

Employers with wages (or group wages) above \$4 million

Businesses with Australian (annualised grouped) wages above \$4 million who **are adversely impacted by COVID-19** can elect to defer their payroll tax payments for the March to November 2020 returns periods until 14 January 2021.

Still adversely impacted by COVID-19?

If you defer your payroll tax liabilities you will still need to lodge your monthly payroll tax returns for:

September 2020 (due 21 October 2020),

October 2020 (due 9 November 2020) and

November 2020 (due 7 December 2020)

If your employees qualify for the Federal Government's JobKeeper support payments you are exempt from paying any payroll tax on the wage subsidy.

See our [JobKeeper Payment \(Commonwealth\)](#) page for more information about this exemption.

In addition, if any of your employees qualify for the Federal Government's **JobKeeper support payments between 4 January 2021 and 28 March 2021** you will also receive a waiver of the payroll tax payable on all your declared paid wages for the months of January to June 2021 (for the return periods of December 2020 to May 2021).

No longer adversely impacted by COVID-19?

You will be required to lodge your monthly returns as usual, in addition to making your extended payment arrangement repayments (if you applied for an arrangement).

This relief does not extend to government organisations.

Concerned about meeting your deferred payroll tax obligations?

Businesses who continue to be impacted by the economic effects of COVID-19 and who face ongoing difficulties in meeting their deferred payroll tax obligations will be able to negotiate a repayment plan with RevenueSA for the deferred tax liabilities. More information will be available on RevenueSA's website shortly.

If you are struggling to meet your payment obligations because of COVID-19, please contact us as early as possible (phone 8226 3750).

DEFER PAYROLL TAX PAYMENTS

Do I need to apply for the deferral?

Yes. You can nominate to defer your obligation when submitting your monthly return in RevenueSA Online.

If your business reported Australian (annualised grouped) wages over \$4 million for 2018-19, and you have been adversely impacted by COVID-19, you can defer your payroll tax obligations.

You may be required to provide evidence to show the adverse impact COVID-19 has had on your business, including a reduction in turnover. A deferral may be subject to an audit by RevenueSA and businesses will be required to retain evidence that their business has been adversely impacted, including a reduction in turnover, for a period of five years. Examples include Statement of Cash Flows, evidence that you have received the JobKeeper payment, BAS Statements, Quarterly Profit & Loss or Balance Sheets which compare figures from last year to this year.

Please note that actual wages declared in the 2018-19 financial year will be used for RevenueSA's assessment of your application for deferral.

What does adversely impacted mean?

If your current turnover, profit, customers, bookings, retail sales, supply contracts or other factors are negatively affected, compared to normal operating conditions you are considered 'adversely impacted'.

If I receive the deferral, do I still have to lodge my monthly payroll tax returns?

Yes, monthly payroll tax returns must still be lodged to capture wages for each month, with payment deferred to January 2021.

This is for reporting purposes only.

Monthly returns

March 2020 - Extension to 30 April 2020

April 2020 - due 7 May 2020

May 2020 - due 9 June 2020

June 2020 - Incorporated into the annual reconciliation, due 14 August 2020

July 2020 - due 14 August 2020

August 2020 - due 7 September 2020

September 2020 – extension to 21 October 2020

October 2020 – due 9 November 2020

November 2020 – due 7 December 2020

December 2020 – due 14 January 2021

Which wages are used to determine if my business is eligible?

We use your 'total Australian (annualised grouped)' wages for 2018-19. This is the SA and interstate wages paid to your employees.

The \$4 million is the gross wages for the group (before deduction entitlement).

Is this relief only for businesses that closed because of COVID-19?

No, the business does not need to be closed to be eligible for the relief.

Any business with over \$4 million in grouped wages which has been adversely impacted may apply for a deferral. These businesses must declare that they have been adversely impacted by COVID-19, but they do not have to be on the verge of closing or already closed.

My business closed due to COVID-19. What does this mean for my payroll tax obligations?

If your business has ceased to employ and won't recommence trading in the future, you may cancel your payroll tax registration.

Cancellation of Payroll Tax Registration

If your business has ceased to employ in South Australia please email RevenueSA at payrolltax@sa.gov.au advising that you wish to cancel your registration, indicating your taxpayer number and date of cancellation. RevenueSA will email you when you are able to complete your final lodgement in RevenueSA Online. For more details see our RevenueSA Online page.

Do I still need to lodge an Annual Reconciliation?

Yes, your Annual Reconciliation must have been lodged by 14 August 2020.

If my monthly tax liability is under the threshold, do I need to lodge a nil return like normal?

Yes, you still need to lodge a nil return.

I have set up future dated payments. Do I need to cancel these?

Yes, you will need to log into RevenueSA Online to cancel future payments.

[Click here for instructions on how to void a payment \(PDF 108KB\).](#)

If I have deferred my payments, can I still make a monthly payment if I wish?

Yes, you can continue to pay if you would like to. This will reduce the amount you will need to pay at the end of the deferral period.

What information do I need to retain to show my business has been adversely impacted by COVID-19?

If your business has Australian (annualised grouped) wages over \$4 million, you may be requested to provide documentation to demonstrate you have been adversely impacted, which could include the following:

BAS Statement

Financial statements

Sales figure comparisons from this year compared to last year

Evidence that you have received JobKeeper payments.

This is not a comprehensive list. Other evidence may be provided if it clearly shows your business has been adversely impacted.