

# Guideline

## Payroll Tax, Tasmania Annual Adjustment Return 2022-23 *Payroll Tax Act 2008*

### Introduction

This guideline contains the following topics to assist in the Annual Adjustment Return (AAR) process:

- Lodgement
- Split assessments
- Interim payments
- Definitions and principles
- Nexus provisions
- JobKeeper payments
- Waiver - AGW less than \$5M
- Waiver - Industry
- How to complete the AAR
- Example calculations
- More information

### Lodgement

Payroll tax returns are lodged using Tasmanian Revenue Online (TRO).

If you are not already registered, go to [tro.tas.gov.au](http://tro.tas.gov.au) to register.

Your return is pre-filled with the amount of tax paid during the year. Once you complete the remaining fields, your liability will be automatically calculated.

### Split assessments

If you became a member of a group or ceased to be a member of a group during the 2022-23 financial year, you will be required to enter a split return.

TRO will calculate the threshold entitlement and the amount of tax payable and issue an Assessment Notice for any tax owing or refund due.

## Interim payments

Annual returns are due to be lodged and paid by 21 July or the first working day after when the 21<sup>st</sup> is a non-working day. If you are unable to complete and pay your return by the due date, making an interim payment may reduce the amount of penalty tax and interest due to late lodgement of the return.

To make an interim payment:

- Select 'Returns' from the left hand menu
- Select 'Interim Payment'
- Your payment options based on your registration will be displayed.

## Definitions and principles

*In this guide:*

<b>'Taxable wages'</b>	means wages paid by you which are taxable in Tasmania.
<b>'Tas Group wages'</b>	means wages paid by you and other group members which are taxable in Tasmania
<b>'Group Interstate wages'</b>	means wages paid by you and other group members in other states and territories (excluding Tasmanian wages).
<b>'Interstate Wages'</b>	means wages paid by you in other States and Territories (excluding Tasmanian wages).
<b>'Australian Wages'</b>	means the total of wages paid by you in Tasmania and wages paid by you in other States and Territories.
<b>'Australian Group Wages'</b>	means the total of wages paid by you and other group members in Tasmania and wages paid by you and other group members in other States and Territories.
<b>TA threshold</b>	the threshold amount of \$1 250 000.
<b>TTB threshold</b>	the top tax bracket threshold of \$2 000 000.

*For the 2022-23 financial year:*

- Where **Australian Wages** or **Australian Group Wages** are \$1 250 000 or less, no payroll tax is payable in Tasmania. If there have been any changes to the currently registered group you should update your registration details in TRO.
- To determine the **Taxable Amount** the **TA Threshold Amount** of \$1 250 000 and/or **TTB Threshold Amount** of \$2 000 000 (or part of if you pay wages in both Tasmania and other States or Territories, or pay wages in Tasmania for only part of the year) is subtracted from the **Taxable Wages**.
- The rate of payroll tax is 4 per cent (**Taxable Amount** between \$1.25 and \$2.00 million) and 6.1 per cent (over \$2.00 million) of the **Taxable Amount**.

The [Employer's Guide to Payroll Tax 2022-2023](#) explains taxable, non-taxable and exempt payments.

For more assistance about submitting a return, please read [Completing your payroll tax return without error](#).

## Nexus provisions

### Employers with employees providing services solely in Tasmania

Where an employee provides services solely in Tasmania, the employee's wages are liable for Tasmanian payroll tax.

### Employers with employees providing services in more than one jurisdiction

Where an employee has not wholly performed services in Tasmania in the month, the nexus provisions provide four tiered tests, which require the following factors to be considered:

- the employee's principal place of residence;
- the employer's registered ABN address/principal place of business;
- the place where the wages are paid to the employee; or
- the place where the services are mainly performed.

For more information please read [Revenue Ruling PTA039 Payroll Tax Nexus Provisions](#).

