

Dear member,

Following on from Wednesday 6 May monthly update, there have been a couple of announcements with regards to Payroll Tax and Workers Compensation – please see updated tables below:

PAYROLL TAX

	State return treatment	Legislation passed through parliament
ACT	\$1500 JobKeeper subsidy exempt	No legislation released. This means that, at this stage, the interstate wages would contain the JobKeeper payments
NT	All JobKeeper payments are liable	No legislative changes. This means that, at this stage, the interstate wages would contain the JobKeeper payments
NSW	All JobKeeper payments are liable	No legislative changes. This means that, at this stage, the interstate wages would contain the JobKeeper payments
QLD	\$1500 JobKeeper subsidy exempt	No legislation released. This means that, at this stage, the interstate wages would contain the JobKeeper payments
SA	\$1500 JobKeeper subsidy exempt	Bill has passed parliament - no specific amendments to interstate wages so, at this stage, the interstate wages would contain the JobKeeper payments
TAS	\$1500 JobKeeper subsidy exempt	No legislation released however, as per the following guidelines, Tasmania has advised that when lodging monthly returns, JobKeeper payments are not to form part of the interstate wages. However, when lodging annual return, you will need to report interstate wages as per the data that was lodged in each state (i.e use interstate reportable figures)
VIC	JobKeeper top-up payment is exempt	No legislation released however announcement indicated JobKeeper top up payments will be exempt at a State and potentially Interstate level
WA	\$1500 JobKeeper subsidy exempt	Bill has passed parliament - no specific amendments to interstate wages so, at this stage, the interstate wages would contain the JobKeeper payments

WORKERS COMP DECLARATION OF WAGES – the following tables apply to the applicable State/Territory:

For QLD, WA, VIC

Category	Example	Employer obligation to access JobKeeper Payment Scheme	Consequence
Employee stood down without pay	Employee does not receive pay	Employer pays employee \$1,500 per fortnight (top-up payment)	The \$1,500 top-up payment will <u>not</u> be 'wages'
Employee currently earning a wage of more than \$1,500 per fortnight	Employee earns \$2,500 per fortnight	Employer pays employee current wage of \$2,500 The employer receives the JobKeeper subsidy of \$1,500	\$2,500 is 'wages' and will be required to be included in wages declaration.
Employee currently earning a wage of less than \$1,500 per fortnight	Employee earns \$500 per fortnight	Employer pays employee \$1,500 per fortnight INCLUDING: <ol style="list-style-type: none"> 1. current wage of \$500 per fortnight 2. \$1,000 necessary to top-up the employee to \$1,500 per fortnight (top-up payment) 	\$500 is 'wages' and will be required to be included in wages declaration The \$1,000 top-up payment will <u>not</u> be 'wages'

For NSW:

Category	Example	Employer obligation to access JobKeeper Payment Scheme	Consequence
Employee stood down without pay where no work is being performed	Employee does not receive pay	Employer pays employee \$1,500 per fortnight (top-up payment)	The \$1,500 top-up payment will <u>not</u> be 'wages'
Employee currently earning a wage of any amount (i.e employees are currently working either normal or reduced hours) fortnight	Employee receives \$2500 in the fortnight	Employer pays employee current wage of \$2,500 The employer receives the JobKeeper subsidy of \$1,500	\$2,500 is 'wages' and will be required to be included in wages declaration
	Employee earns \$500 per fortnight	Employer pays employee \$1,500 per fortnight INCLUDING: <ol style="list-style-type: none"> 1. current wage of \$500 per fortnight 2. \$1,000 necessary to top-up the employee to \$1,500 per fortnight (top-up payment) 	The entire \$1500 is 'wages' and will be required to be included in wages declaration.

For SA:

Category	Example	Employer obligation to access JobKeeper Payment Scheme	Consequence
Employee stood down without pay where no work is being performed	Employee does not receive pay	Employer pays employee \$1,500 per fortnight (top-up payment)	The \$1,500 top-up payment will <u>not</u> be 'wages'
Employee currently earning a wage of any amount (i.e employees are currently working either normal or reduced hours) fortnight	Employee receives \$2500 in the fortnight	Employer pays employee current wage of \$2,500 The employer receives the JobKeeper subsidy of \$1,500	The \$1,500 top-up payment will <u>not</u> be 'wages'
	Employee earns \$500 per fortnight	Employer pays employee \$1,500 per fortnight INCLUDING: <ol style="list-style-type: none"> 1. current wage of \$500 per fortnight 2. \$1,000 necessary to top-up the employee to \$1,500 per fortnight (top-up payment) 	The \$1,500 top-up payment will <u>not</u> be 'wages'.

ACT, NT, TAS – no announcements/legislative changes to date.