

# FORM QRO—P11

## Annual return / Notification of designated group employer

Version 15—June 2023



Payroll Tax Act 1971 (sections 63 & 75)

Client number

Name of employer

### About this form

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Complete this form for taxable wages paid or payable by the employer for the year, excluding any taxable wages already included in a final return, if applicable. When completed, it will determine your annual liability or annual credit amount for the period of the return.

The due date for this return is 21 July 2023. Unpaid tax interest (UTI) will apply to returns lodged after this date.

The form has 5 parts (labelled A to E) and multiple worksheets, each with numbered sections to help you find the areas relevant to you.

This form also incorporates the notification of a designated group employer (DGE) for the next period, if applicable.

Go to [qroonline.treasury.qld.gov.au](http://qroonline.treasury.qld.gov.au) to complete this form.

### Your checklist

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#### Before you begin, make sure you have:

- your Queensland taxable and non-taxable wages broken down into the categories listed in items 1 and 2
- your interstate wages as set out in item 3
- if you were the DGE for the assessment period, the total Queensland and interstate wages of all group members, including you as DGE as set out in item 4
- your total periodic liability amounts for the year as set out in item 14
- if you were non-grouped for the assessment period, your total periodic levy liability amounts for the year as set out in item 14
- if you were the DGE for the assessment period, your group's total periodic levy liability amounts for the year (including your own) as set out in item 14.

# FORM QRO—P11

## Annual return / Notification of designated group employer

Version 15—June 2023



### Part A — Client details

Client name

Client number

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Employer status

ABN

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Start date for  
this return

	/		/	
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End date for  
this return

30	/	06	/	2023
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#### Notes

- If you have had a change of status since your last annual or final return, you will need to complete a final return (Form P12) for the period up to the change before completing this annual return.  
DGEs will also need to complete a mental health levy final return (Form P13) where they, or any other member of their group, has a change of status between 1 January and 30 June.
- You must inform us of any change of employer status within 21 days of the change. Failure to do so may result in penalties.
- A change of status happens if, during a financial year:
  - you cease to be an employer and do not intend to resume being an employer during the remainder of the year or the next financial year
  - you become a group member
  - you cease being a member of the group
  - you become the DGE for a group
  - you cease being the DGE for the group
  - an administrator (e.g. receiver and manager or liquidator) is appointed
  - an administrator ceases.

If you are a DGE or group member and your employer status is not changing but you are changing groups, this is considered a change of status. This means a final return (Form P12) must be completed.

Visit [qro.qld.gov.au/payroll-tax](http://qro.qld.gov.au/payroll-tax) to read more about final returns and reporting a change of status.

## Part B – Wages

Enter details of wages paid or payable during the period of this return.

**Note:** When entering your wages, enter whole dollar amounts only. Check that the wage breakdown for each section adds up to the total for that section.

### 1. Queensland taxable wages

Enter your Queensland taxable wages for the full period of this return, broken down into these categories:

Gross salary and wages	\$	.00
Allowances	\$	.00
Bonuses	\$	.00
Commissions	\$	.00
Directors fees	\$	.00
Employer superannuation contributions	\$	.00
Fringe benefits	\$	.00
Termination payments	\$	.00
Contractors	\$	.00
Shares and options	\$	.00
<b>Total Queensland taxable wages</b> <b>Q1</b>	\$	.00

- Queensland taxable wages are wages that are taxable under the Queensland *Payroll Tax Act 1971*.
- Do not leave any fields blank; enter '0' if not applicable.
- Do not include non-taxable wages in this section (e.g. apprentice or trainee wages).

**Copy Q1 to item 11.1**

**If you were not a member of a group for the period of this return, copy Q1 to worksheets 15.1 and 15.2**

Enter your Queensland taxable wages in the categories for the period:

- 1 January 2023 or the start date for this return (whichever is later) to
- 30 June 2023.

Gross salary and wages	\$	.00
Allowances	\$	.00
Bonuses	\$	.00
Commissions	\$	.00
Directors fees	\$	.00
Employer superannuation contributions	\$	.00
Fringe benefits	\$	.00
Termination payments	\$	.00
Contractors	\$	.00
Shares and options	\$	.00
<b>Total Queensland taxable wages</b> <b>(1 Jan–30 Jun) Q2</b>	\$	.00

**If you were not a member of a group for the period of this return, copy Q2 to 11.2, and worksheets 15.1, 15.2 and 17.**

## 2. Queensland non-taxable wages

Enter your Queensland non-taxable wages for the full period of this return, broken down into these categories:

Wages for apprentices	<b>R1</b>	\$	.00
Wages for trainees	<b>R2</b>	\$	.00
Other non-taxable wages		\$	.00
<b>Total Queensland non-taxable wages</b>		\$	.00

- Queensland non-taxable wages are wages that are not taxable under the Queensland *Payroll Tax Act 1971*.
- Include employer superannuation contributions and allowances in wages for apprentices and trainees.
- Do not leave any fields blank; enter '0' if not applicable.

