

FORM QRO—P12

Final return / Notification of designated group employer

Version 20—July 2024



Payroll Tax Act 1971 (sections 64 & 75)

Client number

Name of employer

About this form

You are required to lodge a final return (Form P12) each time your business has a change of status, as defined in the *Payroll Tax Act 1971*. This form covers the period following your last final return or annual return until the day before your change of status. If you change your status during this period, you need to complete a separate final return for each status change.

A final return must be lodged within 21 days after the change of status happens. (For example, if you change from a non-grouped employer to a grouped employer on 16 May 2025, lodge the final return by 6 June 2025.)

The form has 5 parts (labelled A to E) and 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. You can complete this form at qroonline.treasury.qld.gov.au.

Designated group employers: This form does not reconcile the mental health levy.

- If you as DGE had a change of status—complete a mental health levy final return (Form P13) as well as this final return (Form P12).
- If you are a DGE and one of your group members had a change of status, do not complete this form—complete a Form P13 instead.

Your checklist

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

- your Queensland taxable and non-taxable wages broken down into the categories listed in items 5 and 6
- your interstate wages as set out in item 7
- 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 8
- your total periodic liability amounts for the year as set out in item 13
- if you were non-grouped for the assessment period, your total periodic levy liability amounts for the year as set out in item 13.

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 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 that you must complete this form.

If you are a DGE and one of your group members had a change of status—but you did not have one yourself—do not complete this form. Complete a mental health levy final return (Form P13) instead.

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

1. Have you ceased to employ?

If you have ceased to employ in Queensland and continue to employ in any other state or territory, this is not a change of status and you are not required to complete a final return. You should continue to lodge 'nil' periodic returns for the balance of the financial year and then lodge an annual return for that year, by the due date.

If you cease to employ on 1 July, you do not have to complete a final return. Instead, you must note that you ceased to employ in the prior financial year's annual return.

No Go to item 2.

Yes Date ceased / /
This will be the day after you last paid, or were liable to pay, wages Australia-wide.

Your registration will be cancelled and you will be advised of any further requirements. Go to Part C.

2. Is your employer status changing?

If your employer status changes on 1 July, you do not have to complete a final return. Instead, you must note the change to your employer status in the prior financial year's annual return.

If your employer status changes on any day other than 1 July, a final return (for the period up to and including the day before it changes) must be lodged within 21 days from when the change occurs.

You must also lodge an annual return by the due date for the period from the day your employer status changes to 30 June.

If you change payroll tax groups, you are considered to have undergone a change of employer status (regardless of whether you retain the same employer status in your new group) and must complete this form.

No Go to item 3.

Yes Indicate your new employer status from the end date of this final return by completing the corresponding category on the next page:
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

Does this group member employ in Queensland? Yes No

Group member name

ABN

Client number

Does this group member employ in Queensland? Yes No

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.

3. Has an administrator been appointed?

If an administrator (e.g. a receiver and manager or liquidator) was appointed on 1 July, you do not have to complete a final return. Instead, you must note this in the prior financial year's annual return.

If an administrator is appointed on any day other than 1 July, a final return (for the period up to and including the day before the administrator's appointment) must be lodged within 21 days from when the administrator was appointed. You must then lodge an annual return by the due date for the period from the day the administrator was appointed to 30 June.

No Go to item 4.

Yes Appointment date
This will be the day after the 'End date for this return' in Part A.

Employment ceased date Continuing to employ

Administrator's name

Street number PO Box

Street

Suburb/Town/City

State Postcode

Contact phone

Email

We will contact you regarding any further requirements.

4. Has an administrator ceased?

If the appointment of an administrator (e.g. a receiver and manager, or liquidator) ceases to have effect on 30 June, you do not have to complete a final return. Instead, you must note this in the relevant financial year's annual return.

If an administrator's appointment ceased to have effect on any day other than 30 June, a final return (for the period up to and including the date it ceased) must be lodged within 21 days from when it ceased. You must also lodge an annual return by the due date for the period from the day after the appointment ceased to 30 June.

No

Yes Date ceased
This will be the 'End date for this return' in Part A.

We will contact you regarding any further requirements.

Part C—Wages

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

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.

5. Queensland taxable wages

Enter your Queensland taxable wages for the 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
Total Queensland taxable wages	Q \$	.00

- Queensland taxable wages are wages that are taxable under the Queensland Payroll Tax Act.
- 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 Q to item 11.1

If you were not a member of a group for the period of this return, copy Q to item 11.2, worksheet 14 and worksheet 16.

