

Payroll tax relief table

	QLD	NSW	VIC	TAS	ACT	WA	SA
Eligibility	<p>Available to employers:</p> <ul style="list-style-type: none"> who pay \$6.5 million or less in Australian taxable wages; or who have been negatively affected by coronavirus. 	Employers with taxable wages below \$10 million only, unless specified	Employers who pay annual taxable wages up to \$3 million		Employers with annual taxable wages up to \$10 million		
Refund of payroll tax	<p>Refund of two months of payroll tax.</p> <p>Must apply by 31 May 2020.</p>		All payroll tax paid in 2020 financial year will be refunded	Refund for nine months' payroll tax liability (April to December 2020) for employers with employees under 24 years of age			
No payment required	<p>Not required to pay payroll tax for three months.</p> <p>Must apply by 31 May 2020.</p>	No payment required for three months for those customers who pay and lodge monthly – March to May 2020.	For remainder of 2020 financial year. Must continue to lodge without payment.	<p>No payment required available to employers:</p> <ul style="list-style-type: none"> with annual wages up to \$5 million and affected by COVID-19 for last three months of 2020 financial year, April to June 2020; and in hospitality, tourism and seafood industries without restriction for last four months of 2020 financial year, March to June 2020. 	No payment required for employers in the hospitality, creative arts and entertainment industries for six months (April to September 2020).		No payment required for six months for employers with grouped annual payroll less than \$4 million (April to September 2020)

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Deferral of payroll tax	2020 calendar year (from March 2020 for monthly reporters) to 14 January 2021. Must continue to lodge without payment.	Following no-payment period, can request a further three month deferral Employers with taxable wages over \$10 million will be eligible for six months deferral.	Defer payroll tax liability relating to first quarter of 2021 financial year.		Can defer tax for 2021 financial year until 1 July 2022.	Defer until 21 July 2020 for employers who pay \$7.5million or less in taxable wages and have been directly or indirectly impacted by COVID-19.	Up to six months deferral for employers with grouped annual payroll above \$4 million Require evidence of impact on cash flow as a result of COVID-19.
Reductions		Tax liability reduction of 25% at lodgment of annual reconciliation					
Tax threshold		Payroll tax threshold increased to \$1 million on 1 July 2020				Payroll tax threshold increased to \$1 million on 1 July 2020	
Grants						One-off grant of \$17,500 for employers whose annual wages are between \$1 million and \$4 million (automatically paid)	