QUEENSLAND TREASURY

QRO Online user guide

Payroll tax

July 2024

QUEENSLAND
REVENUE OFFICE

Queensland Government

Contents

QRO Online is the online portal for Queensland Revenue Office. You can lodge your payroll tax returns, manage your details and make payments for your returns all in one secure spot.

You'll need an individual (personal) account to log in to QRO Online. We have information about creating an account and other general functions:

- creating an account
- giving another person access to your account
- linking your account to an entity account
- updating your contact details
- setting up and editing bank details
- troubleshooting
- how-to guides.

Log in to QRO Online

Always use this URL to log in to QRO Online: qroonline.treasury.qld.gov.au. If you bookmark or save this as a favourite, you might experience login or display errors.

1.0 Home page

When you log in to QRO Online (after verifying your identity) the home page will display tiles, including:

- Add account
- Registration
- Submit enquiry
- My land (if you own land in Queensland—regardless of whether you are liable for land tax)
- QRO newsroom
- View accounts (only appears once you've added client accounts to your profile).

1.1 Add account

This is where you can manage your contact details, access and permissions. It's also where you activate registrations that have been processed. Here you'll find:

- Basic details—this will populate with the information you provided when completing your identity verification.
- Contact card—this must be completed to link your individual account to a registered entity's account.
- Request permission—this is not used to request permission to access a payroll tax account. You can activate a new registration (once we have processed it) from the **Activation** tab or by requesting permission from an existing administrator.
- Activation—to link newly registered entities for payroll tax.

When you are in the Add account section, you'll find a link back to the home page, your client list and registration at the top of the page.

1.2 Registration

Here you can:

- register the entity for payroll tax or betting tax
- save registration forms as draft to complete later (if required)
- view registrations that have been submitted (but not yet processed)
- activate processed registrations.

A registration form is not required if the entity is currently lodging payroll tax returns with QRO. Call us on 1300 300 734 to ensure the entity is linked to your account.

1.3 Submit enquiry

Click **Submit enquiry** to send an enquiry to the payroll tax team. If you have completed a contact card, your contact number and your email address will pre-populate.

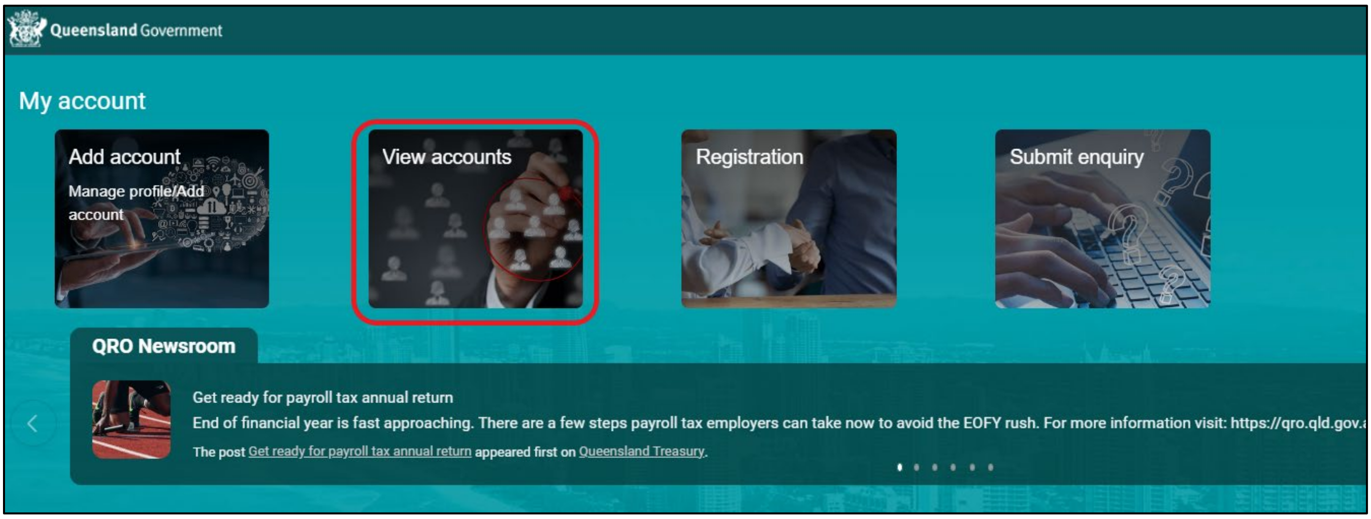
You can attach a maximum of 5 files. (PDF or PNG with total file size of 1500 KB. Maximum size allowed for each file is 300 KB.)

1.4 My land

A **My land** tile will only display on the home page if you own land in Queensland. This will display whether you are liable for land tax or not. You can access details about your landholdings, apply for a land tax exemption on your property or contact our land tax team. Go to qro.qld.gov.au to learn more.

1.5 View accounts

The **View accounts** tile appears on the home page once you have requested and been assigned permission to access a payroll tax account of a registered entity. This is where you will find your clients or the businesses you work for and administrator details.



1.6 Troubleshooting

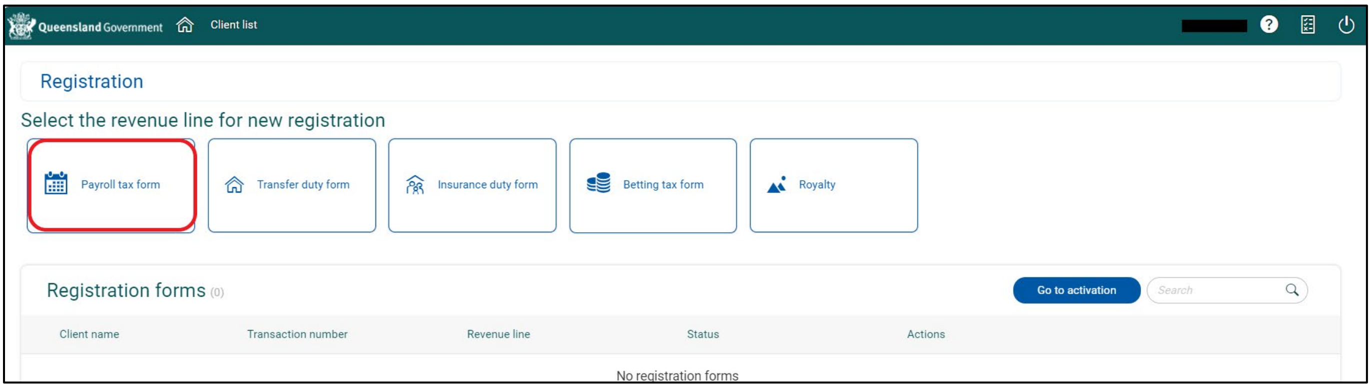
Click the question mark icon in the top right of the screen to access troubleshooting tips.

2.0 Register for payroll tax

Once you have created a personal QRO Online account and logged in, you will be able to submit a registration application for payroll tax for a business.

