



**Mike Baird MP**  
NSW Treasurer  
Minister for Industrial Relations

**Andrew Constance MP**  
Minister for Finance and Services

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## **MEDIA RELEASE**

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Thursday 24 October 2013

### **BUSINESSES SUPPORTED FOR BUSH FIRE EFFORTS**

NSW Treasurer Mike Baird and Finance Minister Andrew Constance today thanked businesses for their flexibility in releasing employees who are volunteer fire fighters and emergency workers during the State's current bushfire crisis.

Mr Baird and Mr Constance also reminded employers the NSW Government, in addition to appreciating their support for local communities by releasing employees, will support them with financial assistance.

"The payroll tax rules provide an exemption from payroll tax for wages paid to employees while they are providing volunteer assistance to the Rural Fire Service or State Emergency Service," Mr Baird said.

"While most employers would support their employees' service to the community, irrespective of the exemption, it is quite fitting that taxpayers should bear some of the additional financial burden on businesses."

Mr Constance said the exemption in the Payroll Tax Act (2007) covered all wages paid to employees while the employees are providing volunteer assistance to the SES or RFS, apart from those paid as recreation leave, annual leave, long service leave or sick leave.

"Along with the heroism of our volunteers and the general outpouring of support from the community, the flexibility and generosity of employers is a further illustration that here in NSW we are all one family when an emergency looms," he said.

"Employers who make a sacrifice to support the volunteer effort should be congratulated and supported."

While most employers support their volunteer workers, in the past a small minority of volunteers have been subjected to victimisation by an employer.

As a result, last week the Government put in place legal protections to ensure emergency services volunteers involved in current bush fire fighting operations are not penalised by their employer for giving up their time.

Mr Constance also reminded business operators the NSW Office of State Revenue has discretion to provide relief in the form of time extensions to taxpayers (including those paying Payroll Tax) who are living in areas declared natural disasters.

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