## How to complete the AAR

The AAR replaces the normal monthly June return. You should complete it by following these steps:

### Step 1

Prior to completing your AAR you should complete the 'Annual Confirmation'. To complete the confirmation click on the link in your banner message. If you elect not to complete the Annual Confirmation you will not receive a threshold entitlement on submission of your annual return.

To complete the 2022-23 Annual Adjustment Return select Returns from the left hand menu, then to the right of the Annual 22/23 select 'Submit'.

Enter the taxable amount for each field. All fields are **compulsory**. Therefore, a '0' must be entered if no taxable component is applicable. The value of your 'Previous payments' will default to the amount paid during the financial year.

Help files for each field can be viewed by clicking on the hyperlink. Once all fields are entered, TRO will calculate the threshold entitlement, the amount of tax paid to date, and the amount of tax payable or refund due. Click on the "Submit" button. Once the return has been lodged, an acknowledgement will appear – tick the acknowledgment box and select your payment method.

**Note:** If you do not wish to claim the threshold entitlement or do not have your Interstate/Australian Group wages at time of lodgement – remove the tick on the 'Apply threshold' box. The AAR return will be lodged without the threshold entitlement being calculated.

Once submitted, a return can be amended. If an adjustment to the taxable wages is required, select the return from the Returns list, select 'Amend' and submit your new return details.

### Step 2

Once you have lodged your AAR, payment may be required for any outstanding tax. TRO will return your payment options based on your registration.

#### EPA – (Direct Debit)

If you have selected to make payments through TRO – the (Pay Now) or (Pay on Due Date) options will appear in TRO when you submit your return. Details of your transaction will appear under the \$ Banking details in TRO:

## Pending Payments

There are outstanding scheduled payments for this account. Changing the banking details will affect the scheduled payments.

Status	Reference Number	Payment Date	Amount
Pending	60051218168888	01/07/2016	\$10 099.42

If the option to 'Pay now' or 'Pay on due date' are not available but you wish to pay by EPA (Direct Debit)

- go to the Bank details on the left hand menu
- verify or enter your bank account details
- tick the box "Do you want to make your payments through TRO?"
- accept the terms and conditions and click on the 'Update' box

You will now have the 'Pay now' and 'Pay on due date' options when selecting your returns to pay.

### **BPay**

The BPay Reference Number appears in the bottom left hand corner of the confirmation message.

### **EFT**

Bank account and reference details will appear once you have submitted your return.

### **Cheque**

Please print out your confirmation message and attach it to your payment.

### **Refund**

If a refund is due, the SRO will process the refund and deposit it into your nominated bank account. For accounts grouped in Tasmania, all members must have lodged before your AAR can be finalised and a refund processed if applicable.

## More information

### **State Revenue Office**

[sro.tas.gov.au](http://sro.tas.gov.au)

### **Tasmanian Revenue Online**

[tro.tas.gov.au](http://tro.tas.gov.au)

### **Email**

[taxhelp@treasury.tas.gov.au](mailto:taxhelp@treasury.tas.gov.au)

### **Telephone**

(03) 6166 4400 (weekdays 9:00am to 5:00pm)

### **Facsimile**

(03) 6173 0217

### **Postal address**

Commissioner of State Revenue  
GPO Box 1374  
HOBART TAS 7001

## Disclaimer

The notes and examples in this guideline offer general information only about the preparation of the annual adjustment return and reconciliation form. For specific advice about your company's financial affairs as they relate to payroll tax, you should seek guidance from your taxation or legal professional.



