



Payroll Tax

Course Overview

The payroll tax workshop is designed to give payroll officers an understanding of the payroll tax requirements in each State including FBT, contractors and grouping provisions.

The administration and payment of payroll tax can be a confusing and complicated process. Each State and Territory imposes its own regulations, thresholds and wages definition for the payment of payroll tax. Once an employer commences to pay across State boundaries compliance issues make it even more complicated.

This one day course provides participants with the skills to ensure compliance with all State and Territory regulations. Participants receive instruction and will complete hands on exercises in how to prepare a payroll tax reconciliation, what items to include and the calculation of thresholds when a company is grouped and or trades across State boundaries.

1. Outline

2. Definition of “Wages”

- What wages to include and exclude
- Fringe Benefits
 - i. Which benefits are payroll taxable
 - ii. Valuation of Fringe Benefits
- Superannuation Contributions
 - i. Employee contributions
 - ii. Super Guarantee Levy
- Salary sacrifice
- Allowances
- Termination Payments
 - i. Leave payments
 - ii. In lieu of notice payments
 - iii. Redundancy and gratuity payments
- Payments to Contractors
- Employment agencies
- Expatriates and Interstate Wages

3. Grouping Provisions

- When will a company be grouped.
- Business grouping rules
 - i. Related Companies
 - ii. Common employees
 - iii. Common control
 - iv. Direct/Indirect
 - v. Interest
- Grouping across State and Territory boundaries

4. Common Pitfalls when paying payroll tax and how to avoid them.

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