

THE BASICS OF PAYROLL TAX REBATES (PTR)

How your State or Territory is helping you

WHAT YOU NEED TO KNOW...

Payroll Tax Rebate (PTR) is a partial refund of the payroll taxes you have paid on the wages of eligible trainees and apprentices during the period of time that they have been enrolled in a registered course. It can be claimed monthly (as part of monthly returns) or annually (as part of annual reconciliation)

- PTR applies from the date your trainee commences a course until the date of completion or cancellation.
- If you continue your staff's Traineeship with a second (additional) qualification upon completion, the rebate continues while they remain in an eligible traineeship.
- Not all states and territories offer Payroll Tax Rebates and Payroll "thresholds" vary by state, this will affect eligibility and amounts payable.
- PTR only applies to new entrant trainees per the Apprenticeship & Traineeship Act 2001.

An example of how PTR works...

STATE	PRT %	TRAINEE'S ANNUAL SALARY	RETURN FOR 1 YEAR COURSE	RETURN FOR 2 YEAR COURSE
NSW	5.45	\$50,000	\$2725	\$5450
ACT	6.85	\$50,000	\$3425	\$6850
QLD	4.85	\$50,000	\$2425	\$4850
WA	5.50	\$50,000	\$2750	\$5500
TAS	6.10	\$50,000	\$3050	\$6100

Please note the PTR is subject to change and you should confirm exact figures for your state/territory.

AM I ELIGIBLE?

If the answer is "Yes" to **both** these questions then you are eligible for the PTR.

Is your trainee a New Entrant Employee* who has been employed 3 months or less (Fulltime) or 12 months (Part time/casual) at sign up?

Does your State/Territory offer Payroll Tax Rebate and does your total payroll meet the "threshold" requirements for your State/Territory?



***To see New Entrant Traineeship requirements scan or click the QR code or visit:**

ACCM.EDU.AU/OUR-COLLEGE/POLICIES/PAYROLL-TAX-REBATES