

Quick Reference Checklist

**Note:**

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

Have you included these in your NSW taxable wages?	Yes	No
<ul style="list-style-type: none"> ■ Salaries and wages <ul style="list-style-type: none"> ▶ Bonuses and commissions ▶ Piecework payments (remuneration per item, rather than by time) ▶ Contributions to shares and options schemes ▶ Make-up pay (additional payments in excess of workers' compensation) ▶ Directors' remuneration 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<ul style="list-style-type: none"> ■ Fringe benefits 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 	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> ■ Employer superannuation contributions All superannuation guarantee, salary sacrifice, or other payments 	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> ■ Employment termination payments (ETP) Any ETP amount that would be income taxable if paid to an employee 	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> ■ Payment to contractors under relevant contracts The labour content of all contracts is liable unless the contracts are specifically exempted by the payroll tax provisions 	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> ■ Allowances Allowances are liable, except the exempt portion of motor vehicle and overnight accommodation allowances 	<input type="checkbox"/>	<input type="checkbox"/>

Other considerations – have you:	Yes	No
<ul style="list-style-type: none"> ■ included your gross interstate wages when calculating your threshold entitlement? 	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> ■ included all other group members' gross NSW and gross interstate wages when calculating your threshold entitlement if you are the group's DGE? 	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> ■ deducted all workers compensation payments, and other exempt payments such as payments in respect of maternity or adoption leave? 	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> ■ 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 employees, or the liability for workers under employment agency contracts are not included in the above checklist.

Read more about liable wages at www.osr.nsw.gov.au or call **1300 139 815**.