

Payroll Update and Key Dates to Remember

Key Dates

30th June (Wednesday)

Last day to have cheque cleared by the bank in order for the Superannuation paid to be Tax Deductible in the 2010 financial year. **Tip—make superannuation payments by the 25th June.**

14th July (Wednesday)

PAYG Payment Summaries must be issued to employees.

21 July (Wednesday)

Payroll Tax-remittance is due for June and Reconciliation for the year. (Refer to Quick Tip below).

28th July (Wednesday)

Superannuation: last date to pay required Superannuation Contributions for 2010 to avoid paying Super Guarantee Charge (this charge incurs penalties and amounts paid are not tax deductible).

2nd August (Monday)

WorkCover - All payees- 2009/2010 Reconciliation Statement and Remittance due (Refer to Quick Tip below)

16th August (Monday)

Payment Summaries must be sent to the Tax Office. Reconciliation due if not lodging electronically through your software package. Date for lodging Superannuation Guarantee Statement and paying Superannuation Charge (if applicable).

Reporting employees' extra super

The payment summaries for the 2009-10 year include a new field reportable employer super contributions.

You must include all reportable employer super contributions you make for an employee on their payment summary. Any one with a reportable employer super contribution amount must be issued with a payment summary.

Reportable employer super contributions are those contributions you make for an employee where all of the following apply:

- Your employee influenced the rate or amount of super you contribute for them.
- The contributions are additional to the compulsory contributions you must make under any of the following:
 - Super guarantee law
 - An industrial agreement
 - Trust deed or governing rules of a super fund
 - A federal, state or territory law.

Quick Tip

Revenue SA requires all Payroll Tax Annual Reconciliations to be completed via the internet. You will receive from Revenue SA in the forthcoming weeks a letter providing details of a login and password to be used at Revenue SA's Website(RevNet) <http://www.revnet.sa.gov.au> to complete your annual return.

Workcover Reconciliations can also be completed online at their Website <https://internet.workcover.com/secure>. You will receive from Workcover a letter providing details of a User Name and Password.

The table below lists common remuneration items that need to be included in your annual reconciliations.



**Refer Disclaimer Issue 55 June 2010*

Remuneration	Superannuation	Workcover	Payroll Tax
Salary and Wages Payments	Yes	Yes	Yes
Sick Leave	Yes	Yes	Yes
Overtime	No	Yes	Yes
Commissions	Yes	Yes	Yes
Annual and Long Service Leave Taken	Yes	Yes	Yes
Accrued Annual and Long Service Leave paid on Termination	No	No	Yes
Employer and Sacrificed Superannuation	No	Yes	Yes
Allowance by way of unconditional extra payment (e.g. first aid, site, dirt)	Yes	Yes	Yes
Expense allowance expected to be fully expended	No	No	No
Shift Loadings	Yes	Yes	Yes
Performance Bonus	Yes	Yes	Yes
Christmas Bonus	Yes	Yes	Yes
Work Reimbursements	No	No	No
Lump Sum Payments on Termination e.g. Eligible Termination Payments, payment in lieu of notice, redundancy pay	Payment in lieu of notice - Yes Redundancy Payment - No	No	ETP's - Yes (5% of pre 83) (100% of post 83) Tax Free Portion of Redundancy Pay - No