

Payroll tax discount for businesses with total grouped Australian wages of no more than \$10million for the 2019-20 financial year

 revenue.nsw.gov.au/taxes-duties-levies-royalties/payroll-tax/covid-19-stimulus-package-for-payroll-tax

Frequently asked questions

Who does the discount apply to?

The discount applies to payroll tax customers whose total grouped Australian wages are no more than \$10 million for the 19/20 financial year.

Do I need to register or apply to receive the discount?

No, you are not required to register or apply for the discount.

If your total grouped Australian wages are no more than \$10 million for the 2019/20 financial year, the discount will be automatically applied to your tax liability when you lodge your Annual Reconciliation.

What does 'total Australian wages paid or payable' mean?

Australian wages comprise NSW wages and interstate wages paid or payable to an employee.

NSW wages are the wages subject to payroll tax under the NSW Payroll Tax Act.

Interstate wages are those wages subject to payroll tax in the other jurisdictions under their equivalent payroll tax legislation.

If I am a member of a group, what information will I need to provide?

You will need to provide the combined wage details of all group members in NSW and those interstate.

During the financial year my group membership changed, how will this impact the discount I am given?

If you were part of a group during the financial year, you will need to take into consideration the total group Australian wages for that period. When you lodge your annual reconciliation, you will be required to disclose all the group members wages for that period.

What if I don't know what my total group wages are?

For the discount to be applied, you will need to obtain the wage details of all group members in NSW and Interstate. This determines if your total grouped Australian wages are no more than \$10 million for 2019/20 financial year.

I am an annual customer; how will the discount be applied?

The discount will be automatically applied when you lodge your 2019/20 annual reconciliation if your total group Australian wages are no more than \$10 million.

What happens if I'm a seasonal employer?

The discount will be automatically applied when you lodge your 2019/20 annual reconciliation if your total group Australian wages are no more than \$10 million.

to What happens if I'm only registering for payroll tax now?

If you are registering now and your total group Australian wages are no more than \$10 million for the 2019/20 financial year, the discount will be automatically applied to your tax payable figure when you lodge your annual reconciliation.

What happens if I'm not liable for the full year?

If you are still registered for payroll tax, you will need to lodge your annual reconciliation and if your total grouped Australian wages are no more than \$10 million for the year, the discount will be automatically applied to your tax payable figure.

I cancelled my registration earlier in the year, am I still entitled to the discount? How do I apply for this?

If your total grouped Australian wages were no more than \$10 million for the period you were employing, during the 2019/20 financial year, you may be entitled to the discount.

Please contact the team at payrolltax@revenue.nsw.gov.au who will then review your request.

My wages will be under \$10 million for the 2019/20 financial year, can I still make a monthly payment if I wish?

Yes, you can continue to pay if you would like to.

Do I need to enter my wage details in the Monthly Calculator?

No, you are not required to enter your wage information or advise Revenue NSW of your monthly liability.

However, if you normally use the monthly calculator, it is recommended that you continue to do so as it will assist you when completing the Annual Reconciliation.

If my monthly tax liability is less than the threshold, do I still need to lodge a nil return like I normally would?

No, you are not be required to lodge a nil return for any of the periods from March to May 2020.

I have set up Direct Debit after using the Estimate Method to calculate my monthly payments for the year, do I have to cancel these?

Yes, you will need to log onto the Payroll Tax Online Service to cancel all future payments.

Do I still need to lodge my annual reconciliation by 28 July 2020?

Yes, you are still required to lodge your annual reconciliation on or by 28 July 2020.

Can I get my refund for the discount now or do I have to wait until the end of the financial year?

The discount will be applied when you lodge your 2019/20 annual reconciliation and if you are entitled to a refund, it will be paid at that time.