

# 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                   |

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](http://ACCM.EDU.AU/OUR-COLLEGE/POLICIES/PAYROLL-TAX-REBATES)