6. Queensland non-taxable wages

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

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

6A. 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) **R3** \$

Rebate calculation (R3 × 50%) **R4** \$

Apprentice and trainee rebate (R4 × Payroll tax rate) **R** \$
(Items 9 and 10)

Copy R to item 11.1

7. Interstate wages

Enter your interstate wages for the period of this return.

Total interstate wages

I \$.00

- Interstate wages are wages that are taxable in other Australian states or territories under laws that correspond with the Queensland Payroll Tax Act.
- 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 I to worksheet 14 and worksheet 16.

8. 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 period of this return.

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

G \$.00

Copy G to worksheet 15.

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

A \$.00

Copy A to worksheet 15.

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.

If you are a designated group employer, you must complete the mental health levy final return (Form P13) in addition to this form to calculate your mental health levy amount.

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 final period.

For example, if your final period is 200 days, your proportionate threshold amount is calculated by multiplying 200 days by \$6,500,000 divided by 365 days. This means your threshold amount for 200 days is \$3,561,644.

Are you liable to pay the increased payroll tax rate for your final 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 as per the Australian Business Register 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.

Regional employers who pay above the wage threshold (i.e. \$350 million for a full financial year) are not entitled to receive the discount.

Go to 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 the worksheet at item 14 or 15.

Queensland taxable wages	Q	\$	.00	← Amount Q from item 5
Deduction	D	\$	.00	← Result J or S from worksheet 14 or worksheet 15
Taxable amount (Q – D)	T	\$	.00	
Calculated tax (T × payroll tax rate)	C	\$	.00	
Apprentice and trainee rebate	R	\$	.00	← Amount R from item 6A
Payroll tax amount (C – R)	P	\$	.00	Copy P to item 13.

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	Q	\$	<input type="text"/>	.00	← Amount Q from item 5
Adjusted primary threshold	W1	\$	<input type="text"/>	.00	← Result II from worksheet 16
Primary final levy amount (Q - W1) × 0.25%	X1	\$	<input type="text"/>	.00	
Adjusted additional threshold	W2	\$	<input type="text"/>	.00	← Result JJ from worksheet 16
Additional final levy amount (Q - W2) × 0.5%	X2	\$	<input type="text"/>	.00	
Final levy amount (X1 + X2)	Z	\$	<input type="text"/>		Copy Z to item 13.

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

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

If the deduction you are entitled to as DGE (amount **S** from Worksheet 15) exceeds your taxable wages (amount **Q** from item 5), 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.

13. Total payroll tax and mental health levy (liability/credit)

Payroll tax	P	\$ <input style="width: 100%;" type="text"/>	← Amount P from item 11.1
Total periodic amounts	Y1	\$ <input style="width: 100%;" type="text"/>	← Enter the total amount of payroll tax paid or payable for the periods covered by this return. Do not include any amounts allocated to unpaid tax interest (UTI).
Only complete Z and Y2 if you are non-grouped.			
Mental health levy	Z	\$ <input style="width: 100%;" type="text"/>	← Amount Z from item 11.2
Total periodic levy amounts	Y2	\$ <input style="width: 100%;" type="text"/>	← Enter the total amount of mental health levy paid or payable for the periods covered by this return. Do not include any amounts allocated to unpaid tax interest (UTI).
Final liability/credit	FL	\$ <input style="width: 100%;" type="text"/>	← Enter the difference between P and Y1 plus the difference between Z and Y2. $(P - Y1) + (Z - Y2)$
Unpaid tax interest	U	\$ <input style="width: 100%;" type="text"/>	← Calculate UTI as follows: Step 1 Daily UTI amount = Final liability × UTI rate (12.36% for the 2024–25 financial year) ÷ 366 Step 2 Total UTI amount = Daily UTI amount × number of days late
Total liability/credit		\$ <input style="width: 100%;" type="text"/>	← Add unpaid tax interest to the final liability to determine the total liability/credit. $FL + U$

A final liability must be paid to us not later than 21 days after the change of status. If your payment will not reach the Commissioner of State Revenue within that time, 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 final liability must be paid to us. The final liability does not affect any other outstanding payroll tax 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®

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.

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.



[Biller Code:47886
Ref:]



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.

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 item 14 to calculate the deduction and copy **J** to item 11.1
- use item 16 to calculate your mental health levy thresholds and copy **II** and **JJ** to item 11.2.

Designated group employer—If you were a DGE for the period of this return, use item 15 to calculate your deduction and copy **S** to item 11.1. This form does not reconcile the mental health levy for a DGE. Complete a mental health levy final return (Form P13) as well for this period.

