

# State by State Guide to Payroll Tax Relief (COVID-19)

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With the novel coronavirus taking a toll on Australia's economy, the various State and Territory Governments have announced several payroll tax relief measures to encourage employers to retain staff.

See how your business may be affected below.

## QUEENSLAND

Employers who pay \$6.5 million or less in taxable wages may be eligible for the following payroll tax relief measures:

- Refunds of payroll tax for 2 months
- A payroll tax holiday for 3 months
- Deferral of paying payroll tax for the 2020 calendar year

Employers who pay \$6.5 million or more in taxable wages are not eligible for the 3 month holiday.

Eligible businesses should receive an email from the Office of State Revenue (OSR). You can also apply by completing this [form](#).

Further information can be found below.

<https://www.business.qld.gov.au/running-business/employing/payroll-tax/lodging/coronavirus-tax-relief>

## NEW SOUTH WALES

Employers with taxable wages below \$10 million may be eligible for the following measures:

- Annual tax liability reduction of 25% at the lodgement of their annual reconciliation
- No payments necessary for the months of March, April and May for customers who lodge and pay monthly

These measures should be automatically applied to businesses with grouped Australian wages of no more than \$10 million. Additionally to this the tax-free threshold will increase from \$900,000 to \$1 million for the financial year commencing 1 July 2020.

Further information can be found below.

<https://www.revenue.nsw.gov.au/taxes-duties-levies-royalties/payroll-tax>

## VICTORIA

Employers who pay annual taxable wages of up to \$3 million may be eligible for the following measures:

- Payroll tax for the remainder of the 2019-20 financial year waived
- Refund of payroll tax paid in the 2019-20 financial year
- Deferral of payroll tax for the first quarter of the 2020-21 financial year until January 2021

Eligible businesses will be sent more information on the relief measures, however you can contact the State Revenue Office of Victoria or the Business Victoria hotline on 13 22 15 for more information.

Further information can be found below.

<https://www.sro.vic.gov.au/frequently-asked-questions-response-covid-19>



## WESTERN AUSTRALIA

Employers in WA may be eligible for the following payroll tax measures:

- Payroll tax threshold will be increased to \$1 million on 1 July 2020 (previously scheduled for 1 January 2021);
- Employers who pay \$7.5 million or less in wages can apply to defer their payroll tax payments until 21 July 2020;
- One-off grant of \$17,500 will be available for employers whose annual wages are between \$1 million and \$4 million

Eligible employers will be sent more information, the grant will be paid to eligible businesses automatically by cheque from July.

Further information can be found below.

<https://www.wa.gov.au/government/multi-step-guides/payroll-tax-employer-guide/covid-19-relief-payroll-tax-employer-guide>

## SOUTH AUSTRALIA

Currently no payroll tax relief measures announced. Further support expected to be announced in the next week.

## AUSTRALIAN CAPITAL TERRITORY

All businesses with annual taxable wages of up to \$10 million can defer their 2020-21 payroll tax, interest free until 1 July 2022.

- For those who lodge monthly, deferral can commence for their July 2020 lodgement
- For those who lodge annually they can defer payment of their full 2020-21 payroll tax liability

Hospitality (cafes, pubs, hotels, clubs and restaurants), creative arts and entertainment industries will receive a one-off, six-month waiver of payroll tax from April to September 2020.

Businesses will need to complete a simple online application form which will be available on the [ACT Revenue Office](#) website soon.

Further information can be found below.

<https://apps.treasury.act.gov.au/budget/covid-19-economic-survival-package/local-business-and-industry>

## TASMANIA

The following payroll tax relief measures have been announced.

- Employers in the Hospitality, Tourism and Seafood industries will not be required to lodge payroll tax returns for March, April and May 2020
- Employers with annual wages of up to \$5 million annually affected by Coronavirus will not be required to lodge payroll tax for March, April and May 2020
- One-year rebate for employers who pay payroll tax and employ new youth employees ages 24 and under

Further details for the measures and application process will be published to the [State Revenue office of Tasmania](#) website soon.

## NORTHERN TERRITORY

The payroll tax exemption for employment of Northern Territory residents has been extended to 30 June 2021.

Further information can be found below.

<https://business.nt.gov.au/support-for-business/recovery>

For further assistance please contact our office on +61 7 3212 2500 or [general@hallchadwickqld.com.au](mailto:general@hallchadwickqld.com.au)