## 2. Employer paying wages in Tas. and interstate (ungrouped)

<b>Taxable wages details:</b>	<b>Annual – Full Period</b>	<b>Annual – Part Period</b>
Tas wages      \$2 400 000		
Aust wages     \$3 000 000	1 July 2022 – 30 June 2023	15 January 2023 – 30 June 2023 (168 days*).
		<i>*168 days in which an employer paid or was liable to pay wages.</i>
<b>Calculation of thresholds for period of employment</b>		
<i>Initial Threshold</i> No. of days employing <hr/> No. of days in period	365 <hr/> 365	168 <hr/> 365
x TA threshold	$\frac{365}{365} \times \$1\,250\,000 = \$1\,250\,000$	$\frac{168}{365} \times \$1\,250\,000 = \$575\,343$
<i>Subsequent Threshold</i> No. of days employing <hr/> No. of days in period	365 <hr/> 365	168 <hr/> 365
x TTB threshold	$\frac{365}{365} \times \$2\,000\,000 = \$2\,000\,000$	$\frac{168}{365} \times \$2\,000\,000 = \$920\,548$
<b>Calculation of employer's apportioned thresholds for period of employment</b>		
<i>Apportioned Initial Threshold</i> Tas Wages <hr/> Aust Wages	\$2 400 000 <hr/> \$3 000 000	\$2 400 000 <hr/> \$3 000 000
x initial threshold	$\frac{\$2\,400\,000}{\$3\,000\,000} \times \$1\,250\,000 = \$1\,000\,000$	$\frac{\$2\,400\,000}{\$3\,000\,000} \times \$575\,343 = \$460\,274$
<i>Apportioned Subsequent Threshold</i> Tas Wages <hr/> Aust wages	\$2 400 000 <hr/> \$3 000 000	\$2 400 000 <hr/> \$3 000 000
x subsequent threshold	$\frac{\$2\,400\,000}{\$3\,000\,000} \times \$2\,000\,000 = \$1\,600\,000$	$\frac{\$2\,400\,000}{\$3\,000\,000} \times \$920\,548 = \$736\,438$

*see next page for the remaining elements of this sample calculation...*

<b>Calculation of employer's tax payable for the period</b>		
<i>Tax at 4%</i>		
Apportioned subsequent threshold for the period	\$1 600 000	\$ 736 438
Less Apportioned initial threshold for the period	<u>\$1 000 000</u>	<u>\$ 460 274</u>
Tax on the balance	\$ 600 000 x 4.0 per cent = \$24 000	\$ 276 164 x 4.0 per cent = \$11 047
<i>Tax at 6.1%</i>		
Taxable wages for the period	\$2 400 000	\$2 400 000
Less: Apportioned subsequent threshold for the period	<u>\$1 600 000</u>	<u>\$ 736 438</u>
Tax on the balance	\$ 800 000 x 6.1 per cent = \$48 800	\$1 663 562 x 6.1 per cent = \$101 477
<b>Tax payable for the financial year</b>	<b>\$72 800</b>	<b>\$112 523</b>

### 3. Grouped employer paying as the Designated Group Employer (DGE) (one member claiming)

Taxable wages details:	Annual – Full Period	Annual – Part Period
Tas wages \$ 750 000		
Tas group wages \$1 475 000	1 July 2022 – 30 June 2023	14 March 2023 – 30 June 2023 (109 days*)
Aust group wages \$3 000 000		
		<i>*109 days in which an employer paid or was liable to pay wages.</i>
<b>Calculation of thresholds for period of employment</b>		
<i>Initial Threshold</i> No. of days employing <hr style="width: 20%; margin-left: 0;"/> No. of days in period  x TA threshold	365 <hr style="width: 20%; margin-left: 0;"/> 365 x \$1 250 000 = \$1 250 000	109 <hr style="width: 20%; margin-left: 0;"/> 365 x \$1 250 000 = \$373 288
<i>Subsequent Threshold</i> No. of days employing <hr style="width: 20%; margin-left: 0;"/> No. of days in period  x TTB threshold	365 <hr style="width: 20%; margin-left: 0;"/> 365 x \$2 000 000 = \$2 000 000	109 <hr style="width: 20%; margin-left: 0;"/> 365 x \$2 000 000 = \$597 260
<b>Calculation of employer's apportioned thresholds for period of employment</b>		
<i>Apportioned Initial Threshold</i> Tas Wages <hr style="width: 20%; margin-left: 0;"/> Aust group Wages  x initial threshold	\$1 475 000 <hr style="width: 20%; margin-left: 0;"/> \$3 000 000 x \$1 250 000 = \$614 583	\$1 475 000 <hr style="width: 20%; margin-left: 0;"/> \$3 000 000 x \$373 288 = \$183 533
<i>Apportioned Subsequent Threshold</i> Tas Wages <hr style="width: 20%; margin-left: 0;"/> Aust group Wages  x subsequent threshold	\$1 475 000 <hr style="width: 20%; margin-left: 0;"/> \$3 000 000 x \$2 000 000 = \$983 333	\$1 475 000 <hr style="width: 20%; margin-left: 0;"/> \$3 000 000 x \$597 260 = \$293 653