2.1 Selecting the registration form

1. Click **Registration** tile on the home page.
2. Select **Payroll tax form**.

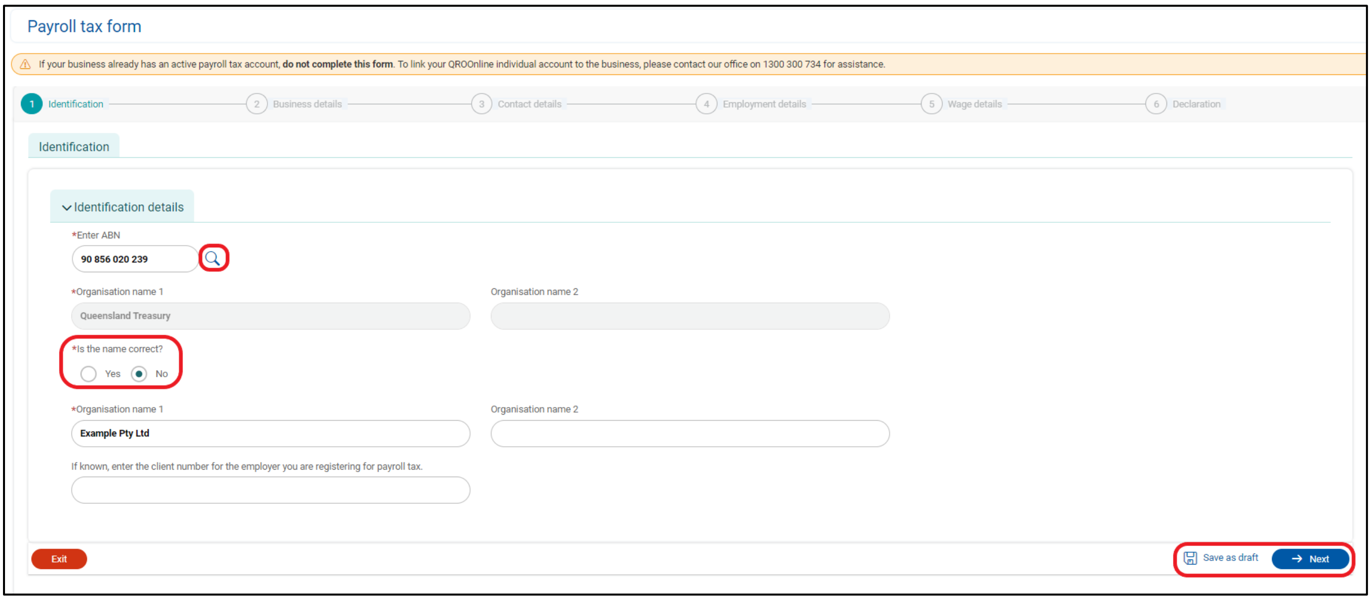


2.2 Identification

1. Enter a valid ABN and select the magnifying glass to search.

The ACN and company name will pre-populate.

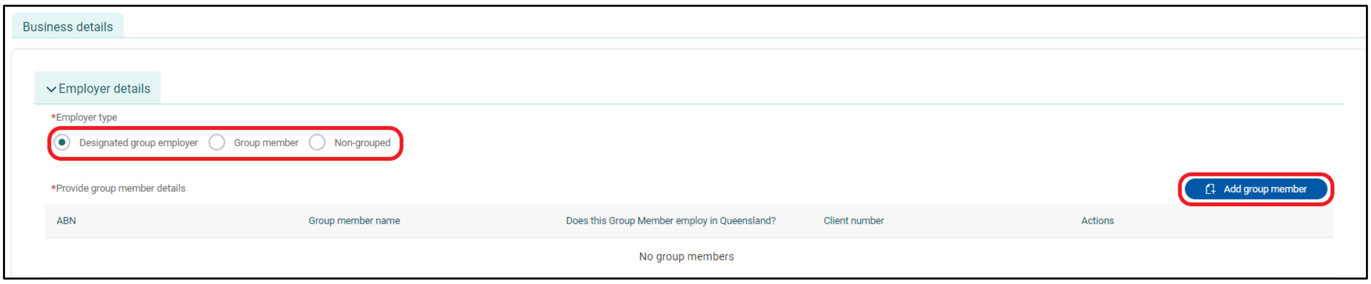
2. Answer the question: **Is the name correct?**
   If you select 'No', you will be prompted to enter the correct name.
3. Enter the entity's 7-digit client number (if the entity already has a QRO Online account).
4. Click **Save as draft** or **Next** to continue.

