



Housekeeping

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MUTED

Questions/Chat

Customer Education (to Me - Private):
Hi Corey

Me (to Customer Education - Private):
Hi

Customer Education (Organizer, Present) [Send]

Introduction to Land Tax
Webinar ID: 144-131-531

GoToWebinar

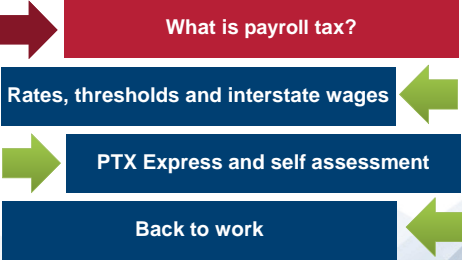
Agenda

- What is payroll tax?
- Rates, thresholds and interstate wages
- PTX Express and self assessment
- Back to work

Audience Poll:

How long has your organisation been registered to pay payroll tax?

Agenda



STATE REVENUE OFFICE
Tennessee

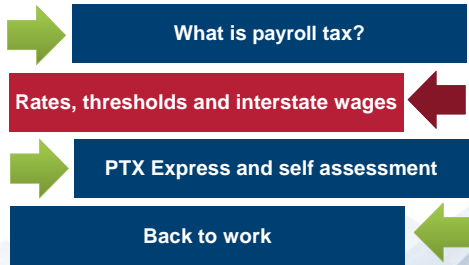
What is payroll tax?



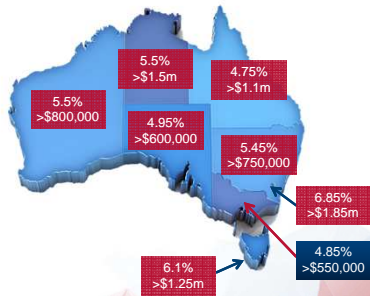
- **Self assessed** tax paid monthly by employers
- 'Wages' - employees or 'deemed employees'
- Apportioned tax free threshold amount for part year and/or interstate employers
- Harmonised legislation
- Liable employers are required to register for payroll tax

STATE REVENUE OFFICE
Tennessee

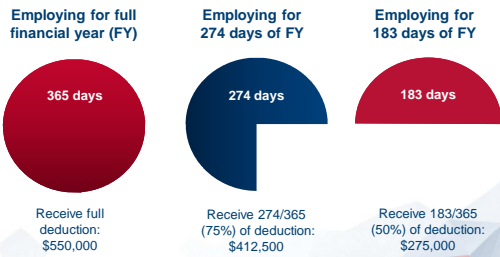
Agenda



Rates and thresholds



Deduction apportionment



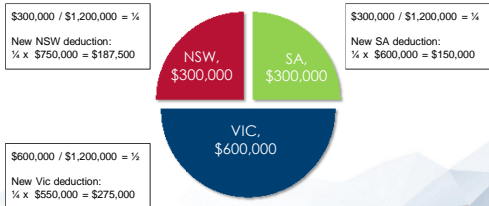
Audience Poll:

Does your organisation employ in one state or territory or multiple states and/or territories?

Deduction apportionment



Total Australian Wages \$1,200,000



Nexus provisions – PTA039



General rule

If an employee worked **solely** in one jurisdiction during month, payroll tax paid in that jurisdiction.

If an employee worked in **more than one** jurisdiction during month, payroll tax paid wherever:

1. Where is the employee's home (PPR) located?
2. Where is the employer's business registered?
3. Where were the wages received?
4. Where were the services mainly performed?

Agenda

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What is payroll tax?

Rates, thresholds and interstate wages

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PTX Express and self assessment

Back to work

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Don't forget to ask questions!

Type any questions you have into the question pane

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PTX Express functions

Lodge returns through PTX Express

Lodge monthly or annually

Monthly returns due by the 7th of the following month

Reconcile at the end of each financial year

You can make amendments to previous returns

Reset your password online

Manage user accounts and access levels

Change customer details

Change employer type, estimates, employment periods

Watch out for changing payment references

Registering for PTX Express

Visit our website
sro.vic.gov.au

Select 'Register for payroll tax'


Information required before you start:

- Legal Name
- ABN/ACN
- WorkCover Employer Number (WEN)
- Date you began to employ in Victoria and/or Interstate **Important: Record this date**
- Current year wage estimates for Victoria and/or Interstate
- Past four years wage details for Victoria and/or Interstate including superannuation and FBT
- Business activities you are engaged in
- Contact information including, name, phone number, email and address details

Group information (if applicable):

- List of group members including Designated Group Employer, Ordinary members and Interstate only members.
- Group members details including ABN and legal name
- Date you joined the group
- Current year wage estimates for the group for Victoria and/or Interstate
- Past four years wage details for the group for Victoria and/or Interstate

Common mistakes in PTX Express



- Employers not registering when required
- Late lodgement - returns must be lodged and paid by the due date (penalties and interest *may* apply)
- Out of date contact info - ensure all details are correct for security reasons
- Missing payments due to errors in payment references

Agenda

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What is payroll tax?

Rates, thresholds and interstate wages

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PTX Express and self assessment

Back to work

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Back to Work Scheme

Employers with new staff hired on or after 1 April 2015 will be able to claim payments from the Victorian Government under the Back to Work Scheme from 1 July 2015.

The Back to work scheme:

- Encourages and supports ongoing employment growth in Victoria
- Provides targeted financial assistance
- Assists with costs associated with hiring and training

And applies to:

- Eligible employers
- Eligible employees
 - Unemployed youth
 - Long term unemployed
 - Retrenched workers
- Eligible jobs



Detailed information, including eligibility requirements is available on our website.

Q&A



Any questions?

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contact@sro.vic.gov.au
132 161
