FORM QRO-P11

Annual return / Notification of designated group employer Version 16—June 2024



Payroll Tax Act 1971 (sections 63 & 75)

Client number				
Name of employer				

About this form

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 22 July 2024. 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 **groonline.treasury.qld.gov.au** to complete this form.

Your checklist

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.

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FORM QRO-P11

Annual return / Notification of designated group employer Version 16—June 2024



Part A — Client details

Client name	
Client number	
Employer status	ABN
Start date for this return	/ / End date for this return 30 / 06 / 2024

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.
- 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 to read more about final returns and reporting a change of status.

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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:



- 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 Q to item 11.1, item 11.2 & worksheet 17

If you were not a member of a group for the period of this return, copy Q to worksheet 15

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 R1	\$.00
Wages for trainees R2	\$.00
Other non-taxable wages	\$.00
Total Queensland non-taxable wages	\$.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) R3 \$

Rebate calculation (R3 × 50%) R4 \$

Apprentice and trainee rebate (R4 × payroll tax rate (Items 9 and 10))

Copy R to item 11.1

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3. Interstate wages

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

- 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 I to worksheet 15 & worksheet 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 \$ Copy G1 to worksheet 16 .00 group members (including you as DGE) Do not leave any fields Total interstate wages for all group \$ blank: enter '0' if not .00 members (including you as DGE) applicable. Copy A1 to worksheet 16 \$ **A1** .00 **Total group Australian taxable wages**

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 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 2024.

Total Queensland taxable wages for all Copy G2 to item 11.3 and G2 group members (including you as DGE) \$.00 worksheet 18 (mental health levy) Do not leave any fields Total interstate wages for all group members .00 blank; enter '0' if not (including you as DGE) (mental health levy) applicable. **Total group Australian taxable wages** \$ Copy A2 to worksheet 18 **A2** .00 (mental health levy)

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Part C — Change of status

We need this information to ascertain your employer status from 1 July 2024 and to designate a DGE, if applicable.

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

5. Are you cea	sing to employ from 1 July 2024?							
•	employ throughout Australia during the 2023–24 financial year, you are not required to nual return. You must complete and lodge a final return (Form P12) within 21 days from the to employ.							
No 🗌 G	Go to item 6.							
	our registration will be cancelled on 30 June, and you will be advised separately of any urther requirements. Go to Part D.							
6. Is your emp	ployer status changing from 1 July 2024?							
return (Form P12)	status changed during the 2023–24 financial year, you are required to complete a final up to the status change date. A final return must be lodged within 21 days from the status must then lodge an annual return from the status change date to 30 June.							
this is considered	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 2024.							
No 🗌 0	Go to Item 7							
L A E	ndicate your new employer status from 1 July by completing the corresponding category below: A. Designated group employer B. Group member C. Non-grouped.							
A. Designate	ed group employer							
If you have select group to be the	cted this employer status, you have been designated on behalf of each member of the DGE.							
Provide details o	of all group members.							
Group member r	name							
ABN								
Client number	(If the employer does not employ in Queensland, write N/A.)							
Group member r	name							
ABN								

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

Client number

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

B. Group member	r 🔲					
Does the group pay m	nore than \$6.5 mill	lion in annual taxa	ıble wages t	hroughout Au	stralia?	
Yes						
No Provide	details below.					
DGE name						
ABN						
Client number						
C. Non-grouped						
If you have selected th						
member of a group un	der the grouping p ————	orovisions. Provide	reason for	changing stat	us.	
7. Has an adminis	trator been app	pointed on 1 July	/ 2024?			
Note: If an administrate including the day prior 30 June.						to
No						
Yes Ap	pointment date	1 July 202	4			
Admir	nistrator's name					
	Street number			PO Box		
	Street					
Su	burb/Town/City					
	State			Postcode		
	Contact phone					_
	Email					
We will contact you reg	garding any further	r requirements.				
8. Has an adminis	trator ceased or	n 30 June 2024	?			
Note: If an administrat	or ceases prior to	30 June, you must	lodge a fina	al return (Form	P12) up to and	
including the cease da	ate and then lodge		from the cea		June.	
No \			from the cea		June.	