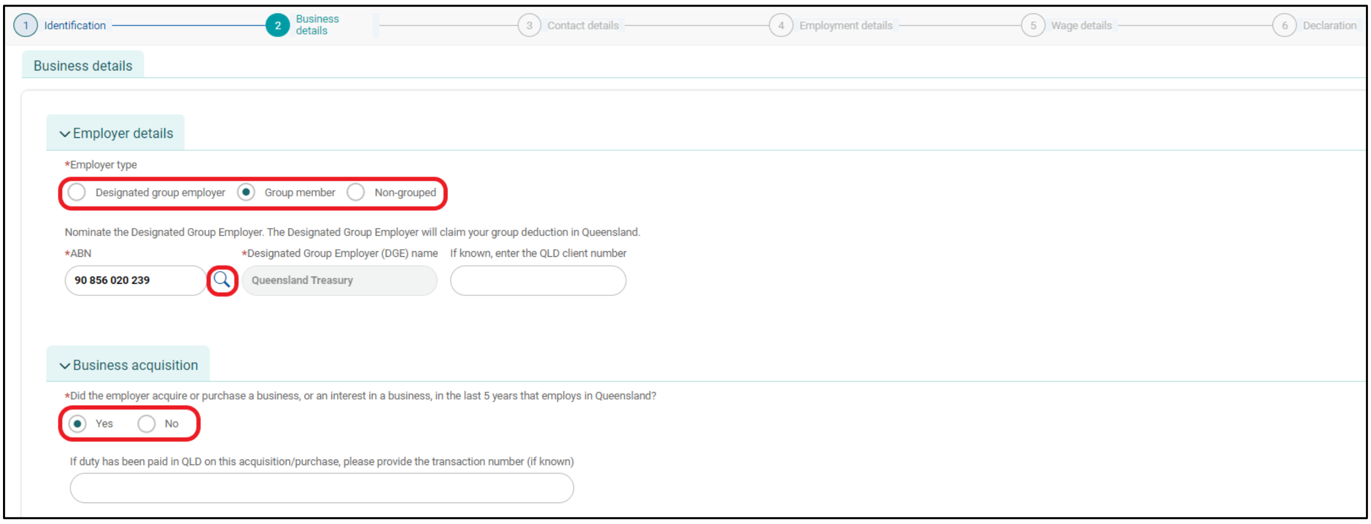


2.3 Business details

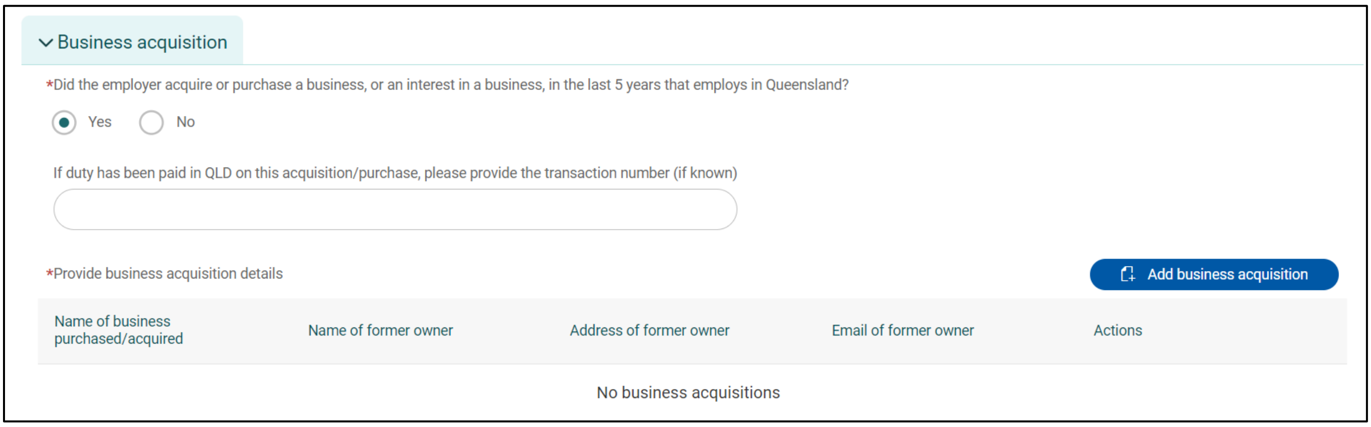
1. Select the employer status you wish to register as.
   - Designated group employer (DGE)—enter all group members, including ABNs and client numbers (if known).
   - Group member (GM)—nominate the DGE for your group, including their ABN and client number (if known). The DGE must be employing in Queensland to be nominated.
   - Non-grouped (NG).

Read about grouping for payroll tax.





2. Answer the question: **Did the employer acquire or purchase a business, or an interest in a business, in the last 5 years that employs in Queensland?**
   If you select 'Yes', you'll be prompted to provide further details.



3. Click **Save as draft** or **Next** to continue.

2.4 Contact details

1. Provide details of your payroll tax service address and business address in this section.

The **service address** is the one we will use for correspondence, and it can be a street or postal address. If the business address and service address:

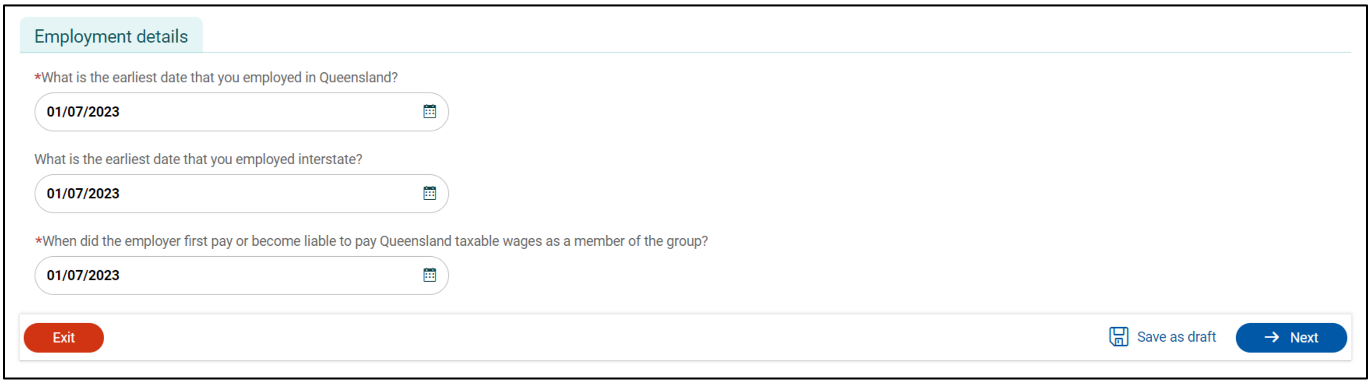
- are the same, tick the box **My business address is same as service address above**.
- are not the same, complete the business address fields.

2. Enter your details in the **Communication** section. The fields marked with an asterisk (*) are mandatory.
3. Click **Save as draft** or **Next** to continue.

2.5 Employment details

1. Answer the question: **What is the earliest date that you employed in Queensland?**
   For example, for 1 July 2023 enter 01/07/2023 or use the calendar button.

2. Answer the question (if applicable): **What is the earliest date that you employed interstate?**
   This is the earliest date that you employed in any state *other than Queensland*.
3. If you are a grouped employer (e.g. DGE or group member), answer the question: **When did the employer first pay or become liable to pay Queensland taxable wages as a member of a group?**



Employment details

*What is the earliest date that you employed in Queensland?

01/07/2023

What is the earliest date that you employed interstate?

01/07/2023

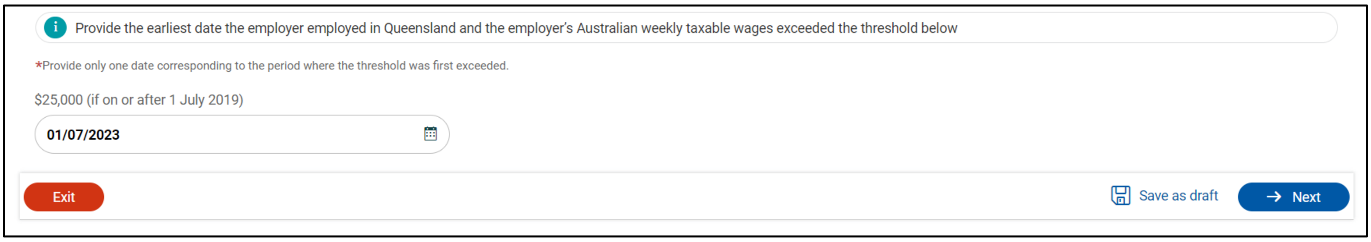
*When did the employer first pay or become liable to pay Queensland taxable wages as a member of the group?

01/07/2023

Exit | Save as draft | Next

Non-grouped employers only

Provide the earliest date the employer employed in Queensland and their Australian weekly taxable wages exceeded the threshold.



Provide the earliest date the employer employed in Queensland and the employer's Australian weekly taxable wages exceeded the threshold below

*Provide only one date corresponding to the period where the threshold was first exceeded.

