

Payroll tax
+
Know your obligations



Getting it right

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1. What is payroll tax?

Each state and territory have its own payroll tax legislation, with different rates and thresholds.

Payroll tax is assessed on the wages paid or payable to employees, including directors and contractors, by an employer (or group of employers) whose total Australian taxable wages exceed the threshold amount.

Liability for payroll tax

If you're an employer who pays wages in NSW, you must register for payroll tax if your total Australian wages exceed the relevant monthly threshold.

Wages are generally defined as payments to employees for work performed and can include salaries, bonuses, commissions and superannuation.

However, the definition of 'wages' for payroll tax purposes can also include shares and options payments, payments to contractors (unless an exemption applies), payments from employment agents to their on-hired workers, payments to company directors, and other payments.

For more detail on what is defined as wages, see the section titled 'what are liable wages', later in this guide.

It is important to be aware that if you are a member of a group, the total Australian wages paid by all members of the group are combined to determine whether you should register for payroll tax.

Read more about how to determine if you are part of a group on our grouping page.

Rates and thresholds

The threshold for the 2019/20 tax year is \$900,000 and the current payroll tax rate is 5.45 per cent.

As part of the 2018 NSW budget, the government committed to increasing the payroll tax threshold over a four-year period:

Tax year	Threshold
1 July 2018 to 30 June 2019	\$850,000
1 July 2019 to 30 June 2020	\$900,000
1 July 2020 to 30 June 2021	\$950,000
1 July 2021 to 30 June 2022	\$1 million

To help you monitor and determine whether you should register for payroll tax, the following monthly thresholds should be used.

These monthly thresholds are calculated using the number of days in the month, divided by the number of days in the year, multiplied by the annual threshold.

The monthly threshold amounts for 2019/2020 are:

Days in the month	Threshold
29	\$71,311
30	\$73,770
31	\$76,230

It is important to be aware that you won't receive the full threshold if:

- you pay wages for **only part of the year**,
- you also pay wages **in another state or territory**; or
- you're **part of a group** (as only one threshold applies to the whole group).

2. Do I need to register?

As an employer who pays wages in NSW, you need to register for payroll tax if, during any one month, your total Australian wages are above the relevant monthly threshold.

If you are a member of a group, you need to consider the total Australian wages paid by all members of the group and if during any one month, the total Australian wages exceeds the monthly threshold, you need to register for payroll tax.

When registering, you will need to know if you are a member of a group and estimate your payroll tax for the financial year. This will then be used to help determine if you will need to lodge and pay on a monthly or annual basis.

If the estimated tax payable for the financial year is:

- \$20,000 or less, you can lodge and pay annually
- more than \$20,000, you must lodge and pay monthly – and complete an annual reconciliation.

Calculate your monthly payroll tax

If you have an annual tax payable amount less than \$150,000 for the previous financial year, you can now use the estimate calculation method to estimate your liability.

When you have determined your monthly tax payable, make the payment by the due date or let us know if it's a nil liability.

Your **monthly payment** or 'nil return' is due seven days after the end of each month, or the next business day if the seventh day is on a weekend or public holiday.

You can login to the calculator using:

- your client ID and correspondence ID (from your most recent Revenue NSW correspondence)
- your correspondence ID is only valid for 12 months.

Actual wage calculation method

To use the actual wage calculation method, you'll need:

Your NSW wages

You will need:

- salaries and wages
- fringe benefits
- employer superannuation contributions
- termination payments
- contractor payments
- allowances
- bonuses and commissions directors' fees
- shares and options apprentice
- trainee wages.

For more information, read the checklist of liable and exempt items.

Your total interstate wages

Total **interstate wages** comprise all those wage components that are liable for payroll tax in the state or territory where the interstate wages are paid.

Grouping information

If you're a **member of a group** and are claiming the threshold, or you are the nominated group single lodger, you also need:

- gross NSW wages paid by other members of the group gross interstate
- wages paid by other members of the group.

Saving your information

You can save the information entered and return to complete the form later.

- You can see previous monthly calculations and modify the calculation for each month.
- All saved monthly calculations can be viewed through the 'Return History Summary' screen.

Estimate calculation method

Existing taxpayer

If you had a payroll tax liability in NSW less than \$150,000 in the previous financial year, you'll need to calculate your estimate using the following examples as a guide.