### 2A. Apprentice and trainee rebate

If you paid wages for apprentices or trainees for the period of this return, calculate your rebate below.

Total apprentice and trainee wages (R1 + R2)	<b>R3</b>	\$
Rebate calculation (R3 × 50%)	<b>R4</b>	\$
Apprentice and trainee rebate (R4 × payroll tax rate (Items 9 and 10))	<b>R</b>	\$

**Copy R to item 11.1**

## 3. Interstate wages

Enter your interstate wages for the full period of this return.

<b>Total interstate wages</b>	<b>I1</b>	\$	.00
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- Interstate wages are wages that are taxable in other Australian states or territories under laws that correspond with the Queensland *Payroll Tax Act 1971*.
- Do not leave any fields blank; enter '0' if not applicable.
- Do not include wages of other group members in this field.

**If you were not a member of a group for the period of this return, copy I1 to worksheets 15.1 and 15.2**

Enter your interstate wages for the period:

- 1 January 2023 or the start date for this return (whichever is later) to
- 30 June 2023.

<b>Total interstate wages (1 Jan–30 Jun)</b>	<b>I2</b>	\$	.00
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**If you were not a member of a group for the period of this return, copy I2 to worksheets 15.1, 15.2 and 17**

## 4. Group wages

**Only complete this section if your status was DGE for the full period of this return.**

As DGE, you must enter the total taxable wages paid or payable by all group members for the full period of this return.

Total Queensland taxable wages for all group members (including you as DGE)

**G1** \$  .00

**Copy G1 to worksheet 16.1**

Total interstate wages for all group members (including you as DGE)

\$  .00

Do not leave any fields blank; enter '0' if not applicable.

**Total group Australian taxable wages**

**A1** \$  .00

**Copy A1 to worksheets 16.1 and 16.2**

As DGE, you must enter the total taxable wages paid or payable by all group members for the period:

- 1 January 2023 or the start date for this return (whichever is later) to
- 30 June 2023.

Total Queensland taxable wages for all group members (including you as DGE) (1 Jan–30 Jun)

**G2** \$  .00

**Copy G2 to worksheets 16.1 and 16.2**

Total interstate wages for all group members (including you as DGE) (1 Jan–30 Jun)

\$  .00

Do not leave any fields blank; enter '0' if not applicable.

**Total group Australian taxable wages (1 Jan–30 Jun)**

**A2** \$  .00

**Copy A2 to worksheets 16.1 and 16.2**

As DGE, for the purposes of the mental health levy, you must also enter the total taxable wages paid or payable by all group members for the period:

- Starting from the later of 1 January 2023, or the start date for this return, or the day after the end date of your most recent mental health levy final return (if applicable) to
- 30 June 2023.

Total Queensland taxable wages for all group members (including you as DGE) (mental health levy)

**G3** \$  .00

**Copy G3 to item 11.3 and worksheet 18**

Total interstate wages for all group members (including you as DGE) (mental health levy)

\$  .00

Do not leave any fields blank; enter '0' if not applicable.

**Total group Australian taxable wages (mental health levy)**

**A3** \$  .00

**Copy A3 to worksheet 18**

## Part C — Change of status

We need this information to ascertain your employer status from 1 July 2023 and to designate a DGE, if applicable.

Complete items 5 to 8 below. See Part A for information on employer status.

### 5. Are you ceasing to employ from 1 July 2023?

If you ceased to employ throughout Australia during the 2022–23 financial year, you are not required to complete this annual return. You must complete and lodge a final return (Form P12) within 21 days from the date you ceased to employ.

No  Go to item 6.

Yes  Your registration will be cancelled on 30 June, and you will be advised separately of any further requirements. Go to Part D.

### 6. Is your employer status changing from 1 July 2023?

If your employer status changed during the 2022–23 financial year, you are required to complete a final return (Form P12) up to the status change date. A final return must be lodged within 21 days from the status change date. You must then lodge an annual return from the status change date to 30 June.

If you are a DGE or group member and your employer status is not changing but you are changing groups, this is considered a change of status. This means a final return (Form P12) must be completed where the change took place prior to 1 July 2023.

No  Go to Item 7

Yes  Indicate your new employer status from 1 July by completing the corresponding category below:

- A. Designated group employer
- B. Group member
- C. Non-grouped.

**A. Designated group employer**

If you have selected this employer status, you have been designated on behalf of each member of the group to be the DGE.

Provide details of all group members.

Group member name

ABN

Client number  (If the employer does not employ in Queensland, write N/A.)

Group member name

ABN

Client number  (If the employer does not employ in Queensland, write N/A.)

Attach a separate sheet if there are more than two group members.

**B. Group member**

Does the group pay more than \$6.5 million in annual taxable wages throughout Australia?

Yes

No  Provide details below.

DGE name

ABN

Client number

**C. Non-grouped**

If you have selected this employer status, you are changing from being grouped to no longer being a member of a group under the grouping provisions. Provide reason for changing status.