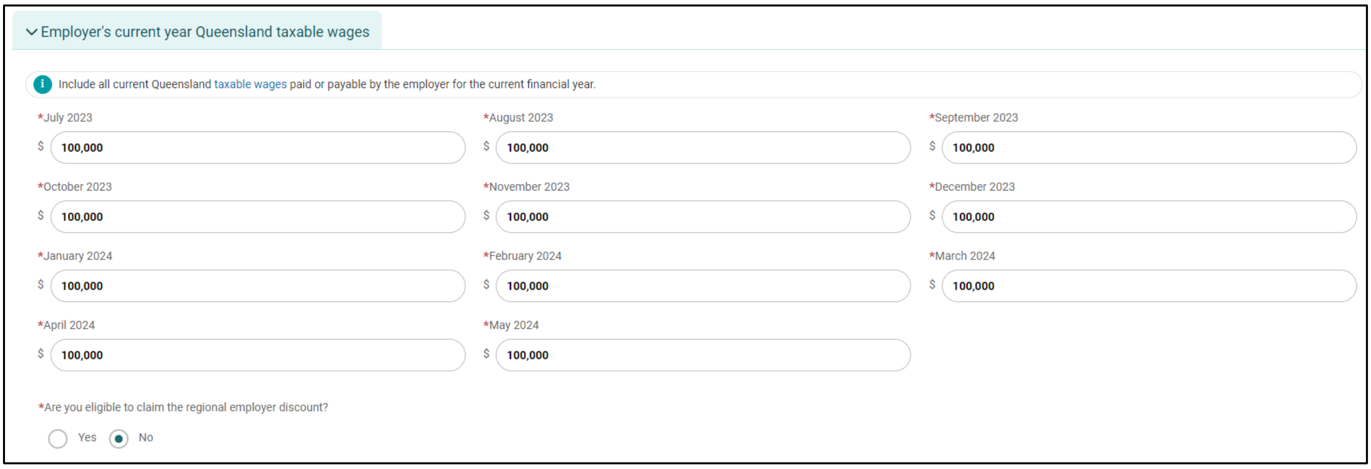
$25,000 (if on or after 1 July 2019)

01/07/2023

Exit | Save as draft | Next

2.6 Wage details

1. Enter your Queensland taxable wages (excluding non-taxable wages) into the monthly breakdown for the current financial year.
2. Answer the question: **Are you eligible to claim the regional employer discount?**
   If you select 'Yes', the regional employer rate discount will be applied to the tax rate.



Employer's current year Queensland taxable wages

Include all current Queensland taxable wages paid or payable by the employer for the current financial year.

*July 2023 $ 100,000	*August 2023 $ 100,000	*September 2023 $ 100,000
*October 2023 $ 100,000	*November 2023 $ 100,000	*December 2023 $ 100,000
*January 2024 $ 100,000	*February 2024 $ 100,000	*March 2024 $ 100,000
*April 2024 $ 100,000	*May 2024 $ 100,000	

*Are you eligible to claim the regional employer discount?

Yes No

3. Enter the employer's preceding years wages. This section is based on the employment dates provided in the Employment details (previous) section and will not appear if there is no payroll tax to be assessed for the preceding years.

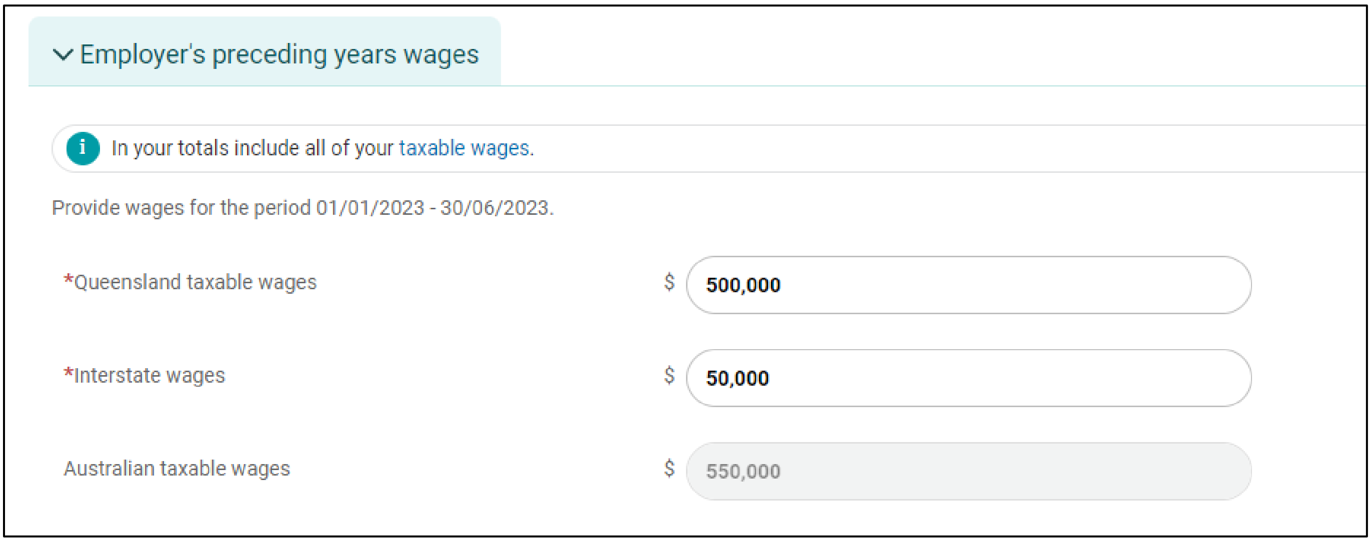
Employer's preceding years wages

In your totals include all of your taxable wages.

Financial year ending	Queensland	Interstate	Total Australian wages
30 June 2023	*$ 500,000	$ 50,000	$ 550,000
30 June 2022	*$ 0	$ 0	$ 0
30 June 2021	*$ 0	$ 0	$ 0
30 June 2020	*$ 0	$ 0	$ 0
30 June 2019	*$ 0	$ 0	$ 0

DGEs and non-grouped employers only

If the employer paid taxable wages in Queensland in the 2023 financial year they may be required to provide their wages for the period 1 January to 30 June. This is due to changes to the deduction range and the mental health levy being introduced on 1 January 2023.



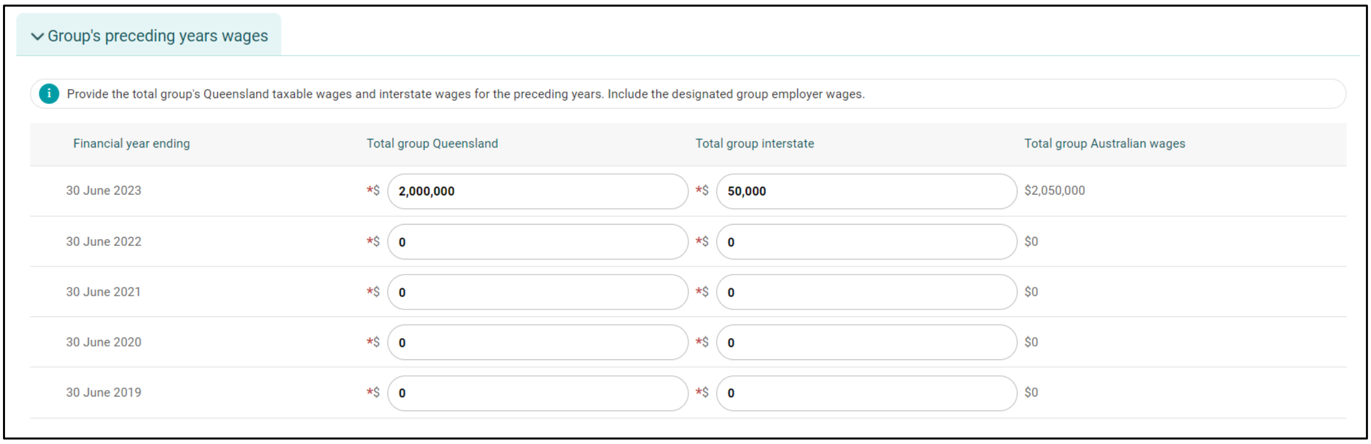
Employer's preceding years wages

In your totals include all of your taxable wages.

