax Payable	\$ 821.40

PAYROLL TAX PAYMENT ADVICE

Taxpayer	1000 PTY LTD
Return Period	July 2018
Payment Reference	200
Payment Due Date	07 August 2018
Amount Payable	\$ 821.40

PAYMENT OPTIONS

Electronic Funds Transfer BSB: 065-782 Account Number: 100 Account Name: RevenueSA Collection Account Reference No: 200	Billers Code: 858746 Ref: 200 Telephone & Internet Banking – BPAY* <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>	Cheque/Money Order Send your cheque or money order (made payable to the Commissioner of State Taxation) with this Payment Advice to: RevenueSA – Taxation Services GPO Box 2418 ADELAIDE SA 5001
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* Registered to BPAY Pty Ltd ABN 69 079 137 618

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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, BPAY or Cheque. Payments made via EFT or BPAY must contain the correct payment reference number. This will ensure that the payment is allocated correctly.

If there is an amount payable, click on the **Authorise Payment** button for an EPA lodgement.

The **Payment Date** defaults to the current date. You can specify your payment date if you wish to schedule this to be paid on the due date.

Financial Year: 2018-2019	Return Period: July
Amount Payable *: 173.25	Authorised By *: revenuesa@sa.gov.au
Payment Date *: 01/08/2018	Bank Account *: TEST
Password: _____	

Back Submit

Where you have multiple bank accounts you can select a **Bank Account** from the dropdown list.

Select **Submit**. The payment will be debited from your nominated bank account.