**7. Has an administrator been appointed on 1 July 2023?**

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**Note:** If an administrator was appointed before 1 July, you must lodge a final return (Form P12) up to and including the day prior to the appointment date and then lodge an annual return from the appointment date to 30 June.

No

Yes  Appointment date

Administrator's name

Street number  PO Box

Street

Suburb/Town/City

State  Postcode

Contact phone

Email

We will contact you regarding any further requirements.

**8. Has an administrator ceased on 30 June 2023?**

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**Note:** If an administrator ceases prior to 30 June, you must lodge a final return (Form P12) up to and including the cease date and then lodge an annual return from the cease date to 30 June.

No

Yes  Date ceased

We will contact you regarding any further requirements.

## Part D – Tax and levy calculation

In this part, you'll calculate your payroll tax amount for the period of this return. You'll also calculate your mental health levy if you are non-grouped or a designated group employer.

### 9. Payroll tax rate

The payroll tax rate is:

- 4.75% for employers or groups of employers who pay \$6.5 million or less in Australian taxable wages
- 4.95% for employers or groups of employers who pay more than \$6.5 million in Australian taxable wages.

The threshold amount is proportionate to the number of days in the annual period. For example, if your annual return period is 200 days, this is how your proportionate threshold amount is calculated:

$$200 \text{ days} \times \$6,500,000 \div 365 \text{ days} = \$3,561,644$$

Are you liable to pay the increased payroll tax rate for the annual return period?

Yes  No

### 10. Regional employer rate discount

Regional employers may be entitled to a discount of 1% on the imposed payroll tax rate.

An employer is a **regional employer** if their principal place of employment is in regional Queensland, and they pay at least 85% of taxable wages to regional employees.

A **principal place of employment** is the employer's registered business address if they have an ABN. Otherwise, it is the place at which their principal place of business is located.

A **regional employee** is someone whose principal place of residence is in regional Queensland.

Regional Queensland is defined as the following areas identified in the Australian Bureau of Statistics 2021 Statistical Area 4 (SA4) map:

- Cairns
- Central Queensland
- Darling Downs Maranoa
- Mackay—Isaac—Whitsunday
- Queensland—Outback
- Townsville
- Wide Bay.

Go to [qro.qld.gov.au/payroll-tax](http://qro.qld.gov.au/payroll-tax) to learn more about the regional employer rate discount.

Are you eligible to claim the regional employer rate discount? Yes  No

#### 11.1 Payroll tax calculation

The payroll tax amount for the period of this return is calculated from your actual wages and before subtracting any periodic amounts paid or payable, or any applicable rebate.

To calculate your deduction for this period, use worksheets 15.1 and 15.2 or worksheets 16.1 and 16.2.

Queensland taxable wages	Q1	\$	.00	← Amount Q1 from item 1
Deduction (1 Jul–31 Dec)	D1	\$	.00	← Result Q1 or O3 from worksheets
Deduction (1 Jan–30 Jun)	D2	\$	.00	← Result O2 or L4 from worksheets
Taxable amount (Q1 – D1 – D2)	T	\$		
Calculated tax (T × payroll tax rate)	C	\$		
Apprentice and trainee rebate	R	\$		← Amount R from item 2A
Payroll tax amount (C – R)	P	\$		← Copy P to item 14



## 11.2 Mental health levy calculation (non-grouped)

**Only complete this section if your status was non-grouped for the period of this return.**

The mental health levy is the levy amount for the period of this return. It is calculated from your actual wages that exceed the mental health levy thresholds, before subtracting any periodic levy amounts paid or payable.

If the result of any calculation in item 11.2 is negative, the amount for that calculation is zero.

Queensland taxable wages (1 Jan–30 Jun)	Q2	\$	.00	← Amount Q2 from item 1
Adjusted primary threshold	W1	\$	.00	← Result GG from worksheet 17
Primary annual levy amount (Q2 – W1) × 0.25%	X1	\$	.00	
Adjusted additional threshold	W2	\$	.00	← Result HH from worksheet 17
Additional annual levy amount (Q2 – W2) × 0.5%	X2	\$	.00	
Annual levy amount (X1 + X2)	Z	\$		← Copy Z to item 14

## 11.3 Mental health levy calculation (designated group employer)

**Only complete this section if your status was DGE for the period of this return.**

The mental health levy is the levy amount for the period of this return. It is calculated from your actual wages that exceed the mental health levy thresholds, before subtracting any periodic levy amounts paid or payable by the members of your group.

If the result of any calculation in item 11.3 is negative, the amount for that calculation is zero.

Total Queensland taxable wages for all group members (mental health levy)	G3	\$	.00	← Amount G3 from item 4
Adjusted primary threshold	W1	\$	.00	← Result NN from worksheet 18
Primary annual levy amount (G3 – W1) × 0.25%	X1	\$	.00	
Adjusted additional threshold	W2	\$	.00	← Result OO from worksheet 18
Additional annual levy amount (G3 – W2) × 0.5%	X2	\$	.00	
Annual levy amount (X1 + X2)	Z	\$		← Copy Z to item 14

## 12. Lodgement frequency

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Your annual payroll tax liability determines your lodgement frequency for the coming financial year. If your annual payroll tax liability is:

- nil (0), you are eligible for annual lodgement frequency
- more than nil (0) and less than \$80,000, you are eligible for half-yearly or monthly lodgement frequency
- \$80,000 or more, you are eligible for monthly lodgement frequency only.

