

FORM QRO—P13

Mental health levy final return—Designated group employer

Version 2—July 2023



Payroll Tax Act 1971 (sections 64)

About this form

Designated group employers (DGEs) are required to lodge a mental health levy final return (Form P13) each time they, or a group member, has a change of status as defined in the *Payroll Tax Act 1971*. This form covers the period following your last mental health levy final return or annual return until the day before the relevant change of status occurs. You need to complete a separate mental health levy final return for each status change.

The mental health levy final return must be lodged within 21 days after the end of your periodic return period in which the last day of the final period occurs. For example, if you are a DGE that lodges monthly periodic returns and your group member has a change of status on 15 March 2024, you would lodge the mental health levy final return by 21 April 2024. (If you lodge half-yearly periodic returns, you would lodge the mental health levy final return by 21 July 2024).

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

You can complete this form at qroonline.treasury.qld.gov.au.

Your checklist

Before you begin, make sure you have the following information available:

- the total Queensland and interstate wages of all group members, including you as DGE as set out in item 3
- the total periodic levy liabilities for each group member, including you as DGE as set out in item 5.

Part A—Client details

Client name

Client number

Employer status ABN

Start date for this return / / End date for this return / /

Part B—Change of status

A change of status (section 5 of the Payroll Tax Act) 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's appointment ceases to have effect.

If you undergo any of the above change of status events, you must complete a final return (Form P12) in addition to this form.

Read more about final returns and reporting a change of status at qro.qld.gov.au/payroll-tax.

1. Have you had a change of status?

If you changed status on 1 July, you do not have to complete this mental health levy final return. Instead, you must note the change of status in the prior financial year's annual return.

For a change of status on any day other than 1 July, a mental health levy final return must be lodged within 21 days after the end of your periodic return period in which the last day of the final period occurs. You must then lodge an annual return by the due date for the period from the change of status to 30 June (unless the change of status is that you ceased to be an employer).

No Go to item 2.

Yes Indicate the change of status that occurred:

- You ceased to be an employer.
- You ceased being the DGE for the group.
- An administrator was appointed or their appointment ceased to have effect.

2. Has a group member had a change of status?

If one of your group members changed status on 1 July, you do not have to complete this mental health levy final return.

For a change of status on any day other than 1 July for a group member, you must lodge a mental health levy final return within 21 days after the end of your periodic return period in which the last day of the final period occurs. You must then lodge an annual return by the due date for the period from the change of status to 30 June.

No Go to item 3.

Yes Provide details of the group members that underwent the change of status.

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 with a change of status that occurred on the same day.

Indicate the change of status that occurred in relation to the group member:

They ceased to be an employer.

They ceased being a member of the group.

They became the DGE for the group.

An administrator was appointed or their appointment ceased to have effect.

Attach a separate sheet if there are more than two group members with a change of status that occurred on the same day.

Part C—Wages

3. Group wages

Provide the total taxable wages paid (or payable) by all group members (including you as DGE) for the period of this return.

Total Queensland taxable wages for all group members (including you as DGE) **G** \$.00 **Copy G to item 4.**

Total interstate wages for all group members (including you as DGE) \$.00

Total group Australian taxable wages **A** \$.00

Part D—Levy calculation

Calculate your mental health levy amount for the period of this return.

Worksheet

Follow these steps to get the primary and additional threshold amounts that you'll use to calculate your final levy amount.

Step 1 Divide **G** by **A** and multiply by \$10,000,000 for result **B**.

Step 1 result **B** \$.00
((G ÷ A) × \$10,000,000)

Step 2 Divide **G** by **A** and multiply by \$100,000,000 for result **C**.

Step 2 result **C** \$.00
((G ÷ A) × \$100,000,000)

Step 3 Enter the number of days **D** 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 3 days **D**

Step 4 Enter the number of days **E** 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 **E**

Step 5 Add **D** to **E** for result **F**.

Step 5 result (E + F) **F**

Step 6 Divide **F** by 366 and multiply by **B** for result **T1** (adjusted primary threshold).

Step 6 result **T1** \$.00
((F ÷ 366) × B)

Step 7 Divide **F** by 366 and multiply by **C** for result **T2** (adjusted additional threshold).

Step 7 result **T2** \$.00
((F ÷ 366) × C)

Copy T1 and T2 to item 4.

4. Mental health levy calculation

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

Use the worksheet figures to calculate your mental health levy for this period. If the result of any calculation in item 4 is negative, the amount for that calculation is zero.

Total Queensland taxable wages for all group members (including you as DGE)	G	\$	<input type="text"/>	.00	← Amount G from item 3
Adjusted primary threshold	T1	\$	<input type="text"/>	.00	← Result T1 from worksheet
Primary final levy amount $(G - T1) \times 0.25\%$	X1	\$	<input type="text"/>	.00	
Adjusted additional threshold	T2	\$	<input type="text"/>	.00	← Result T2 from worksheet
Additional final levy amount $(G - T2) \times 0.5\%$	X2	\$	<input type="text"/>	.00	
Final levy amount $(X1 + X2)$	Z	\$	<input type="text"/>		Copy Z to item 5

5. Total mental health levy (liability/credit)

Mental health levy	Z	\$	<input type="text"/>	← Amount Z from item 4
Total periodic levy amounts	Y	\$	<input type="text"/>	← Enter the total amount of mental health levy paid or payable by all group members (including you as DGE) for the periods covered by this return. Do not include any amounts allocated to unpaid tax interest (UTI).
Final liability/credit		\$	<input type="text"/>	← Enter the difference between Z and Y.
Unpaid tax interest	U	\$	<input type="text"/>	← Calculate UTI as follows: Step 1 Daily UTI amount = Final liability \times UTI rate (11.9% for the 2023–24 financial year) \div 366 Step 2 Total UTI amount = Daily UTI amount \times number of days late
Total (liability/credit)	Z - Y + U	\$	<input type="text"/>	← Subtract Y from Z and add U to calculate your final liability or refund.

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 final levy liability must be paid to us. The final levy liability does not affect any other outstanding mental health levy liabilities. You must still pay outstanding 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®

The payment reference number to be used to pay via BPAY will not be generated until this final return is processed by us. 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.

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



[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 this final return is processed by us. 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.



[Biller Code:47886
Ref:]

Pay by credit card

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



Make your cheque payable to:
Commissioner of State Revenue

Pay by cheque

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

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

Ph: 1300 300 734

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