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 days \times \$6,500,000 \div 366 days = \$3,551,913

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

Yes No L

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

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

Go to **gro.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 \Box No \Box

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 worksheet 15 or worksheet 16.

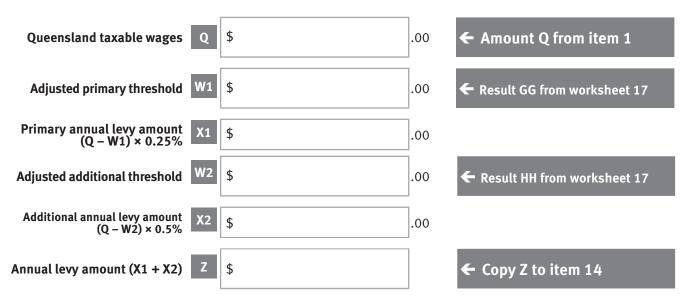
Queensland taxable wages	0	\$.00	← Amount Q from item 1
Quodinatura agrazio irageo		<u> </u>		t /imount Q nom item 1
Deduction	D	\$.00	← Result J or S from worksheets
Taxable amount (Q – D)	T	\$		
Calculated tax (T × payroll tax rate)	С	\$		
Apprentice and trainee rebate	R	\$		← Amount R from item 2A
Payroll tax amount (C – R)	Р	\$		← Copy P to item 14

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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.

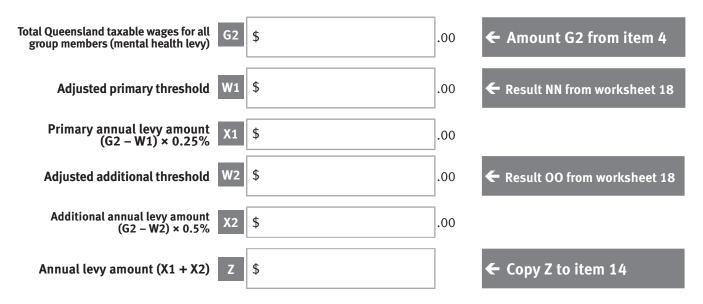


11.3 Mental health levy calculation (designated group employer)

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.



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12. Lodgement frequency

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)

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 16) exceeds your taxable wages (amount Q 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		
2		
3		
4		
5		
6		

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.

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

Payroll tax	P	\$	+	Amount P from item 11.1
Total periodic amounts	Y1	\$	←	Enter the 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).
Mental health levy	Z		←	Amount Z from item 11.2 or 11.3
Total periodic levy amo	unts Y2		←	Do not complete Y2 if you are a group member. 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).
				Do not include any amounts allocated to unpaid tax interest (UTI).
Final liability/credit (payroll tax and levy)	FL	\$	←	Enter the difference between P and Y1 plus the difference between Z and Y2.
				= (P - Y1) + (Z - Y2)
Unpaid tax interest	U	\$	←	Calculate UTI as follows: Step 1 Daily UTI amount = Annual 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 lia	bility/credit	\$	←	FL+U
		us by the due date each yea st calculate the accrued UT		ur payment will not reach the Commissioner of nclude it in your payment.
If a credit is due, nomin	nate your bar	nk account. If a refund is ap	proved	I, it will be paid by electronic funds transfer.
BSB				
Account name				
Account number				

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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. 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.



Bank account details

BSB code: 064-013

Account A/c no.: 1000 0935

Bank: Commonwealth Bank

Ref:

A/c name: Commissioner of State Revenue Collection

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.

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.





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 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

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 15 to calculate the deduction and copy J 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 item 16 to calculate your deduction and copy S 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 worksheets 15 or 16 is negative, your deduction for that item is zero.

15 Deduction calculation (non-grouped employer)

Calculate your deduction for 1 July 2023 to 30 June 2024 if you were an employer who was not a member of a group.