Select your lodgement frequency for the next financial year based on the criteria above (choose only one).

- Monthly  
 Half-yearly  
 Annual

## 13. Allocation of DGE's excess deduction (optional to complete)

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**Only complete this section if your status was DGE for the period of this return.**

If the deduction you are entitled to as DGE (amounts O3 plus L4 from worksheets 16.1 and 16.2) exceeds your taxable wages (amount Q1 from item 1), you may nominate the order in which that excess deduction is allocated to your group members.

Enter details of your group members in the order that you want any excess deduction to be allocated.

	Client number	Group member name
1	<input type="text"/>	<input type="text"/>
2	<input type="text"/>	<input type="text"/>
3	<input type="text"/>	<input type="text"/>
4	<input type="text"/>	<input type="text"/>
5	<input type="text"/>	<input type="text"/>
6	<input type="text"/>	<input type="text"/>

If you allocate a deduction to a group member, we will reassess their return. If no nomination is made, we may reassess your group member's return to allocate a deduction.

## 14. Total payroll tax and levy (liability/credit)

<b>Payroll tax</b>	<b>P</b> \$	<b>← Amount P from item 11.1</b>
<b>Total periodic amounts</b>	<b>Y1</b> \$	<b>←</b> Enter the the total amount of payroll tax paid or payable for the periods covered by this return. <b>Do not include any amounts allocated to unpaid tax interest (UTI).</b>
<b>Mental health levy</b>	<b>Z</b>	<b>← Amount Z from item 11.2 or 11.3</b>
<b>Total periodic levy amounts</b>	<b>Y2</b>	<b>← Do not complete Y2 if you are a group member.</b> Enter the the total amount of mental health levy paid or payable for the periods covered by this return. If you are a DGE, enter the total amount of mental health levy paid or payable by the members of your group (including yourself as DGE). <b>Do not include any amounts allocated to unpaid tax interest (UTI).</b>
<b>Final liability/credit</b>	\$	<b>←</b> Enter the difference between P and Y1 plus the difference between Z and Y2.
<b>Unpaid tax interest</b>	<b>U</b> \$	<b>←</b> Calculate UTI as follows: <b>Step 1</b> Daily UTI amount = Annual liability × UTI rate (11.9% for the 2023–24 financial year) ÷ 366 <b>Step 2</b> Total UTI amount = Daily UTI amount × number of days late
<b>Total (liability/credit) (P – Y1) + (Z – Y2) + U</b>	\$	<b>←</b> Subtract Y1 from P and subtract Y2 from Z. Add U.

An annual liability must be paid to us by the due date each year. If your payment will not reach the Commissioner of State Revenue by that date, you must calculate the accrued UTI and include it in your payment.

If a credit is due, nominate your bank account. If a refund is approved, it will be paid by electronic funds transfer.

BSB    –

Account name

Account number

## Part E – Declaration

I confirm that the information submitted is true and correct.

Authorised person's signature

Name

Date

Email

Contact phone

## Payment requirements and options

- Any annual liability must be paid to us. The annual liability does not affect any other outstanding payroll tax liabilities or mental health levy liabilities. You must still pay outstanding periodic liabilities and periodic levy liabilities.
- Receipts will only be issued on request in writing.
- The correct reference code must be used otherwise your payment may not be processed correctly.



[ Biller Code: 47886  
Ref: ]

### Telephone and internet banking - BPAY®

Contact your bank, credit union or building society to make a BPAY payment from your cheque or savings account. More info: [www.bpay.com.au](http://www.bpay.com.au). The BPAY payment reference number will not be generated until we process this return. If a liability exists, we will send you an assessment notice with the biller code and payment reference number on the front of the notice.



[ Ref: ]

### Bank account details

A/c name: Commissioner of State Revenue Collection  
Account  
A/c no.: 1000 0935  
BSB code: 064-013  
Bank: Commonwealth Bank

### Electronic funds transfer

The payment reference number to be used to pay via EFT will not be generated until we process this return. An assessment notice will be sent to you if a liability exists, with the biller code and payment reference number on the front of the notice.

Make an EFT payment through your financial institution using our bank account details.



To pay by telephone with your credit card, call 1300 803 545 and have your credit card details ready. Or see our payment options at [qro.qld.gov.au/about-qro/payment-options](http://qro.qld.gov.au/about-qro/payment-options).

### Pay by credit card

A surcharge applies to credit card payments. Use the QRO biller code and payment reference number provided in the annual assessment notice.

[ Biller Code:47886  
Ref: ]



### Pay by cheque

Make your cheque payable to:  
Commissioner of State Revenue

Complete the return and send it with your cheque to Queensland Revenue Office,  
GPO Box 2248, Brisbane Qld 4001.

