



Office of State Revenue
NSW TREASURY
ISO 9001-Quality Certified
ABN: 77 456 270 638

Payroll Tax

OPT 017 06-08

Quick Reference Checklist

This checklist is a **general guide**, designed to assist employers when calculating their payroll tax liabilities. It includes liable wages where errors are commonly made. It does not include **all** liable wages*

Read more information about payroll tax liability at www.osr.nsw.gov.au or call **1300 139 815**.

Have you included these in your NSW taxable wages?

Yes No

- | | | |
|---|--------------------------|--------------------------|
| ▪ Salaries and wages | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ Bonuses and commissions | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ Piecework payments (remuneration per item, rather than by time) | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ Contributions to shares and options schemes | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ Make-up pay (additional payments in excess of workers' compensation) | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ Directors' remuneration | <input type="checkbox"/> | <input type="checkbox"/> |
| ▪ Fringe benefits | <input type="checkbox"/> | <input type="checkbox"/> |
| The aggregate fringe benefits taxable amount from your FBT return, grossed-up using the Type 2 factor for both Type 1 and Type 2 benefits | | |
| ▪ Employer superannuation contributions | <input type="checkbox"/> | <input type="checkbox"/> |
| All superannuation guarantee, salary sacrifice, or other payments | | |
| ▪ Employment termination payments (ETP) | <input type="checkbox"/> | <input type="checkbox"/> |
| Any ETP amount that would be income taxable if paid to an employee | | |
| ▪ Payment to contractors under relevant contracts | <input type="checkbox"/> | <input type="checkbox"/> |
| The labour content of all contracts is liable unless the contracts are specifically exempted by the payroll tax provisions | | |
| ▪ Allowances | <input type="checkbox"/> | <input type="checkbox"/> |
| Allowances are liable, except the exempt portion of motor vehicle and overnight accommodation allowances | | |

Other considerations – have you:

Yes No

- | | | |
|---|--------------------------|--------------------------|
| ▪ included your gross interstate wages when calculating your threshold allocation? | <input type="checkbox"/> | <input type="checkbox"/> |
| ▪ included all other group members' gross NSW and gross interstate wages when calculating your threshold allocation if you are the group's DGE? | <input type="checkbox"/> | <input type="checkbox"/> |
| ▪ deducted all workers' compensation payments, payments in respect of maternity or adoption leave, and other exempt wages? | <input type="checkbox"/> | <input type="checkbox"/> |
| ▪ reported all wages paid to apprentices and new entrant trainees, and then offset these amounts to claim your rebate? | <input type="checkbox"/> | <input type="checkbox"/> |

***Note:** this is a general guide only. Other liable wages such as third party payments, payments to expatriate or impatriate, or the liability for workers under employment agency contracts are not included in the above checklist.