*see next page for the remaining elements of this sample calculation...*



<b>Wages for period</b>		
<i>Tax at 4%</i>		
Apportioned subsequent threshold for the period	\$ 983 333	\$ 293 653
Less Apportioned initial threshold for the period	\$ 614 583	\$ 183 533
Tax on the balance	\$ 368 750 x 4.0 per cent = \$14 750	\$ 110 120 x 4.0 per cent = \$4 404
<i>Tax at 6.1%</i>		
Taxable wages for the period	\$ 750 000	\$ 750 000
Less Apportioned subsequent threshold for the period	\$ 983 333	\$ 293 653
Tax on the balance	\$ -233 333 x 6.1 per cent = -\$14 233	\$ 456 347 x 6.1 percent = \$27 837
<b>Tax for DGE</b>	\$14 750 - \$14 233.30 = \$ 516	\$4 404 + \$27 837 = \$ 32 241
<b>Tax for other Tas Group member (members)</b>		
Tas group wages	\$1 475 000	\$1 475 000
Less Tas wages for the DGE	\$ 750 000	\$ 750 000
Tax on balance	\$ 725 000 x 6.1 per cent = \$44 225	\$ 725 000 x 6.1 per cent = \$44 225
<b>Total Tasmanian tax for all group members</b>	\$516 + \$44 225 = \$44 741	\$32 241 + \$44 225 = \$76 466

## 4. Grouped employer with threshold shared between all group members

Taxable wages details:	Annual – Full Period	Annual – Part Period
Employer A Tas wages	1 July 2022 – 30 June 2023	All group members employ in Tas from 10 November 2022 – 30 June 2023 (234 days*)
Employer B Tas wages		
Employer C Tas wages		
Group Interstate wages	<u>\$7 000 000</u>	*234 days in which an employer paid or was liable to pay wages.
Aust group wages	\$9 000 000	

Calculation of threshold for period of employment		
<i>Initial Threshold</i>		
No. of days employing	x TA threshold	
No. of days in period		
$\frac{365}{365}$	x \$1 250 000	= \$1 250 000
$\frac{234}{365}$	x \$1 250 000	= \$801 370
<i>Subsequent Threshold</i>		
No. of days employing	x TTB threshold	
No. of days in period		
$\frac{365}{365}$	x \$2 000 000	= \$2 000 000
$\frac{234}{365}$	x \$2 000 000	= \$1 282 192

Calculation of apportioned thresholds for period of employment	Employer A	Employer B	Employer C	Employer A	Employer B	Employer C
<i>Apportioned Initial Threshold</i>	\$500 000	\$700 000	\$800 000	\$500 000	\$700 000	\$800 000
_____ x \$1 250 000	_____ x \$1 250 000	_____ x \$1 250 000	_____ x \$1 250 000	_____ x \$801 370	_____ x \$801 370	_____ x \$801 370
Tas wages x threshold						
Aust group wages	\$9 000 000	\$9 000 000	\$9 000 000	\$9 000 000	\$9 000 000	\$9 000 000
	= \$69 444.44	= \$97 222.22	= \$111 111.11	= \$44 520.55	= \$62 328.77	= \$71 232.88
<i>Apportioned Subsequent Threshold</i>	\$500 000	\$700 000	\$800 000	\$500 000	\$700 000	\$800 000
_____ x \$2 000 000	_____ x \$2 000 000	_____ x \$2 000 000	_____ x \$2 000 000	_____ x \$1 282 192	_____ x \$1 282 192	_____ x \$1 282 192
Tas wages x threshold						
Aust group wages	\$9 000 000	\$9 000 000	\$9 000 000	\$9 000 000	\$9 000 000	\$9 000 000
	= \$111 111.11	= \$155 555.56	= \$177 777.78	\$71 232.88	\$99 726.03	\$113 972.62

see next page for the remaining elements of this sample calculation...