Send the completed form and payment (if applicable) to Queensland Revenue Office by email or post.

Email: [payrolltax@treasury.qld.gov.au](mailto:payrolltax@treasury.qld.gov.au)

Post: GPO Box 2248, Brisbane Qld 4001

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  
GPO Box 2248  
Brisbane Qld 4001

Email: [payrolltax@treasury.qld.gov.au](mailto:payrolltax@treasury.qld.gov.au)

Ph: 1300 300 734

Visit [qro.qld.gov.au/payroll-tax](http://qro.qld.gov.au/payroll-tax) for information about payroll tax and other state taxes.

## Worksheets: Calculate your deduction and mental health levy thresholds for the period of this return.

- **Non-grouped:** If you were not a member of a group for the period of this return:
  - use items 15.1 and 15.2 to calculate the deduction and copy Q1 and O2 to item 11.1
  - use item 17 to calculate your mental health levy thresholds and copy GG and HH to item 11.2.
- **Designated group employer:** If you were a DGE for the period of this return:
  - use items 16.1 and 16.2 to calculate your deduction and copy O3 and L4 to item 11.1.
  - use item 18 to calculate your mental health levy thresholds and copy NN and OO to item 11.3.
- **Group member:** If you were a member of a group but not the DGE for the period of this return, you are not entitled to claim a deduction. You do not need to complete these worksheets.

If the result of any step in the calculation for items 15.1 to 16.2 in these worksheets is negative, your deduction for that item is zero.

### 15.1 Deduction calculation July–December (non-grouped employer)

Calculate your deduction for 1 July 2022 to 31 December 2022 if you were an employer who was not a member of a group.

1. Copy amounts Q1 and Q2 from item 1 to A1 and C1, and copy amounts I1 and I2 from item 3 to B1 and D1.

<b>Queensland taxable wages</b>	<b>A1</b> \$ <input style="width: 150px;" type="text"/>	.00	← Amount Q1 from item 1
<b>Interstate wages</b>	<b>B1</b> \$ <input style="width: 150px;" type="text"/>	.00	← Amount I1 from item 3
<b>Queensland taxable wages (1 Jan–30 Jun)</b>	<b>C1</b> \$ <input style="width: 150px;" type="text"/>	.00	← Amount Q2 from item 1
<b>Interstate wages (1 Jan–30 Jun)</b>	<b>D1</b> \$ <input style="width: 150px;" type="text"/>	.00	← Amount I2 from item 3

2. Complete the following steps to calculate your eligible deduction.

<b>Step 1</b> Subtract <b>C1</b> from <b>A1</b> for result <b>E1</b> .	Step 1 result (A1 – C1)	<b>E1</b> \$ <input style="width: 100px;" type="text"/>	.00
<b>Step 2</b> Subtract <b>D1</b> from <b>B1</b> for result <b>F1</b> .	Step 2 result (B1 – D1)	<b>F1</b> \$ <input style="width: 100px;" type="text"/>	.00
<b>Step 3</b> Add Queensland taxable wages <b>A1</b> to interstate wages <b>B1</b> to get total Australian wages <b>G1</b> .	Step 3 result (A1 + B1)	<b>G1</b> \$ <input style="width: 100px;" type="text"/>	.00
<b>Step 4</b> Add <b>E1</b> to <b>F1</b> for result <b>H1</b> .	Step 4 result (E1 + F1)	<b>H1</b> \$ <input style="width: 100px;" type="text"/>	.00
<b>Step 5</b> Divide <b>H1</b> by <b>G1</b> for result <b>I1</b> .	Step 5 result (H1 ÷ G1)	<b>I1</b> \$ <input style="width: 100px;" type="text"/>	.00
<b>Step 6</b> Enter the number of days <b>J1</b> in that part of the period of this return starting on 1 July and ending on 31 December for which the employer paid or was liable to pay wages.	Step 6 days	<b>J1</b> <input style="width: 100px;" type="text"/>	
<b>Step 7</b> Enter the number of days <b>K1</b> in that part of the period of this return starting on 1 January and ending on 30 June for which the employer paid or was liable to pay wages.	Step 7 days	<b>K1</b> <input style="width: 100px;" type="text"/>	
<b>Step 8</b> Add <b>J1</b> to <b>K1</b> for result <b>L1</b> .	Step 8 result (J1 + K1)	<b>L1</b> <input style="width: 100px;" type="text"/>	
<b>Step 9</b> Multiply <b>L1</b> by \$1,300,000 and divide by 365 for result <b>M1</b> .	Step 9 result ((L1 × \$1,300,000) ÷ 365)	<b>M1</b> \$ <input style="width: 100px;" type="text"/>	.00
<b>Step 10</b> Multiply <b>M1</b> by <b>I1</b> for result <b>N1</b> .	Step 10 result (M1 × I1)	<b>N1</b> \$ <input style="width: 100px;" type="text"/>	.00
<b>Step 11</b> Subtract <b>N1</b> from <b>H1</b> then divide by 4 for result <b>O1</b> .	Step 11 result ((H1 – N1) ÷ 4)	<b>O1</b> \$ <input style="width: 100px;" type="text"/>	.00
<b>Step 12</b> Subtract <b>O1</b> from <b>N1</b> for result <b>P1</b> .	Step 12 result (N1 – O1)	<b>P1</b> \$ <input style="width: 100px;" type="text"/>	.00
<b>Step 13</b> Divide <b>E1</b> by <b>H1</b> and multiply by <b>P1</b> for result <b>Q1</b> (deduction).	Step 13 deduction ((E1 ÷ H1) × P1)	<b>Q1</b> \$ <input style="width: 100px;" type="text"/>	.00