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. Provide your taxable wages and any mental health levy amounts paid for this return period, to your DGE.

If the result of any step in the calculation for items 14 or 15 in this worksheet is negative, your deduction for that item is zero.

14. Deduction calculation (non-grouped member)

1. Copy amount **Q** from item 5 to **A**, and copy amount **I** from item 7 to **B**.

Queensland taxable wages	A	\$	<input type="text"/>	.00	← Amount Q from item 5
Interstate wages	B	\$	<input type="text"/>	.00	← Amount I from item 7

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

Step 1	Add the Queensland taxable wages A to interstate wages B to get total Australian wages C .	Step 1 result (A + B)	C	\$	<input type="text"/>	.00
Step 2	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 2 days	D	<input type="text"/>		
Step 3	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 3 days	E	<input type="text"/>		
Step 4	Add D to E for result F .	Step 4 result (D + E)	F	<input type="text"/>		
Step 5	Multiply F by \$1,300,000 and divide by 365 for result G .	Step 5 result ((F × \$1,300,000) ÷ 365)	G	\$	<input type="text"/>	.00
Step 6	Subtract G from C then divide by 7 for result H .	Step 6 result ((C – G) ÷ 7)	H	\$	<input type="text"/>	.00
Step 7	Subtract H from G for result I .	Step 7 result (G – H)	I	\$	<input type="text"/>	.00
Step 8	Divide A by C and multiply by I for result J (deduction).	Step 8 deduction ((A ÷ C) × I)	J	\$	<input type="text"/>	.00

Copy **J** to item 11.1

15. Deduction calculation (designated group employer)

1. Copy amount **G** from item 8 to **K**, and copy amount **A** from item 8 to **L**.

Total group Queensland taxable wages	K	\$	<input type="text"/>	.00	← Amount G from item 8
Total group Australian taxable wages	L	\$	<input type="text"/>	.00	← Amount A from item 8

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

For steps 1 and 2, 'relevant group employer' means an employer who was a member of the group for all or part of the period.

Step 1	Enter the number of days M 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 1 days	M	<input type="text"/>
Step 2	Enter the number of days N 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 2 days	N	<input type="text"/>
Step 3	Add M to N for result O .	Step 3 result (M + N)	O	<input type="text"/>
Step 4	Multiply O by \$1,300,000 and divide by 365 for result P .	Step 4 result ((O × \$1,300,000) ÷ 365)	P	\$ <input type="text"/> .00
Step 5	Subtract P from L then divide by 7 for result Q .	Step 5 result ((L - P) ÷ 7)	Q	\$ <input type="text"/> .00
Step 6	Subtract Q from P for result R .	Step 6 result (P - Q)	R	\$ <input type="text"/> .00
Step 7	Divide K by L and multiply by R for result S (deduction).	Step 7 deduction ((K ÷ L) × R)	S	\$ <input type="text"/> .00

Copy **S** to item 11.1

16. 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.

- Copy amount **Q** from item 5 to **AA**, and copy amount **I** from item 7 to **BB**.

Queensland taxable wages	AA	\$ <input style="width: 90%;" type="text"/>	.00	← Amount Q from item 5
Interstate taxable wages	BB	\$ <input style="width: 90%;" type="text"/>	.00	← Amount I from item 7

- Complete these steps to calculate your thresholds.

Step 1 Add Queensland taxable wages AA to interstate wages BB for the total Australian wages CC .		CC	\$ <input style="width: 90%;" type="text"/>	.00
Step 2 Divide AA by CC and multiply by \$10,000,000 for result DD .		DD	\$ <input style="width: 90%;" type="text"/>	.00
Step 3 Divide AA by CC and multiply by \$100,000,000 for result EE .		EE	\$ <input style="width: 90%;" type="text"/>	.00
Step 4 Enter the number of days FF 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.		FF	<input style="width: 90%;" type="text"/>	
Step 5 Enter the number of days GG 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.		GG	<input style="width: 90%;" type="text"/>	
Step 6 Add FF to GG for result HH .		HH	<input style="width: 90%;" type="text"/>	
Step 7 Divide HH by 365 and multiply by DD for result II (adjusted primary threshold).		II	\$ <input style="width: 90%;" type="text"/>	.00
Step 8 Divide HH by 365 and multiply by EE for result JJ (adjusted additional threshold).		JJ	\$ <input style="width: 90%;" type="text"/>	.00
<div style="background-color: #555; color: white; padding: 5px; display: inline-block;">Copy II and JJ to item 11.2</div>				