Example 1: Vanilla Pty Ltd employed for the full 2018/19 financial year (365 days), with a total NSW payroll tax liability of \$35,000.

Calculation of estimate - existing taxpayer	Employed for all the previous financial year
(Total tax payable in previous financial year x 1 + current rate*) / total number of days employed in previous financial year	$(35,000 \times 1.03) / 365 = 98.77$
Daily estimate x (365/12)	$98.77 \times (365/12) = \$3,004$
Monthly estimate for July - May	\$3,004

Example 2: Strawberry Pty Ltd began employing in Australia on 1 October 2018 and, therefore, only employed for 273 days in the 2018/19 financial year. Their total NSW payroll tax liability for the previous financial year was \$25,000.

Calculation of estimate - existing taxpayer	Employed for part of the previous financial year
(Total tax payable in previous financial year x 1 + current rate*) / total number of days employed in previous financial year	$(25,000 \times 1.03) / 273 = 94.32$
Daily estimate x (365/12)	$94.32 \times (365/12) = \$2,869$
Monthly estimate for July - May	\$2,869

*The current rate is 3%.

New taxpayer

If you didn't have a payroll tax liability in NSW for the previous financial year, you'll need to have paid payroll tax for at least three separate months in the current financial year before you can use the estimate method

Example 3: Chocolate Pty Ltd started employing in NSW as of 1 July 2019 and paid payroll tax of \$6,000 in the current financial year for the months of July, August and September (a total of 92 days). They have decided to use the estimate method for the remainder of the financial year.

Calculation of estimate - new taxpayer	Payments paid for 3 months of the current financial year
Total tax paid in the current financial year / total number of days to which the paid payroll tax relates to.	$6,000 / 92 = 65.22$
Daily estimate x (365/12)	$65.22 \times (365/12) = \$1,984$
Monthly estimate for October - May	\$1,984

Example 4: Caramel Pty Ltd started employing in NSW as of 1 August 2019 and paid payroll tax of \$15,000 in the current financial year for the months of August, September, October and November (a total of 122 days). They have decided to use the estimate method for the remainder of the financial year.

Calculation of estimate - new taxpayer	Payments paid for 4 months of the current financial year
Total tax paid in the current financial year / total number of days to which the paid payroll tax relates to.	$15,000 / 122 = 122.95$
Daily estimate x (365/12)	$122.95 \times (365/12) = \$3,740$
Monthly estimate for December - May	\$3,740

Once you've determined your estimate amount, you can enter and save the amount for a month, and/or for the remaining months of the financial year, in the monthly calculator. You can also schedule your direct debit payments.

Using the estimate option in the monthly calculator won't pre-populate your estimate amounts in your annual reconciliation at the end of the financial year.

Monthly example calculations for the 2019-20 financial year

The payroll tax rate is 5.45 per cent. From 1 July 2019, the threshold is \$900,000. Your monthly threshold is calculated using the number of days in the month, divided by the number of days in the year, multiplied by the threshold.

Non-grouped employer paying wages in NSW only

The payroll tax liability if your NSW wages for the full month of July are \$115,000.

Calculation of threshold for period of employment	Monthly - full period
(Number of days employing x threshold) / Number of days in the period	$(31 \times \$900,000) / 366 = \$76,230$ If employing for less than a full month, use the number of actual employment days.
Calculation of employer's tax payable for the period	
(Employers NSW wages - threshold for the period) x tax rate on the balance	$(\$115,000 - \$76,230) \times 5.45\% = \$2,112.97$

Non-grouped employer paying wages in NSW and interstate

The payroll tax liability if your NSW wages for the full month of April 2019 are \$115,000 and interstate wages are \$50,000. Making your total Australian wages \$165,000.

Calculation of threshold for period of employment	Monthly - full period
(Number of days employing x threshold) / Number of days in period	$(30 \times \$900,000) / 366 = \$73,770$ If employing for less than a full month, use the number of actual employment days.
(NSW wages x threshold) / Employer's total Australian wages	$(\$115,000 \times \$73,770) / \$165,000 = \$51,415$
Calculation of employer's tax payable for the period	
(Employers NSW wages - threshold for the period) x tax rate on the balance	$(\$115,000 - \$51,415) \times 5.45\% = \$3,465.38$

Grouped employer paying as the designated group employer

The payroll tax liability if your business is grouped with another business for the full month of November 2018.

Your NSW wages are \$80,000, the other group members total NSW wages are \$50,000 and the group's total Australian wages are \$200,000.