1. Copy amount Q from item 1 to A, and copy amount I from item 3 to B.

Queensland taxable wages	Α	\$.00	← Amount Q from item 1
Interstate wages	В	\$.00	← Amount I from item 3

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

Step 1	Add Queensland taxable wages ${\bf A}$ to interstate wages ${\bf B}$ to get total Australian wages ${\bf C}.$	Step 1 result (A + B)	C	\$.00
Step 2	Enter in D the number of days 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		
Step 3	Enter in E the number of days 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		
Step 4	Add D to E for result F .	Step 4 result (D + E)	F		
Step 5	Multiply F by \$1,300,000, then divide by 366 for result G .	Step 5 result ((F × \$1,300,000) ÷ 366)	G	\$.00
Step 6	Subtract G from C , then divide by 7 for result H .	Step 6 result ((C – G) \div 7)	Н	\$.00
Step 7	Subtract H from G for result I .	Step 7 result (G – H)	Ι	\$.00
Step 8	Divide A by C , then multiply by I for result J (deduction).	Step 8 deduction $((A \div C) \times I)$	J	\$.00
			Copy	/ J to item 11.1	L

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Divide ${\bf K}$ by ${\bf L}$, then multiply by ${\bf R}$ for result ${\bf S}$ (deduction).

Step 7

Calculate your deduction for 1 July 2023 to 30 June 2024 if you were a designated group employer.

1. Copy amount G1 from item 4 to K, and copy amount A1 from item 4 to L.

Group	p Queensland taxable wages K \$.00 ← Am	ount (61 from item	4			
Total gro	oup Australian taxable wages L \$.00 ← Am	nount A	A1 from item	4			
2. Complete the following steps to calculate your eligible deduction.								
Step 1	Enter in M the number of days in that part of the period of this return starting or 1 July and ending on 31 December for which the employer paid or was liable to pay wages.	Step 1 days	М					
Step 2	Enter in N the number of days 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 2 days Step 3 result (M + N)	N _]			
Step 3	Add M to N for result O .	Step 4 result ((0 × \$1,300,000) ÷ 366)	P	5	.00			
Step 4	Multiply 0 by \$1,300,000, then divide by 366 for result P .	Step 5 result ((L – P) \div 7)	Q	\$.00			
Step 5	Subtract P from L , then divide by 7 for result Q .	Step 6 result (P – Q)	R	\$.00			
Step 6	Subtract Q from P for result R .	Step 7 deduction $((K \div L) \times R)$	S	\$.00			

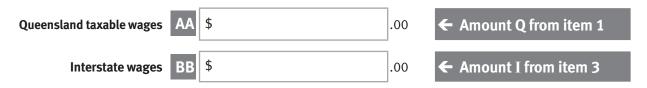
Copy S to item 11.1

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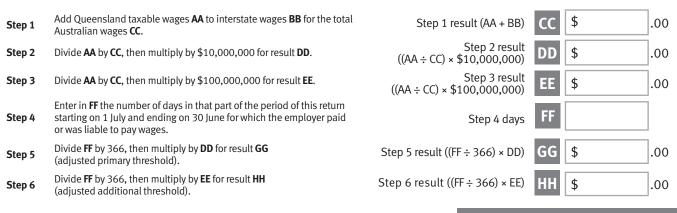
17 Mental health levy thresholds calculation (non-grouped employer)

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

1. Copy amount Q from item 1 to AA, and copy amount I from item 3 to BB.



2. Complete the following steps to calculate your thresholds.



Copy GG and HH to item 11.2

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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 G2 from item 4 to II, and copy amount A2 from item 4 to JJ.



2. Complete these steps to calculate your thresholds.

Step 1	Divide ${f II}$ by ${f JJ}$, then multiply by \$10,000,000 for result ${f KK}$.
Step 2	Divide II by JJ, then multiply by \$100,000,000 for result LL.
Step 3	Enter in MM , the number of days in that part of the period of this return starting on 1 July and ending on 30 June for which the employer paid or was liable to pay wages.
Step 4	Divide MM by 366, then multiply by KK for result NN (adjusted primary threshold).
Step 5	Divide MM by 366, then multiply by LL for result OO (adjusted additional threshold).

Step 1 result (II ÷ JJ) × \$10,000,000	KK \$.00
Step 2 result (II ÷ JJ) × \$100,000,000	LL \$.00
Step 3 days	мм	
Step 4 result ((MM ÷ 366) × KK)	NN \$.00
Step 5 result $((MM \div 366) \times LL)$	00 \$.00

Copy NN and OO to item 11.3

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