

FORM QRO—RS1.6

Payroll tax reconciliation schedule

Version 12—July 2023



Payroll Tax Act 1971

About this form

Complete this payroll tax reconciliation schedule for the financial years (including, if applicable, the current financial year to date) under review or investigation.

This schedule shows your employee expenses for the Commissioner of State Revenue to determine your liability for payroll tax (if applicable) while ensuring exempt wages (e.g. apprentices) are not included in your taxable wages.

If you are grouped with one or more other entities, please also complete a reconciliation schedule for each entity.

You can read about the components of taxable wages at qro.qld.gov.au. If you need help to complete this reconciliation schedule, call us on 1300 300 734.

Client details

Name of company, partnership,
sole trader or trustee (if business is a trust)

Name of trust (if applicable)

Client number

ABN

Address

Email address

Phone number

Mobile number

Contact person

Part 1—Reconciliation details

Queensland non-taxable wages	2023–24 FY to date	2022–23 FY	2021–22 FY	2020–21 FY	2019–20 FY	2018–19 FY
Exempt workers' compensation payments						
Exempt apprentice/trainee wages and apprentice/trainee superannuation						
Exempt parental and adoption leave payments						
Exempt surrogacy leave payments						
Exempt Australian Defence Force payments						
Exempt bushfire fighting and emergency volunteer payments						
Exempt volunteer honorary ambulance officer payments						
Exempt Community Development Employment Project payments						
Exempt termination payments						
JobKeeper payments						
Non-taxable allowances						
Total non-taxable Queensland wages						

Part 1—Reconciliation details (continued)

Queensland taxable wages (Do not include non-taxable wages)	2023–24 FY to date	2022–23 FY	2021–22 FY	2020–21 FY	2019–20 FY	2018–19 FY
Queensland gross salary and wages (per payroll records)						
Taxable allowances (see Part 3)						
Bonuses						
Commissions						
Director fees						
Superannuation payments (including salary sacrifice amounts and director superannuation)						
Fringe benefits						
Taxable termination payments						
Overseas employee wages and superannuation (where employee is overseas for six months or less)						
Taxable contractor/consultant payments under a relevant contract						
Employment agency deemed taxable wages						
Taxable shares						
Taxable options						
Accident pay (not covered by workers compensation)						
Other (please specify below):						
Total taxable Queensland wages						
Taxable wages previously declared to the Commissioner (if applicable)						
Difference (under/over)						

Part 2—Interstate wages

Interstate wages	2023–24 FY to date	2022–23 FY	2021–22 FY	2020–21 FY	2019–20 FY	2018–19 FY
New South Wales						
Victoria						
Australian Capital Territory						
South Australia						
Western Australia						
Northern Territory						
Tasmania						
Total interstate wages						
Interstate wages previously declared to the Commissioner						
Difference (under/over)						

Part 3—Taxable Queensland allowances

Taxable Queensland allowances	2023–24 FY to date	2022–23 FY	2021–22 FY	2020–21 FY	2019–20 FY	2018–19 FY
Accommodation (portion above applicable ATO rate per night)						
<i>Specify rate used</i>						
Motor vehicle or travel—paid at fixed or flat rate						
<i>Specify rate used</i>						
Motor vehicle or travel—paid per km (above applicable ATO rate)						
<i>Specify rate used</i>						
Entertainment						
Meals						
Living away from home (not included in fringe benefits)						
Site						
Tools						
Overtime (not included in gross wages)						
Relocation						
Uniform						
Other (please specify)						
Total taxable Queensland allowances						

Part 4—Declaration of authorised person for employer

I declare the information provided in this Queensland payroll tax reconciliation schedule (Form RS1.6) is true and correct.

Name

Position

Signature

Date

Queensland Revenue Office is collecting the information on this form for the purposes of administering state revenue. This is authorised by the *Payroll Tax Act 1971*. Your personal information will not be disclosed without your consent, except in circumstances outlined in the *Taxation Administration Act 2001* or as otherwise authorised by law.

Queensland Revenue Office
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Ph: 1300 300 734

Visit qro.qld.gov.au for information about payroll tax and other state taxes.