Calculation of threshold for period of employment	Monthly - full period
(Number of days employing x threshold) / Number of days in period	$(30 \times \$900,000) / 366 = \$73,770$ If employing for less than a full month, use the number of actual employment days.
(Total NSW wages of group x threshold) / Total Australian group wages	$(\$80,000 + \$50,000) \times \$73,770 / \$200,000 = \$47,951$
Calculation of employer's tax payable for the period	
(Employers NSW wages - threshold for the period) x tax rate on the balance	$(\$80,000 - \$47,951) \times 5.45\% = \$1,746.67$

You will also be asked to provide information about your business and your grouping status when you register.

You can register for payroll tax on our register for payroll tax page.

Am I grouped?

Before you register for payroll tax, you must determine your grouping status.

Non-grouped employer

If you're not grouped with any other business, you must register as a non-grouped employer.

Grouped employer

If you're grouped with another business, you must register as a grouped employer, but you must know your lodging status.

You have two options:

- Grouped employers must nominate a designated group employer (DGE) for their group. If you're not the DGE, you don't receive any threshold entitlement and will lodge and pay as a non-threshold claimer. To qualify as a DGE and receive the threshold, your wages must exceed the threshold for the month.
- If none of the members qualify as a DGE, or they wish to lodge a joint return, a group single lodger (GSL) must be nominated and they must lodge and pay payroll tax on behalf of all members of the group.

For more information on DGE and GSL, read the [grouping](#) page on our website.

Use our payroll tax assist tool to help you determine if you are meeting your obligations. [Payroll tax assist](#)

3. When and how do I pay?

Payment due dates

If you are required to lodge monthly, your payroll tax payment (or advice of a nil return) is due on or by the 7th of each month. If the 7th is a weekend or public holiday, the due date is the next business day.

All customers, whether on a monthly or annual lodgement frequency are required to lodge an annual reconciliation and pay any outstanding liability by 28 July each year.

Payment methods

Direct Debit

You can pay your payroll tax by **direct debit**.

Electronic Funds Transfer (EFT)

BSB	032 001
Account no	205 573
Account name	OSR EPS Tax Remitting Account
SWIFT Code	WPACAU2S
Lodgement reference	Electronic payment code (from your letter or via your online account (new window))

Pay by BPAY

Contact your bank or financial institution to pay by **BPAY**.

Pay in person at Australia Post

Visit any **Australia Post Office** to pay by cash, cheque or EFTPOS.

Overseas electronic funds transfer (EFT)

Bank name	Westpac
Address	Level 3, 275 Kent Street, Sydney NSW 2000, Australia
SWIFT Code	WPACAU2S
Account Holder Address	132 Marsden Street, Parramatta NSW 2150
BSB	032 001
Account no	205 573
Account name	OSR EPS Tax Remitting Account
Lodgement reference	Electronic payment code (from your letter or via your online account)

Pay by credit card

You can **pay by credit card**. A surcharge applies.

Pay by phone

Call us on **1300 363 291**. We accept Mastercard or Visa.

Payment Terms

A surcharge of 0.4 per cent applies to each credit card payment. Read the payroll tax online payment **terms and conditions**.

Having trouble paying?

Please contact Revenue NSW if you are unable to pay the amount in full by the due date as depending on your circumstances and instalment arrangement may be negotiated.

4. How do I lodge returns?

If you lodge and pay payroll tax monthly, you can **use the monthly calculator**

Our online calculator helps you work out your monthly tax liability. When you have determined the amount payable, make the payment by the due date or tell us if it's a nil liability.

To use the monthly calculator, you will need to know:

- your taxable NSW wages,
- your total interstate wages (if applicable), and
- **grouping information**
- You can **view example calculations for the 2019-20 financial year** on our lodge your return page.

Annual reconciliation

All payroll tax customers are required to lodge an annual reconciliation by 28 July each year (or the next business day if that date falls on a weekend).

If you have all the required information, it should take about 30 minutes to complete your annual reconciliation.

To lodge your annual reconciliation, you will need:

- your ABN or ABRN
- the start and end dates that you employed during the year, if you employed for less than the full financial year,
- your total NSW wages
- your taxable interstate wages (if applicable)
- the number of apprentices and trainees you employed during the year (if applicable).