Copy Q1 to item 11.1

## 15.2 Deduction calculation January–June (non-grouped employer)

Calculate your deduction for 1 January 2023 to 30 June 2023 if you were an employer who was not a member of a group.

1. Copy amounts Q1 and Q2 from item 1 to A2 and C2, and copy amounts I1 and I2 from item 3 to B2 and D2.

Queensland taxable wages	<b>A2</b>	\$ <input type="text"/>	.00	← Amount Q1 from item 1
Interstate wages	<b>B2</b>	\$ <input type="text"/>	.00	← Amount I1 from item 3
Queensland taxable wages (1 Jan–30 Jun)	<b>C2</b>	\$ <input type="text"/>	.00	← Amount Q2 from item 1
Interstate wages (1 Jan–30 Jun)	<b>D2</b>	\$ <input type="text"/>	.00	← Amount I2 from item 3

2. Complete the following steps to calculate your eligible deduction.

<b>Step 1</b>	Add Queensland taxable wages <b>A2</b> to interstate wages <b>B2</b> to get total Australian wages <b>E2</b> .	Step 1 result (A2 + B2)	<b>E2</b>	\$ <input type="text"/>	.00
<b>Step 2</b>	Add <b>C2</b> to <b>D2</b> for result <b>F2</b> .	Step 2 result (C2 + D2)	<b>F2</b>	\$ <input type="text"/>	.00
<b>Step 3</b>	Divide <b>F2</b> by <b>E2</b> for result <b>G2</b> .	Step 3 result (F2 ÷ E2)	<b>G2</b>	\$ <input type="text"/>	.00
<b>Step 4</b>	Enter the number of days <b>H2</b> in that part of the period of this return starting on 1 July and ending on 31 December for which the employer paid or was liable to pay wages.	Step 4 days	<b>H2</b>	<input type="text"/>	
<b>Step 5</b>	Enter the number of days <b>I2</b> in that part of the period of this return starting on 1 January and ending on 30 June for which the employer paid or was liable to pay wages.	Step 5 days	<b>I2</b>	<input type="text"/>	
<b>Step 6</b>	Add <b>H2</b> to <b>I2</b> for result <b>J2</b> .	Step 6 result (H2 + I2)	<b>J2</b>	<input type="text"/>	
<b>Step 7</b>	Multiply <b>J2</b> by \$1,300,000 and divide by 365 for result <b>K2</b> .	Step 7 result ((J2 × \$1,300,000) ÷ 365)	<b>K2</b>	\$ <input type="text"/>	.00
<b>Step 8</b>	Multiply <b>K2</b> by <b>G2</b> for result <b>L2</b> .	Step 8 result (K2 × G2)	<b>L2</b>	\$ <input type="text"/>	.00
<b>Step 9</b>	Subtract <b>L2</b> from <b>F2</b> then divide by 7 for result <b>M2</b> .	Step 9 result ((F2 – L2) ÷ 7)	<b>M2</b>	\$ <input type="text"/>	.00
<b>Step 10</b>	Subtract <b>M2</b> from <b>L2</b> for result <b>N2</b> .	Step 10 result (L2 – M2)	<b>N2</b>	\$ <input type="text"/>	.00
<b>Step 11</b>	Divide <b>C2</b> by <b>F2</b> and multiply by <b>N2</b> for result <b>O2</b> (deduction).	Step 11 deduction ((C2 ÷ F2) × N2)	<b>O2</b>	\$ <input type="text"/>	.00

Copy O2 to item 11.1

## 16.1 Deduction calculation July–December (designated group employer)

Calculate your deduction for 1 July 2022 to 31 December 2022 if you were the designated group employer.

