

SOUTH AUSTRALIA SALARY AND WAGES COMPLIANCE MATRIX



Payments to an employee need to be included	PAYG Payment Summary	Super 9.5%	Return to Work SA	Payroll Tax (SA)
Ordinary salary or wages				
Ordinary hours per award or agreement	Yes	Yes	Yes	Yes
All hours if no ordinary hours of work stipulated (i.e. salary)	Yes	Yes	Yes	Yes
Casual employee – Shift-loadings Overtime payments	Yes Yes	Yes No	Yes Yes	Yes Yes
Piece-rates – no ordinary hours of work stipulated	Yes	Yes	Yes	Yes
Overtime				
Overtime hours - award stipulates ordinary hours to be worked and employee works additional hours for which they are paid overtime rates	Yes	No	Yes	Yes
Overtime hours – agreement prevailing over award	Yes	No	Yes	Yes
Casual employee whose hours are paid at overtime rates due to a 'bandwidth' clause	Yes	No	Yes	Yes
Overtime component of earnings based on 'hourly driving rate' formula stipulated in award	Yes	No	Yes	Yes
Fringe Benefits				
Fringe Benefits	Yes / No* Yes, if total taxable value exceeds \$2,000	No	Yes #	Yes At type 2 grossed up amount
Contractors				
Independent Contractor (contract for service)	Yes / No Speak to your accountant	No	No	No
Independent Contractor (contract wholly or principally for labour)	Yes / No Speak to your accountant	Yes	Yes / No conditions apply	Yes / No conditions apply
Contract of Service (under employment contract)	Yes	Yes	Yes	Yes
Directors' Remuneration				
Non-working	Yes	Yes	No	Yes
Working	Yes	Yes	Yes	Yes
Allowances				
Allowance by way of unconditional extra payment	Yes	Yes	Yes	Yes
Allowance for expected deductible expenses i.e.tools, laundry	Yes*	No	Yes	Yes
Allowance for expected non-deductible expenses i.e. part-day travel, motor vehicle travel for non-work related time	Yes	Yes	Yes	Yes
Danger allowance	Yes	Yes	Yes	Yes
Retention allowance	Yes	Yes	Yes	Yes
Hourly on-call allowance in relation to ordinary hours of work	Yes	Yes	Yes	Yes
Hourly on-call allowance in relation to work outside of ordinary hours	Yes	No	Yes	Yes
Motor Vehicle Allowance – allowance not in excess of business kilometres travelled x ATO cents per kilometre rate (not limited to 5000km)	Yes*	No	No	No
Motor Vehicle Allowance - allowance in excess of business kilometres travelled x ATO cents per kilometre rate	Yes*	Yes	Yes	Yes
Accommodation Allowance < ATO reasonable amount expected to be fully expended	No	No	No	No

* Separately reportable. Do not include in Gross Payments

Do not include these payments if the fringe benefit is not a quantifiable monetary value

Payments to an employee to be included	PAYG Payment Summary	Super 9.5%	Return to Work SA	Payroll Tax (SA)
Payment of expenses				
Reimbursement	No	No	No	No
Petty cash	No	No	No	No
Reimbursement of travel costs	No	No	No	No
Payments for unfair dismissal	ETP Payment Summary	No	No	Yes / No Any amounts which are exempt from income tax are exempt for payroll tax
Workers' Compensation (if reimbursed by Return to Work SA)				
Returned to work	Yes	Yes	No	Yes
Not working	Yes	No	No	No
Leave payments				
Annual leave	Yes	Yes	Yes	Yes
Parental Leave - Maternity, Paternity and Adoption Leave	Yes	No	No If under the Paid Parental Leave Act	No 14-week exemption
Ancillary Leave – e.g. Jury Duty, Defence Forces Reserves Leave	Yes	No	Yes	Yes
Long Service Leave	Yes	Yes	Yes	Yes
Sick Leave	Yes	Yes	Yes	Yes
Leave Loading (documented and directly attributable to lost ability to work overtime)	Yes	No	Yes	Yes
Leave Loading (other)	Yes	Yes	Yes	Yes
Construction Industry Long Service Leave Contributions	No	No	Yes	No
Termination payments				
Termination payments – unused annual leave/long service leave	Yes	No	No	Yes
Employment Termination Payments (ETPs) - e.g.Redundancy Payments, Golden Handshakes, etc.	Yes ETP payment summary	No	No	Yes / No Any amounts which are exempt from income tax are exempt for payroll tax
Employment Termination Payments (ETPs) - Payment in Lieu of Notice	Yes ETP payment summary	Yes	No	Yes / No As above
Bonuses				
Performance bonus	Yes	Yes	Yes	Yes
Bonus labeled as ex-gratia but in respect of ordinary hours of work	Yes	Yes	Yes	Yes
Christmas bonus	Yes	Yes	Yes	Yes
Bonus in respect of overtime only	Yes	No	Yes	Yes
JobKeeper				
JobKeeper Top Up payments	Yes	No	No	No
JobKeeper Payments while working	Yes	Yes	No	No

Also note superannuation is not required if:

- The employee earns less than \$450 of gross payments in a given month (please review award as this can vary dependent on the award)
- The employee is under 18 and working less than 30 hours per week

Note: for Return to Work SA and payroll tax purposes, all superannuation contributions are included in employee remuneration. For Return to Work SA: total remuneration reported is to include apprentices and eligible trainees in addition to the separate disclosure of amounts paid to apprentices and eligible trainees.

Disclaimer: The information provided in this information sheet does not constitute advice. The information is of a general nature only and does not take into account your individual financial situation. It should not be used, relied upon, or treated as a substitute for specific professional advice. We recommend that you contact AIM Accountants before making any decision to discuss your particular requirements and circumstances. This information should be used in conjunction with a review of the particular industry award. Current as at 1 July 2020.