If you are a member of a group and are claiming the threshold, or you are the group single lodger, you also need:

- taxable NSW wages paid by other members of the group
- total interstate wages paid by other members of the group, and
- NSW client IDs of all group members (if applicable).

5. What happens if I don't register for payroll tax, lodge or pay on time?

Payroll tax audits

We rely on you to voluntarily self-assess and comply with your payroll tax obligations.

We regularly conduct audits to make sure businesses are paying the correct payroll tax. We'll audit you if you fail to register with us for payroll tax, or we think you've understated your wages.

Sometimes, errors occur because you don't fully understand the legislative requirements. We'll help you bring your tax affairs up-to-date and understand any future payroll tax obligations.

Our audits also help us determine what our customers need to know, and how we can improve policies and legislation.

Penalties

Penalties will generally apply if the tax is underpaid or not paid when due. The penalty depends on the level of fault and is outlined in the Taxation Administration Act 1996.

When you've taken reasonable care to comply or where circumstances occurred beyond your control, no penalty will apply. However, when you've intentionally disregarded the law, penalties up to 75 per cent of the unpaid tax will apply.

Voluntary disclosure before or during the audit can give you a reduced penalty. On the other hand, hindering or obstructing the auditor, or concealing information, will result in increased penalties.

Interest

Interest may be charged for a tax default, depending on the circumstances. Read more on our [interest and penalty tax page](#).

6. What are liable wages?

Wage type	Liability status	Comments
<u>Accommodation allowances</u>	<u>Exempt component applies</u>	
Adoption leave	Exempt up to 14 weeks full-time or equivalent period if paid at a reduced rate of pay	Paid in addition to normal leave
<u>Allowances</u>	Liable	All types liable except for exempt component for motor vehicles and accommodation
<u>Apprentice wages</u>	Liable	Rebate scheme applies
Back pay	Liable	
Benefits	Liable	
<u>Bonuses</u>	Liable	
<u>Commissions</u>	Liable	
<u>Contractor payments under a relevant contract</u>	Liable unless exemption applies	Relevant contract provisions may apply
Defence Force payments	Exempt	For time taken as military leave
<u>Directors fees</u>	Liable	
Dividends	Not liable	Return on investment is not liable
Early retirement scheme benefits	Liable (income taxable component only)	
<u>Employment termination payment</u>	Liable (income taxable component only)	Statutory redundancy components not liable
Emergency operations	Exempt	For wages paid to a volunteer member involved in emergency operations
<u>Employment agency payments</u>	Liable	Employment agency itself is liable for on- hire contracts unless end user is exempt

Wage type	Liability status	Comments
Free holidays	Liable	As per <i>Fringe Benefits Tax Assessment Act 1986</i>
Fringe benefits	Liable	As per <i>Fringe Benefits Tax Assessment Act 1986</i>
Gifts related to service	Liable	
Gifts unrelated to service	Not liable	Fringe benefits tax limits apply
Golden handshakes	Liable	Employment termination payment
Gross wages	Liable	
Holiday pay	Liable	
Indigenous employees (payments made to)	Exempt under certain conditions	Wages exempt if an approved project
Jury duty (employer payments)	Liable	Payments made by an employer to an employee are liable wages
Jury duty (court payments)	Not liable	Payments made by the court system to an employee are not liable wages
Leave paid out	Liable	All unused leave paid out
Leave loading	Liable	
Living away from home allowance	Liable	As per <i>Fringe Benefits Tax Assessment Act 1986</i>
Loans	Liable	As per <i>Fringe Benefits Tax Assessment Act 1986</i>
Long service leave	Liable	
Make up pay	Liable	Payments additional to compulsory workers compensation amounts
Maternity leave	Exempt up to 14 weeks full-time or equivalent period if paid at a reduced rate of pay	Paid in addition to normal leave
Meal money	Liable	Declared as an allowance
Motor vehicles	Liable	As per <i>Fringe Benefits Tax Assessment Act 1986</i>
Motor vehicle allowances paid as flat or fixed amount	Exempt component applies	Applies to business use of private vehicles
Motor vehicle allowances paid on per kilometre basis	Not liable	Applies to business use of private vehicles. The car expense payment is exempt under the <i>Fringe Benefits Tax Assessment Act 1986</i>
Overtime	Liable	
Paid parental leave (PPL) paid by the Commonwealth Government	Not liable	
Partnership drawings	Not liable	
Paternity leave	Exempt up to 14 weeks full-time or equivalent period if paid at a reduced rate of pay	Paid in addition to normal leave

