

Summary of the COVID-19 Payroll Tax relief measures by State/Territory

This table is to be read in conjunction with the accompanying article *COVID-19 Payroll Tax relief measures* .

State	Measure	Eligibility threshold			Automatic vs Application	For further information (links valid as at 13 April 2020)
		Wages Threshold for employer	Grouped wages?	Australia-wide wages?		
Victoria	No PRT FY2020 (refunds of amounts already paid and no further payments required)	Less than \$3m wages	No	No	Vic SRO currently contacting eligible businesses via email.	Refer here.
	Payments for July-September 2020 deferred to 21 January 2021	Less than \$3m wages	No	No	Vic SRO currently contacting eligible businesses via email.	Refer here.
Tasmania	Waiver of PRT for the 2019-20 year (refunds to be provided for amounts paid)	N/A - applies to employers in hospitality, tourism and seafood industries. However, Tasmanian wages must constitute at least 50% or more of the entity's (or group's) Australian wages.			Entities to lodge application form with Tas SRO.	Refer here.
	Waiver of PRT for the 2019-20 year (refunds to be provided for amounts paid)	Less than \$5 million for the 2019-20 year and Tasmanian wages must constitute at least 50% or more of the entity's (or group's) Australian wages.	Yes	Yes	Entities to lodge application form with Tas SRO.	Refer here.
	One-year PRT rebate commencing 1 April 2020	N/A - applies to employers paying PRT who employ new young employees aged 24 and under employed at a point between 1 April and 31 December 2020			To be confirmed.	Refer here.
New South Wales	25% reduction in the FY2020 annual PRT liability on lodgement of annual reconciliation	Less than \$10 million for the 2019-20 year	Yes	Yes	Automatically applied.	Refer here.
	Deferral of PRT payments for up to 6 months starting from the March 2020 return period.	Less than \$10 million for the 2019-20 year (for those months not subject to the reduction) More than \$10 million for the 2019-20 year	Yes	Yes	To be confirmed.	Refer here.
	PRT threshold increase to \$1 million from 1 July 2020	All employers	N/A	N/A	Automatically applied.	Refer here.
South Australia	Waiver of PRT for the return periods of March 2020 to August 2020	Less than \$4 million for the 2018-19 year	Yes	Yes	SA OSR to notify eligible businesses through RevenueSA Online	Refer here.

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		Wages Threshold for employer	Grouped wages?	Australia-wide wages?		
	Deferral of PRT payments for the return periods of March 2020 to August 2020 until October 2020	More than \$4 million for the 2018-19 year who have been significantly impacted by COVID-19	Yes	Yes	Entities to apply online.	Refer here.
Northern Territory	Existing PRT "hiring resident employees" exemption extended	N/A - applies only in relation to wages paid to Territory residents who are hired before 1 July 2021			Entities to apply via INTRA	Refer here.
	Waiver of PRT for six months from 1 April 2020	Less than \$7.5 million where turnover has been reduced by at least 30% because of COVID-19	TBC	TBC	To be confirmed.	Refer here.
	Deferral of PRT payments for six months from 1 April 2020.	More than \$7.5 million where turnover has been reduced by at least 50% because of COVID-19	TBC	TBC	To be confirmed.	Refer here.
Australian Capital Territory	Waiver of PRT from April to September 2020	N/A - applies to employers whose operations are directly affected by the 'prohibited activities list'.			Entities to apply online.	Refer here.
	Defer payment of FY2021 PRT, interest free until 1 July 2022	Less than \$10 million	Yes	Yes	Entities to apply online.	Refer here.
Western Australia	One-off grant of \$17,500	FY2019 wages were more than \$1 million but less than \$4 million	Yes	Yes	Automatically paid from July.	Refer here.
	Waiver of PRT for March to June 2020	Less than \$7.5 million for 2019-20 year	Yes	Yes	Automatically applied if the entity's grouped wages as at 29 February 2020 was less than \$5 million. All other eligible entities will need to apply for a deferral until lodgement of the annual reconciliation.	Refer here.
	PRT threshold increase to \$1 million from 1 July 2020	All employers	N/A	N/A	Automatically applied.	Refer here.

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		Wages Threshold for employer	Grouped wages?	Australia-wide wages?		
Queensland	Refund of PRT for 2 months (November and December 2019 for those with less than \$6.5 million wages, January and February 2020 for those with more than \$6.5 million wages)	Less than \$6.5 million More than \$6.5 million and have been negatively impacted by COVID-19	Yes	Yes	QLD OSR to contact eligible employers under \$6.5 million of wages. Can apply online. Other entities to apply online.	Refer here.
	Defer PRT payments for the 2020 calendar year until 14 January 2021	Less than \$6.5 million More than \$6.5 million and have been negatively impacted by COVID-19	Yes	Yes	Entities to apply online.	Refer here.
	PRT holiday (i.e. no PRT to be paid) for three months (January to March 2020)	Less than \$6.5 million	Yes	Yes	QLD OSR to contact eligible employers via email. Can apply online.	Refer here.