

Instruction Pack B

As this is a new system, we have provided an example of what your revised BAS will look like and highlighted the figure that you will need to enter in the BAS.

Also included is an example of a report from your payroll system showing where the highlighted figure came from.

PAYG tax withheld

for the QUARTER from 1 Oct 2015 to 31 Dec 2015

Total salary, wages and other payments	W1	\$										224900	.00
Amount withheld from payments shown at W1	W2	\$										67470	.00
Amount withheld where no ABN is quoted	W4	\$.00
Other amounts withheld (excluding any amount shown at W2 or W4)	W3	\$.00
Total amounts withheld (W2 + W4 + W3)	W5	\$										67470	.00

Write the W5 amount at 4 in the Summary section below

Reason for varying (G24)	Code
Current business structure not continuing	22
Significant change in trading conditions	23
Internal business restructure	24
Change in legislation or product mix	25
Financial market changes	26

Superannuation 23966

Work cover

Payroll tax

← automatically calculates based on ATO industry code.

Summary

Amounts you owe the ATO

GST on sales or GST instalment **1A** \$.00

PAYG tax withheld **4** \$.00

1A + 4 **8A** \$.00
+ WC+PT

Amounts the ATO owes you

GST on purchases **1B** \$.00

ⓘ Do not complete 1B if using GST instalment amount (Option 3)

Payment or refund?

Is 8A more than 1B?

(Indicate with X)

Yes, then write the result of 8A minus 1B at 9. This amount is payable to the ATO.

No, then write the result of 1B minus 8A at 9. This amount is refundable to you (or offset against any other tax debt you have).

Your payment or refund amount

9 \$.00

ⓘ Do not use symbols such as +, -, /, \$

Declaration I declare that the information given on this form is true and correct, and that I am authorised to make this declaration. The tax invoice requirements have been met.

Signature

Date / /

Return this completed form to
Australian Taxation Office
Locked Bag 1936
ALBURY NSW 1936

HRS **MINS**

Estimate the time taken to complete this form. Include the time taken to collect any information.

ⓘ Taxation laws authorise the ATO to collect information including personal information about individuals who may complete this form. For information about privacy and personal information go to ato.gov.au/privacy. Activity statement instructions are available from ato.gov.au or can be ordered by phoning 13 28 66.

Employer Name
 Payroll Totals
 Period 1/10/15 to 31/12/15

		Gross	Salary Sacrifice super	Adjusted Wage	PAYG Tax	Net Pay	Super
Employee	1	20,000	2,000	18,000	5,400	12,600	1,710
Employee	2	20,000		20,000	6,000	14,000	1,900
Employee	3	17,500		17,500	5,250	12,250	1,663
Employee	4	17,500		17,500	5,250	12,250	1,663
Employee	5	17,500		17,500	5,250	12,250	1,663
Employee	6	15,000		15,000	4,500	10,500	1,425
Employee	7	15,000	200	14,800	4,440	10,360	1,406
Employee	8	15,000		15,000	4,500	10,500	1,425
Employee	9	15,000		15,000	4,500	10,500	1,425
Employee	10	15,000		15,000	4,500	10,500	1,425
Employee	11	15,000	400	14,600	4,380	10,220	1,387
Employee	12	15,000		15,000	4,500	10,500	1,425
Employee	13	15,000		15,000	4,500	10,500	1,425
Employee	14	15,000		15,000	4,500	10,500	1,425
TOTAL		227,500	2,600	224,900	67,470	157,430	21,366

Superannuation to report on BAS

23,966