Wage type	Liability status	Comments
Payments in lieu of notice	Liable	Employment termination payment
Piece work payments	Liable	For payments by quantity of output
Portable long service leave fund payments	Not liable	
Prizes	Liable	As per <i>Fringe Benefits Tax Assessment Act 1986</i>
Quarters/housing	Liable	As per <i>Fringe Benefits Tax Assessment Act 1986</i>
Redundancy payments	Liable (income taxable component only)	Statutory redundancy component not liable
Reimbursements	Not liable	Must be a business expense which is accounted for
Retirement payout	Liable	All unused leave is liable
Severance payments	Liable	Employment termination payment
Service contracts (Contract of service)	Liable	If there is an employer/employee relationship
Shares/options scheme	Liable	Declare market value at granting or vesting date (conditions apply)
Shift allowances	Liable	
Sick leave	Liable	
Staff discounts	Liable	As per <i>Fringe Benefits Tax Assessment Act 1986</i>
Study leave	Liable	
Subcontractors	Liable unless exemption applies	Relevant contract provisions may apply
Subscriptions	Exempt component applies	As per <i>Fringe Benefits Tax Assessment Act 1986</i>
Superannuation	Liable	Including all lump sum and pre-tax effective salary sacrifice amounts
Termination payments	Liable (income taxable portion only)	Statutory redundancy components not liable
Tool allowances	Liable	
Trainee wages	Liable	Rebate scheme applies Travel allowances
Trust distributions	Not liable	
Wage type	Liability status	Comments
Uniform allowance	Liable	
Unused leave	Liable	Termination payments
Volunteer firefighters	Exempt	For wages paid while involved in fire fighting activities
Vouchers	Liable	As per <i>Fringe Benefits Tax Assessment Act 1986</i>
Workers compensation	Not liable	Only statutory compulsory amounts are not liable - any employer make-up pay is liable

7. What records must I keep?

You must keep records for at least five years. Records must be:

- sufficient for a payroll tax liability to be properly assessed in English, or a form easily translated to English
- readily available to us, if required.

If you're selected for an audit, you may be asked to provide:

- balance sheets (with notes)
- trading and detailed profit and loss statements superannuation reports for employees and directors
- end-of-year employee and management payroll summary reports, including year-to-date for the current financial year
- fringe benefit tax (FBT) returns
- general ledger accounts detailing payments made to contractors or subcontractors engaged by the business, including copies of invoices
- letter from the NSW Department of Industry approving any apprentices or trainees for whom you wish to claim a payroll tax rebate
- details and supporting documentation for any share and option schemes for directors and/or employees, including any schemes operated by parent and/or overseas companies
- details of shareholders, directors and beneficiaries of the business, and their interest in other businesses or entities, if applicable
- details and supporting documentation for any payments treated exempt from payroll tax, such as maternity leave
- details of arrangements with contractors

If you're a member of a group for payroll tax, you must have copies of the above records for all group members.

8. Common errors

Getting payroll tax right from the start is important. We find that many employers owe additional payroll tax because they're not declaring the correct amount of liable wages. These employers are often subject to penalty tax and interest, in addition to the unpaid tax.

Don't let this happen to you.

To help you get it right, here are a few suggestions on how to avoid the most common errors that businesses make when calculating their payroll tax liability:

- **Superannuation** – all contributions to superannuation you make on behalf of an employee are liable for payroll tax. This also includes superannuation payments exceeding the superannuation guarantee charge, salary sacrifice amounts, and additional superannuation paid to a director outside of the payroll system.
- **Grouped businesses** – for payroll tax purposes, your business may be grouped with other businesses if there is a link between them. Grouping can occur regardless of where the businesses operate. This will have implications on your threshold entitlements.
- Payments to **contractors or consultants** providing services under a contract are liable for payroll tax unless, one of the seven exemptions apply. You must keep evidence to substantiate your claim for an exemption.
- **Apprentice/trainee rebates** – you can only claim the rebate on apprentices and new entrant trainees, not existing worker trainees. These employees must also be registered with the NSW Department of Industry for the duration of their qualification.
- **Fringe benefits** – all taxable fringe benefits are liable for payroll tax.
- **Interstate wages** – you must include wages paid in other Australian states or territories when you lodge your NSW payroll tax returns. Your business can't claim the full threshold in NSW because of interstate wages.