1. Copy amounts G1 and G2 from item 4 to A3 and C3, and copy amounts A1 and A2 from item 4 to B3 and D3.

<b>Total group Queensland taxable wages</b>	<b>A3</b>	\$ <input type="text"/>	.00	← Amount G1 from item 4
<b>Total group Australian taxable wages</b>	<b>B3</b>	\$ <input type="text"/>	.00	← Amount A1 from item 4
<b>Total group Queensland taxable wages (1 Jan–30 Jun)</b>	<b>C3</b>	\$ <input type="text"/>	.00	← Amount G2 from item 4
<b>Total group Australian taxable wages (1 Jan–30 Jun)</b>	<b>D3</b>	\$ <input type="text"/>	.00	← Amount A2 from item 4

2. Complete the following steps to calculate your eligible deduction.

<b>Step 1</b>	Subtract <b>C3</b> from <b>A3</b> for result <b>E3</b> .	Step 1 result ( $A3 - C3$ )	<b>E3</b>	\$ <input type="text"/>	.00
<b>Step 2</b>	Subtract <b>D3</b> from <b>B3</b> for result <b>F3</b> .	Step 2 result ( $B3 - D3$ )	<b>F3</b>	\$ <input type="text"/>	.00
<b>Step 3</b>	Divide <b>F3</b> by <b>B3</b> for result <b>G3</b> .	Step 3 result ( $F3 \div B3$ )	<b>G3</b>	\$ <input type="text"/>	.00

For steps 4 and 5, 'relevant group employer' means an employer who was a member of the group for all or part of the period.

<b>Step 4</b>	Enter the number of days <b>H3</b> in that part of the period of this return starting on 1 July and ending on 31 December for which 1 or more relevant group employers paid or were liable to pay, as members of the group, Queensland taxable wages, interstate wages or both.	Step 4 days	<b>H3</b>	<input type="text"/>	
<b>Step 5</b>	Enter the number of days <b>I3</b> in that part of the period of this return starting on 1 January and ending on 30 June for which 1 or more relevant group employers paid or were liable to pay, as members of the group, Queensland taxable wages, interstate wages or both.	Step 5 days	<b>I3</b>	<input type="text"/>	
<b>Step 6</b>	Add <b>H3</b> to <b>I3</b> for result <b>J3</b> .	Step 6 result ( $H3 + I3$ )	<b>J3</b>	<input type="text"/>	
<b>Step 7</b>	Multiply <b>J3</b> by \$1,300,000 and divide by 365 for result <b>K3</b> .	Step 7 result ( $J3 \times \$1,300,000 \div 365$ )	<b>K3</b>	\$ <input type="text"/>	.00
<b>Step 8</b>	Multiply <b>K3</b> by <b>G3</b> for result <b>L3</b> .	Step 8 result ( $K3 \times G3$ )	<b>L3</b>	\$ <input type="text"/>	.00
<b>Step 9</b>	Subtract <b>L3</b> from <b>F3</b> then divide by 4 for result <b>M3</b> .	Step 9 result ( $F3 - L3 \div 4$ )	<b>M3</b>	\$ <input type="text"/>	.00
<b>Step 10</b>	Subtract <b>M3</b> from <b>L3</b> for result <b>N3</b> .	Step 10 result ( $L3 - M3$ )	<b>N3</b>	\$ <input type="text"/>	.00
<b>Step 11</b>	Divide <b>E3</b> by <b>F3</b> and multiply by <b>N3</b> for result <b>O3</b> (deduction).	Step 11 deduction ( $E3 \div F3 \times N3$ )	<b>O3</b>	\$ <input type="text"/>	.00

Copy O3 to item 11.1

## 16.2 Deduction calculation January–June (designated group employer)

Calculate your deduction for 1 January 2023 to 30 June 2023 if you were the designated group employer.

1. Copy amount G2 from item 4 to A4, and copy amounts A1 and A2 from item 4 to B4 and C4.

<b>Total group Queensland taxable wages (1 Jan–30 Jun)</b>	<b>A4</b>	\$	<input type="text"/>	.00	<b>← Amount G2 from item 4</b>
<b>Total group Australian taxable wages</b>	<b>B4</b>	\$	<input type="text"/>	.00	<b>← Amount A1 from item 4</b>
<b>Total group Australian taxable wages (1 Jan–30 Jun)</b>	<b>C4</b>	\$	<input type="text"/>	.00	<b>← Amount A2 from item 4</b>

2. Complete the following steps to calculate your eligible deduction.

*\*For steps 6 and 7, ‘relevant group employer’ means an employer who was a member of the group for all or part of the period.*