<b>Calculation of employer's tax payable for the period</b>	<b>Employer A</b>	<b>Employer B</b>	<b>Employer C</b>	<b>Employer A</b>	<b>Employer B</b>	<b>Employer C</b>
<i>Tax at 4%</i>						
Apportioned subsequent threshold	\$ 111 111.11	\$ 155 555.56	\$ 177 777.78	\$ 71 232.88	\$ 99 726.03	\$ 113 972.62
Less: Apportioned initial threshold	\$ 69 444.44	\$ 97 222.22	\$ 111 111.11	\$ 44 520.55	\$ 62 328.77	\$ 71 232.88
	\$ 41 666.67	\$ 58 333.34	\$ 66 666.67	\$ 26 712.33	\$ 37 397.26	\$ 42 739.74
Tax on the balance @4%	\$1 666.67	\$2 333.33	\$2 666.67	\$1 068.49	\$1 495.89	\$1 709.59
<i>Tax at 6.1%</i>						
Employer's TAS wages for the period	\$ 500 000.00	\$ 700 000.00	\$ 800 000.00	\$ 500 000.00	\$ 700 000.00	\$ 800 000.00
Less: Apportioned subsequent threshold	\$ 111 111.11	\$ 155 555.56	\$ 177 777.78	\$ 71 232.88	\$ 99 726.03	\$ 113 972.62
	\$ 388 888.89	\$ 544 444.44	\$ 622 222.22	\$ 428 767.12	\$ 600 273.97	\$ 686 027.38
Tax on the balance @6.1%	\$23 722.22	\$33 211.11	\$37 955.56	\$26 154.79	\$36 616.71	\$41 847.67
<b>Tax payable for the financial year</b>	<b>Employer A</b> <b>\$25 388</b>	<b>Employer B</b> <b>\$35 544</b>	<b>Employer C</b> <b>\$40 622</b>	<b>Employer A</b> <b>\$27 223</b>	<b>Employer B</b> <b>\$38 112</b>	<b>Employer C</b> <b>\$43 557</b>

## 5. Grouped employer with Nominated Taxpayer Liable (Form 4)

<b>Taxable wages details:</b>	<b>Annual – Full Period</b>			<b>Annual – Part Period</b>																																																																																																											
Employer A Tas wages	\$1 900 000 *	1 July 2022 – 30 June 2023			8 March 2023 – 30 June 2023 (120 days*)																																																																																																										
Employer B Tas wages	\$ 200 000																																																																																																														
Employer C Tas wages	<u>\$ 300 000</u>																																																																																																														
Total Tas group wages	\$2 400 000																																																																																																														
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	\$ 750 000			\$ 246 575																																																																																																											
Tax on the balance @4%	\$ 30 000	= NIL	= NIL	\$9 863	= NIL	= NIL																																																																																																									
<i>Tax at 6.1%</i>																																																																																																															
Taxable wages for the period	\$ 2 400 000			\$ 2 400 000																																																																																																											
Less Subsequent threshold for the period	<u>\$ 2 000 000</u>			<u>\$ 657 534</u>																																																																																																											
	\$ 400 000			\$ 1 742 466																																																																																																											
Tax on the balance @ 6.1%	\$ 24 400			\$ 106 290																																																																																																											
<b>Tax payable for the financial year</b>	<b>\$54 400</b>	<b>NIL</b>	<b>NIL</b>	<b>\$116 153</b>	<b>NIL</b>	<b>NIL</b>																																																																																																									