9. What to be aware of as your business grows

As your business grows, you should regularly check that you're still meeting your obligations. Here are a few things to keep in mind.

Grouping

For payroll tax purposes, **businesses can be grouped** with other businesses if there is a link between the companies. **Grouping** can occur regardless of where the businesses operate. Grouping has important implications for calculating threshold entitlements.

Where a group exists:

- the threshold entitlement is based on the proportion of NSW wages against total Australian wages
- a single threshold deduction applies to the group
- every member of the group is liable for any outstanding payroll tax of other group members.

Contractors

Payments to **contractors** are liable for payroll tax, unless an exemption applies. To determine if an exemption applies, check:

- if the contractor is an **employee**, even if they have an ABN or call themselves a 'contractor'
- if your contract is an **employment agency** contract.

You can't claim an exemption if the contractor is an employee or if you're an **employment agency contract**.

See the **ATO employee or contractor decision tool** and **Revenue Ruling PTA 038** to help you decide if the contractor is an employee.

Apprentice and trainee wages

If you employ apprentices or trainees and want to calculate the apprentice/trainee rebate, you'll need to:

1. Include all apprentice and trainee wages and work out your payroll tax payable
2. Exclude all apprentice and trainee wages and work out your payroll tax payable
3. Subtract calculation 2 from calculation 1 = apprentice/trainee rebate.

Shares and options

If some or all your wages are paid as part of an **employee share scheme**, you should include these in your payroll tax returns.

Employment agents

Under an **employment agency** contract, an employment agent obtains the services of a worker for a client. All the payments made by the employment agency for the services of the worker are deemed to be wages on which payroll tax is payable.

Fringe benefits

All taxable **fringe benefits** under the *Fringe Benefits Tax Assessment Act 1986* are liable for payroll tax. If the benefit is exempt or has a nil value, it's not liable for payroll tax.

10. Industry-specific payroll tax

Some industries have unique payroll tax issues. We have outlined a breakdown by **industry sector** to provide further information.

Cleaning and Security

Some businesses in **cleaning** or **security** industries incorrectly declare group members, falsely claim contractors exemption, or misunderstand employment agency provisions, which can result in significant payroll tax liabilities.

If you get workers to work “in and for the conduct of” your client’s business, your cleaning or security business might be an **employment agency**. As an employment agency, you cannot claim contractor exemptions.

Payroll processors

As a **payroll processor**, you must pass on payroll tax to the relevant state revenue offices.

Some contracted payroll processors are not passing on payroll tax, even after receiving the funds from the employer. Employers must then meet their outstanding tax liabilities and attempt to recover the amounts already paid to the payroll processor.

Real estate

Real estate businesses often make mistakes with conjunction arrangements and these mistakes can have significant payroll tax consequences.

A conjunction arrangement is when real estate agents share commissions on the sale of a property. The arrangement is common and widely accepted within the industry. Generally, there are no payroll tax consequences for the commission paid under an external conjunction arrangement. However, there can be significant payroll tax consequences if an internal conjunction arrangement is treated incorrectly.

Building and construction

Some businesses in **building and construction industry** do not correctly apply the contractor exemptions.

If you engage contractors in place of employees to provide labour to your business, it is likely these payments are liable wages. Other common issues in relation to this industry are:

- Incorrectly believe that if a contractor has an Australian Business Number (ABN) or is incorporated, then the contractor is not liable for payroll tax. Payroll tax can capture payments to contractors who have ABNs and operate through various entities, for example, sole traders, companies, trusts and partnerships.
- Fail to maintain supporting evidence for exemption claims.

11. Compliance

Audits

We select audits from research, data mining and data-matching programs. Some cases are selected randomly from an industry or customer group.

Employer questionnaire

If you're not registered for payroll tax and receive a notice of investigation from us, you must complete the employer questionnaire. When you finish, upload the questionnaire or email it back to us, together with your records.

What to expect if you're selected for an audit

Visit our [compliance page](#) for more information on what to expect if you're selected for an audit.

Objections and appeals

If you're not satisfied with any assessment of liability or decision, you can lodge a **formal objection** in writing.

- You have 60 days from the date of the assessment, or the decision, to lodge an objection.
- Your objection will be considered by independent staff who work in a separate review unit.

If you remain dissatisfied, you can ask for a further review through the NSW Civil and Administrative Tribunal (NCAT) or the NSW Supreme Court.