<b>Step 1</b>	Divide <b>C4</b> by <b>B4</b> for result <b>D4</b> .	Step 1 result ( $C4 \div B4$ )	<b>D4</b>	\$	<input type="text"/>	.00
<b>Step 2</b>	Enter the number of days <b>E4</b> in that part of the period of this return starting on 1 July and ending on 31 December for which 1 or more relevant group employers paid, or were liable to pay, as members of the group, Queensland taxable wages, interstate wages or both.	Step 2 days	<b>E4</b>	<input type="text"/>		
<b>Step 3</b>	Enter the number of days <b>F4</b> in that part of the period of this return starting on 1 January and ending on 30 June for which 1 or more relevant group employers paid, or were liable to pay, as members of the group, Queensland taxable wages, interstate wages or both.	Step 3 days	<b>F4</b>	<input type="text"/>		
<b>Step 4</b>	Add <b>E4</b> to <b>F4</b> for result <b>G4</b> .	Step 4 result ( $E4 + F4$ )	<b>G4</b>	<input type="text"/>		
<b>Step 5</b>	Multiply <b>G4</b> by \$1,300,000 and divide by 365 for result <b>H4</b> .	Step 5 result ( $(G4 \times \$1,300,000) \div 365$ )	<b>H4</b>	\$	<input type="text"/>	.00
<b>Step 6</b>	Multiply <b>H4</b> by <b>D4</b> for result <b>I4</b> .	Step 6 result ( $H4 \times D4$ )	<b>I4</b>	\$	<input type="text"/>	.00
<b>Step 7</b>	Subtract <b>I4</b> from <b>C4</b> then divide by 7 for result <b>J4</b> .	Step 7 result ( $(C4 - I4) \div 7$ )	<b>J4</b>	\$	<input type="text"/>	.00
<b>Step 8</b>	Subtract <b>J4</b> from <b>I4</b> for result <b>K4</b> .	Step 8 result ( $I4 - J4$ )	<b>K4</b>	\$	<input type="text"/>	.00
<b>Step 9</b>	Divide <b>A4</b> by <b>C4</b> and multiply by <b>K4</b> for result <b>L4</b> (deduction).	Step 9 deduction ( $(A4 \div C4) \times K4$ )	<b>L4</b>	\$	<input type="text"/>	.00

**Copy L4 to item 11.1**



## 17. Mental health levy thresholds calculation (non-grouped employer)

Complete the following steps to calculate your mental health levy thresholds if you were not a member of a group.

1. Copy amount Q2 from item 1 to AA, and copy amount I2 from item 3 to BB.

<b>Queensland taxable wages (1 Jan–30 Jun)</b>	<b>AA</b>	\$	.00	← Amount Q2 from item 1
<b>Interstate wages (1 Jan–30 Jun)</b>	<b>BB</b>	\$	.00	← Amount I2 from item 3

2. Complete these steps to calculate your thresholds.

<b>Step 1</b>	Add Queensland taxable wages <b>AA</b> to interstate wages <b>BB</b> for the total Australian wages <b>CC</b> .	Step 1 result (AA + BB)	<b>CC</b>	\$	.00
<b>Step 2</b>	Divide <b>AA</b> by <b>CC</b> and multiply by \$5,000,000 for result <b>DD</b> .	Step 2 result ((AA ÷ CC) × \$5,000,000)	<b>DD</b>	\$	.00
<b>Step 3</b>	Divide <b>AA</b> by <b>CC</b> and multiply by \$50,000,000 for result <b>EE</b> .	Step 3 result ((AA ÷ CC) × \$50,000,000)	<b>EE</b>	\$	.00
<b>Step 4</b>	Enter the number of days <b>FF</b> in that part of the period of this return starting on 1 January and ending on 30 June for which the employer paid or was liable to pay wages.	Step 4 days	<b>FF</b>		
<b>Step 5</b>	Divide <b>FF</b> by 181 and multiply by <b>DD</b> for result <b>GG</b> (adjusted primary threshold).	Step 5 result ((FF ÷ 181) × DD)	<b>GG</b>	\$	.00
<b>Step 6</b>	Divide <b>FF</b> by 181 and multiply by <b>EE</b> for result <b>HH</b> (adjusted additional threshold).	Step 6 result ((FF ÷ 181) × EE)	<b>HH</b>	\$	.00

Copy GG and HH to item 11.2

## 18. Mental health levy thresholds calculation (designated group employer)

Complete the following steps to calculate your mental health levy thresholds if you were the designated group employer.

1. Copy amount G3 from item 4 to II, and copy amount A3 from item 4 to JJ.

<b>Total group Queensland taxable wages (mental health levy)</b>	<b>II</b>	\$	.00	← Amount G3 from item 4
<b>Total group Australian taxable wages (mental health levy)</b>	<b>JJ</b>	\$	.00	← Amount A3 from item 4

2. Complete these steps to calculate your thresholds.

<b>Step 1</b>	Divide <b>II</b> by <b>JJ</b> and multiply by \$5,000,000 for result <b>KK</b> .	Step 1 result ((II ÷ JJ) × \$5,000,000)	<b>KK</b>	\$	.00
<b>Step 2</b>	Divide <b>II</b> by <b>JJ</b> and multiply by \$50,000,000 for result <b>LL</b> .	Step 2 result ((II ÷ JJ) × \$50,000,000)	<b>LL</b>	\$	.00
<b>Step 3</b>	Enter the number of days <b>MM</b> in that part of the period of this return starting on 1 January and ending on 30 June for which the employer paid or was liable to pay wages.	Step 3 days	<b>MM</b>		
<b>Step 4</b>	Divide <b>MM</b> by 181 and multiply by <b>KK</b> for result <b>NN</b> (adjusted primary threshold).	Step 4 result ((MM ÷ 181) × KK)	<b>NN</b>	\$	.00
<b>Step 5</b>	Divide <b>MM</b> by 181 and multiply by <b>LL</b> for result <b>OO</b> (adjusted additional threshold).	Step 5 result ((MM ÷ 181) × LL)	<b>OO</b>	\$	.00

Copy NN and OO to item 11.3