Provide wages for the period 01/01/2023 - 30/06/2023.

*Queensland taxable wages	$ 500,000
*Interstate wages	$ 50,000
Australian taxable wages	$ 550,000

4. If registering as a designated group employer (DGE) or grouped member (GM) enter the group's preceding years wages. This section is based on the employment dates provided in the Employment details (previous) section and will not appear if there is not payroll tax to be assessed for the preceding year.



Group's preceding years wages

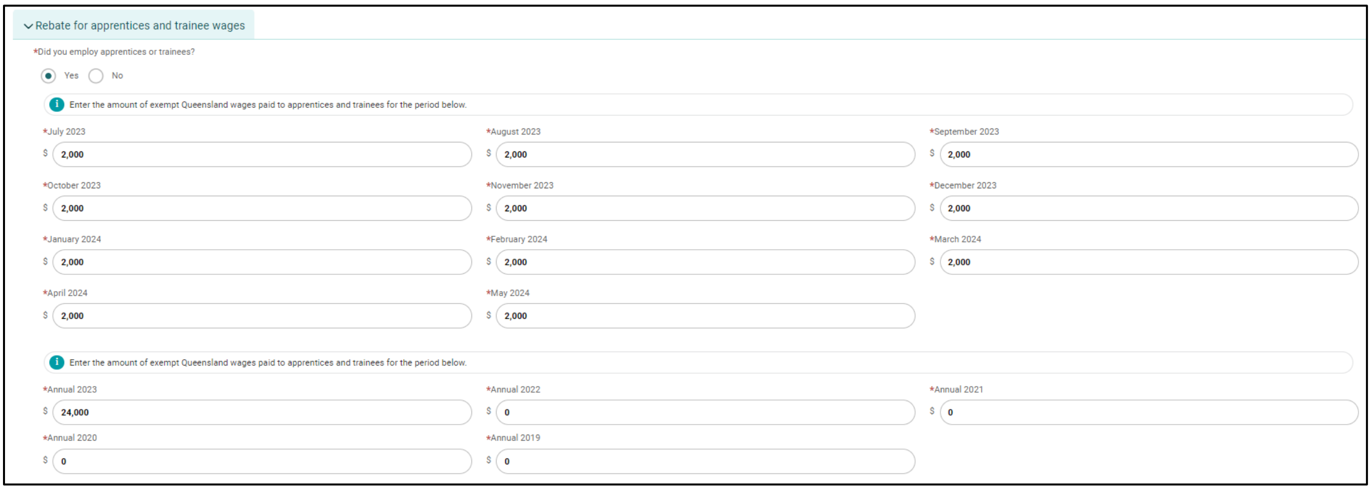
Provide the total group's Queensland taxable wages and interstate wages for the preceding years. Include the designated group employer wages.

Financial year ending	Total group Queensland	Total group interstate	Total group Australian wages
30 June 2023	*$ 2,000,000	*$ 50,000	$2,050,000
30 June 2022	*$ 0	*$ 0	$0
30 June 2021	*$ 0	*$ 0	$0
30 June 2020	*$ 0	*$ 0	$0
30 June 2019	*$ 0	*$ 0	$0

Group members only

5. Answer the question: **Will you pay or are you a member of a group who will pay more than $6.5 million in Australian taxable wages for this financial year?**
   If you select 'Yes', the higher payroll tax rate will be applied to payroll tax assessments.
6. Answer the question: **Does the employer employ interstate in the current financial year?**
   If you select 'Yes', provide wage estimates for the current financial year in the respective categories.

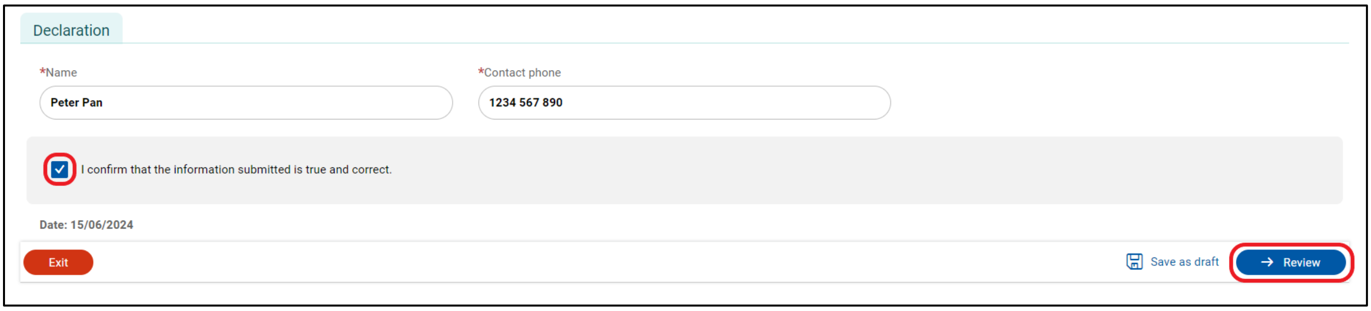
7. Answer the question: **Did you employ apprentices or trainees?**
   If you select 'Yes', enter the apprentice or trainee wages for this financial year and any previous relevant years.



8. Click **Save as draft** or **Next** to continue.

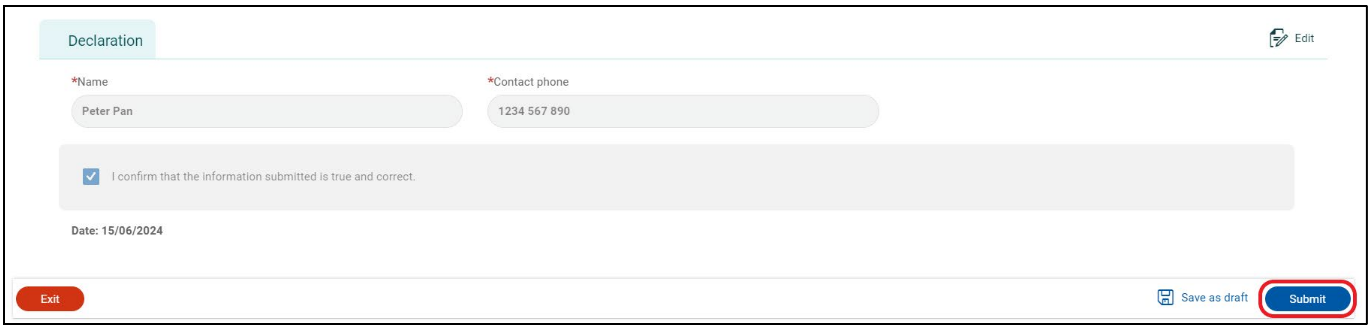
2.7 Declaration

1. Select your preferred lodgement frequency (if options are provided).
2. Enter your name and contact number.
3. Check the box to confirm that the information you have provided is true and correct. If you have a contact card for your QRO Online account, your details will pre-populate.
4. Save the form and click **Review**.

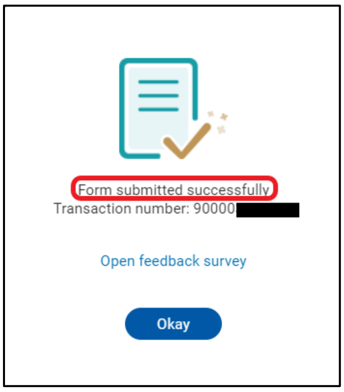


Any errors in the form will display as an exclamation point in the top right corner. You need to resolve errors before continuing.

5. Click **Submit** to lodge the registration. Once the form has been submitted, you can't edit or delete it.



6. A pop-up window will display if the form was submitted successfully. Record the transaction number—you'll need this when you activate your registration.



2.8 Form status

You can check the status of your registration application in the Registration forms section.

- Draft—Your application has been saved but not submitted for processing. Select **Register** to continue with the form and submit.
- To be approved—We are processing your application, and you don't need to do anything yet. Click **View form** to see the details.
- Submitted—Your application has been received and you will be notified once it has been processed. After you've been notified, select **Activate** to finalise the registration process so you can start lodging returns.

2.9 Activate registration

Once your application has been processed, we will contact you to provide the client number. There are two ways to activate your registration:

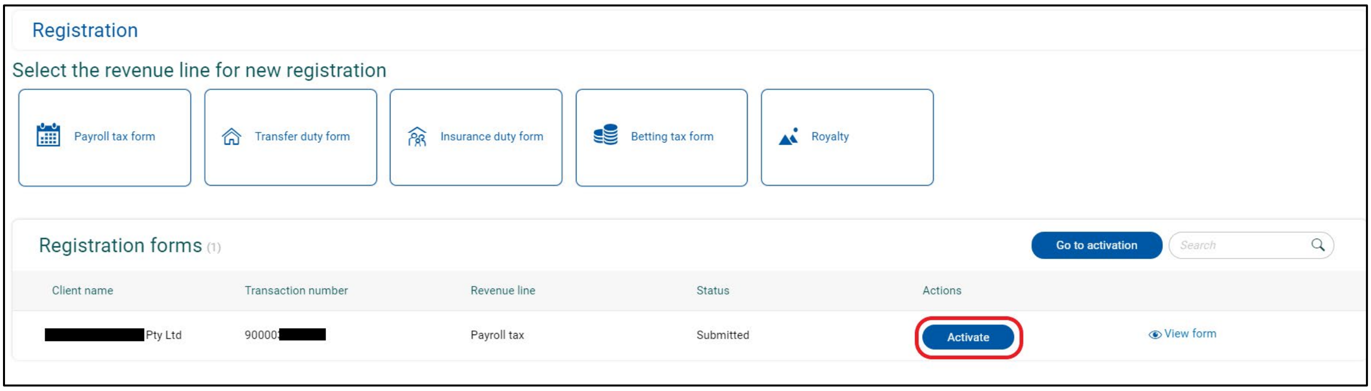
- Method 1—for when you submitted the registration form yourself.
- Method 2—for when someone else submitted the form for you.

2.9.1 Method 1

Use this method to activate your registration if you submitted the application form.

1. Log in to QRO Online and select **Registration**.

2. Click **Activate** for the relevant registration.



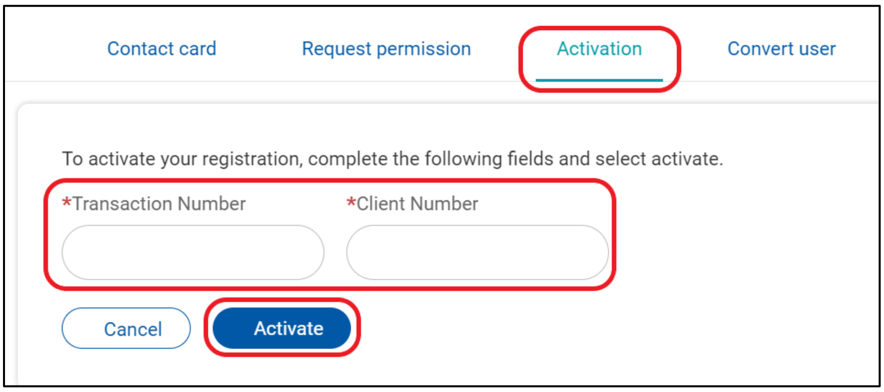
3. Enter the client number we provided you when notifying you of your registration and click **Activate**. (The transaction number will be pre-populated.)

The registration form will then disappear from the list.

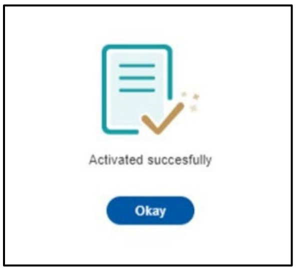
2.9.2 Method 2

Use this method to activate your registration if you or someone else submitted the application form. You will need the 12-digit transaction number that was generated at the time the registration was submitted and the client number we provided with your notification.

1. Log in to QRO Online and select **Add accounts**.
2. Select the **Activation** tab.
3. Enter the transaction number and client number.
4. Click **Activate**. (This creates administrator authorisation for the person who activated the registration.)



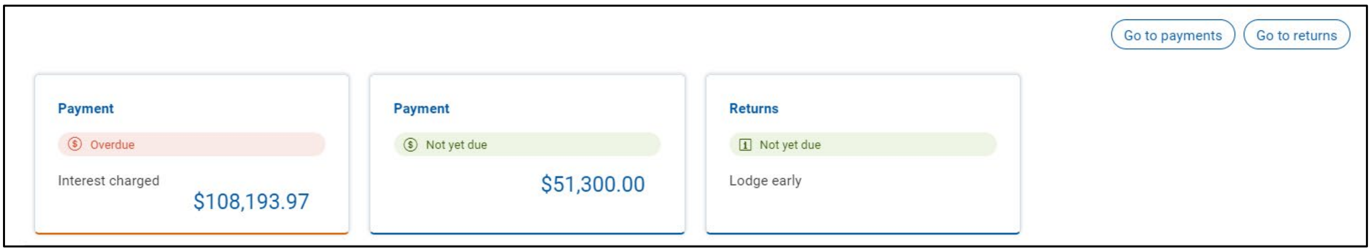
A pop-up will confirm that the registration has been activated successfully.



You will now have a **View accounts** tile on the home page where you can access the account.

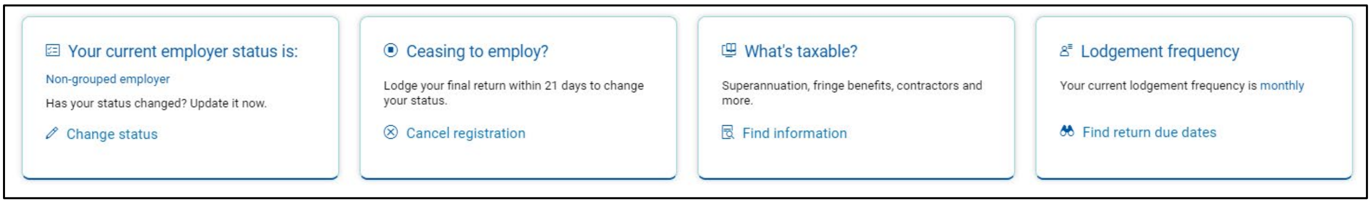
3.0 Dashboard

The Dashboard gives you with a snapshot of your account, including upcoming and overdue returns and payments.



It also shows:

- the current employer status and lodgement frequency
- the final return, which you can start if you've had a status change or ceased to employ
- information on taxable wages for payroll tax
- menus for returns, payments, estimators, enquiries, manage details, assign permissions and year to date returns.

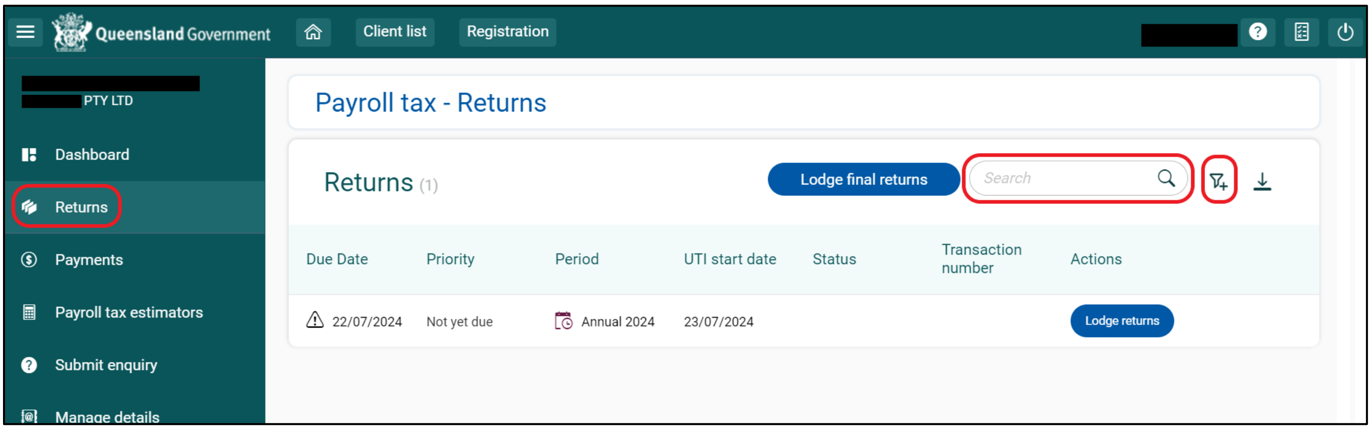


1. To access a client dashboard, select **View accounts** from the home page. If you manage multiple accounts, you can also click the **Client list** at the top of the page in other tiles.
2. Click the client account that you wish to manage.

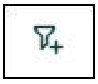
3.1 Returns

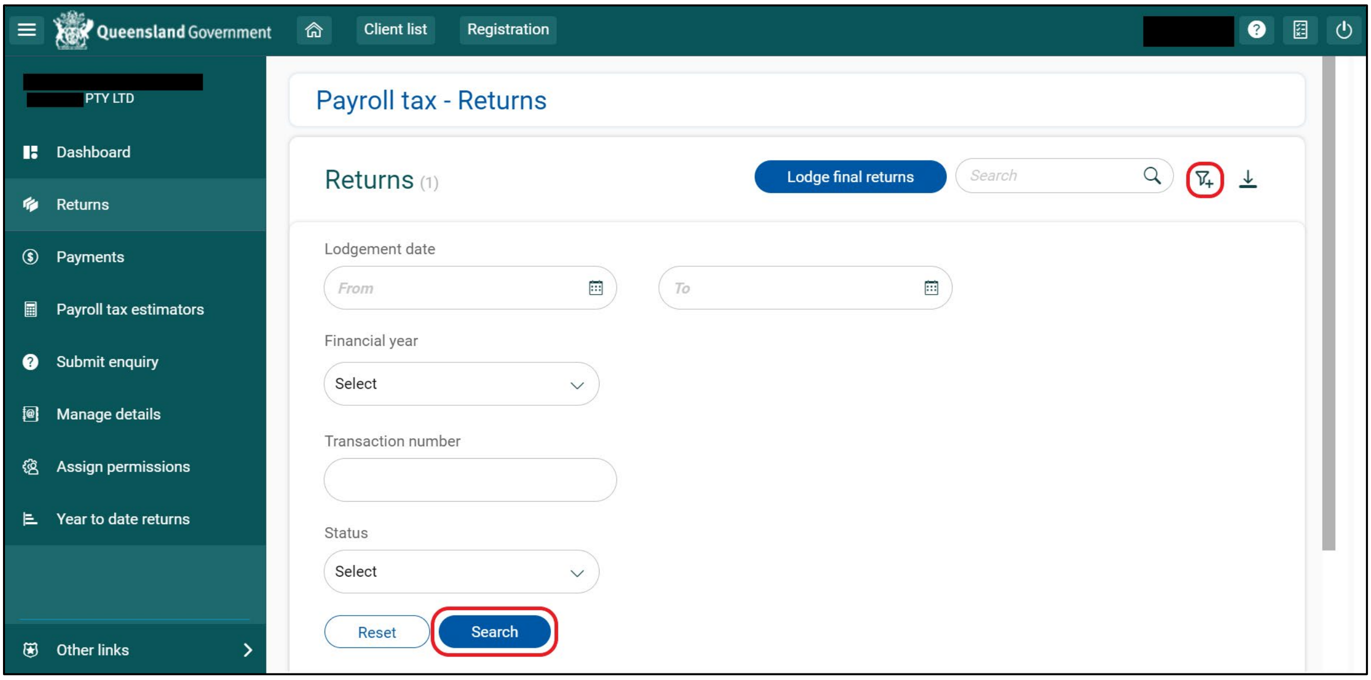
This is where you lodge returns and search for previously lodged returns.

- Use **Search** to find outstanding (not yet lodged) returns.



- Use **Advanced search** to search all returns.





Enter search criteria and click **Search**. (You don't need to complete each search field.)

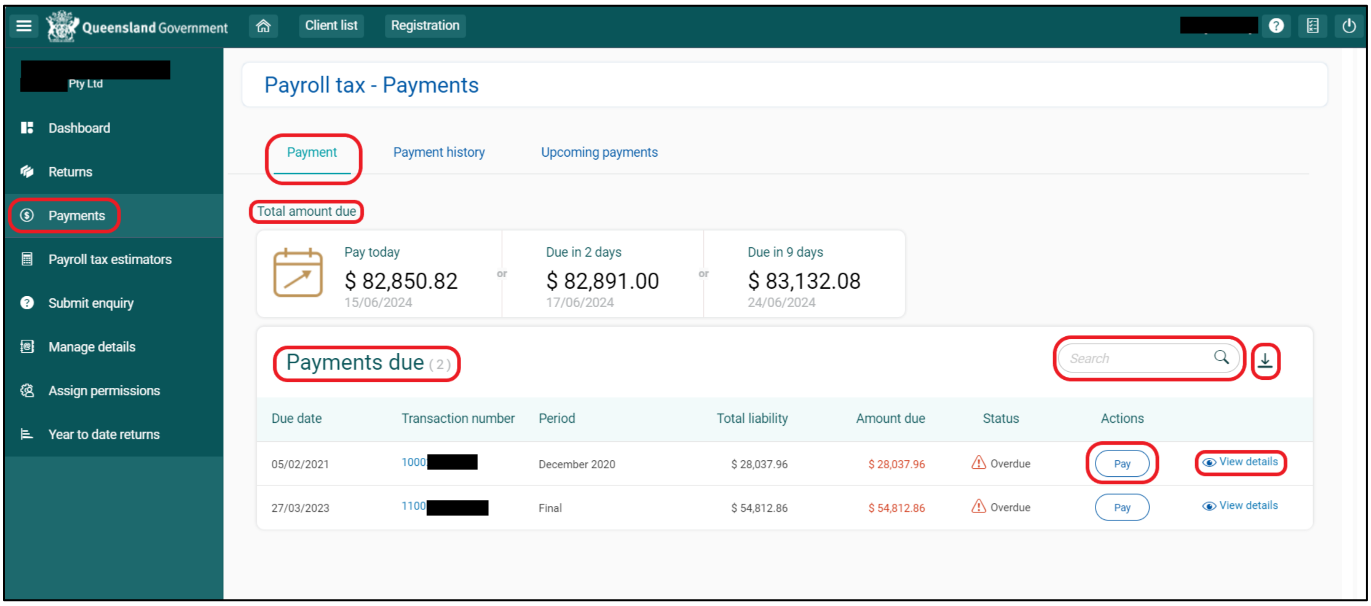
- **Lodgement date:** Enter the date the return was lodged (i.e. not necessarily the date it was due).
- **Financial year:** Select from the drop-down list of past 7 financial years.
- **Transaction number:** This is the transaction number for the return you are looking for (e.g. 1000XXXXXXXX).
- **Status:** Select the relevant status from the drop-down list.

If you need to search again, click **Reset**.

If you want to view, save or print a copy of the return, locate the return and click **View form**.

3.2 Payments

Outstanding payments will appear on the Payments page almost immediately after a return has been lodged. This page will show the total amount due, and the payments due table will show any outstanding payments.



- To see a breakdown of the outstanding payments due on a return, click **View details**.
- You can make payments from the Payments due table if you have saved your bank account details in QRO Online. Or you can select **Add bank** to add details here or within the Manage details section.
- You can download a copy of the Payments due table (as an Excel spreadsheet). Click the download icon.
- In the View details section, the **View Returns** button will take you to the Returns page where you can search for a copy of the lodged return.
- To see an account summary, click **Generate statement** within the View details section.
- You can see a full payment history in the Payment history tab. This tab also has a search function and the ability to export data to Excel.

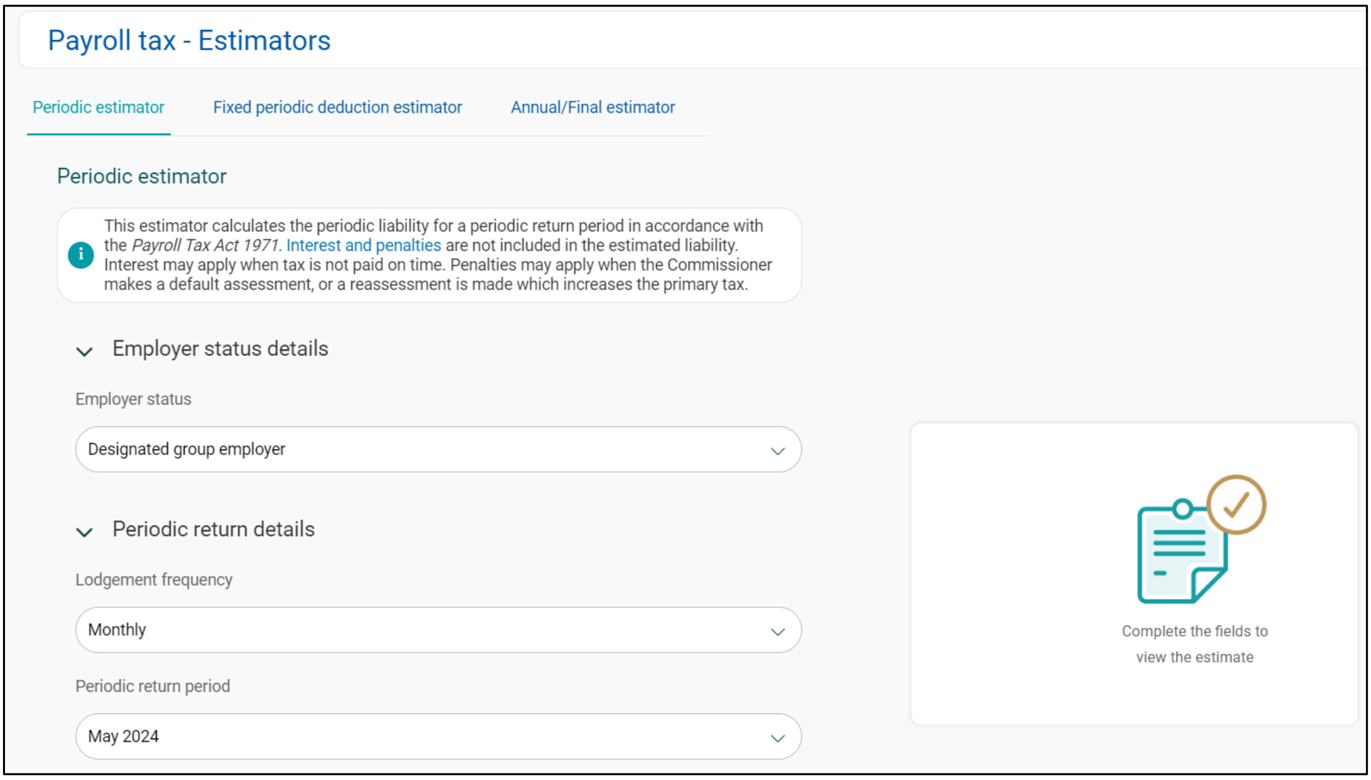
Account Summary
Payment arrangements display the reference number
Client number: [redacted]

Return period	Payment reference	Assessment amount	Penalty amount	Unpaid tax interest	Due date	Late payment interest	Payment arrangement	Payment/Credit	Payment date	Adjustment amount	Total outstanding
December 2020	1000[redacted]	$13,554.93	$10,166.20	$65.78	05/02/2021	$4,251.05		$0.00		$0.00	$28,037.96

Other fees:	**$0.00**
Amount owing:	**$28,037.96**

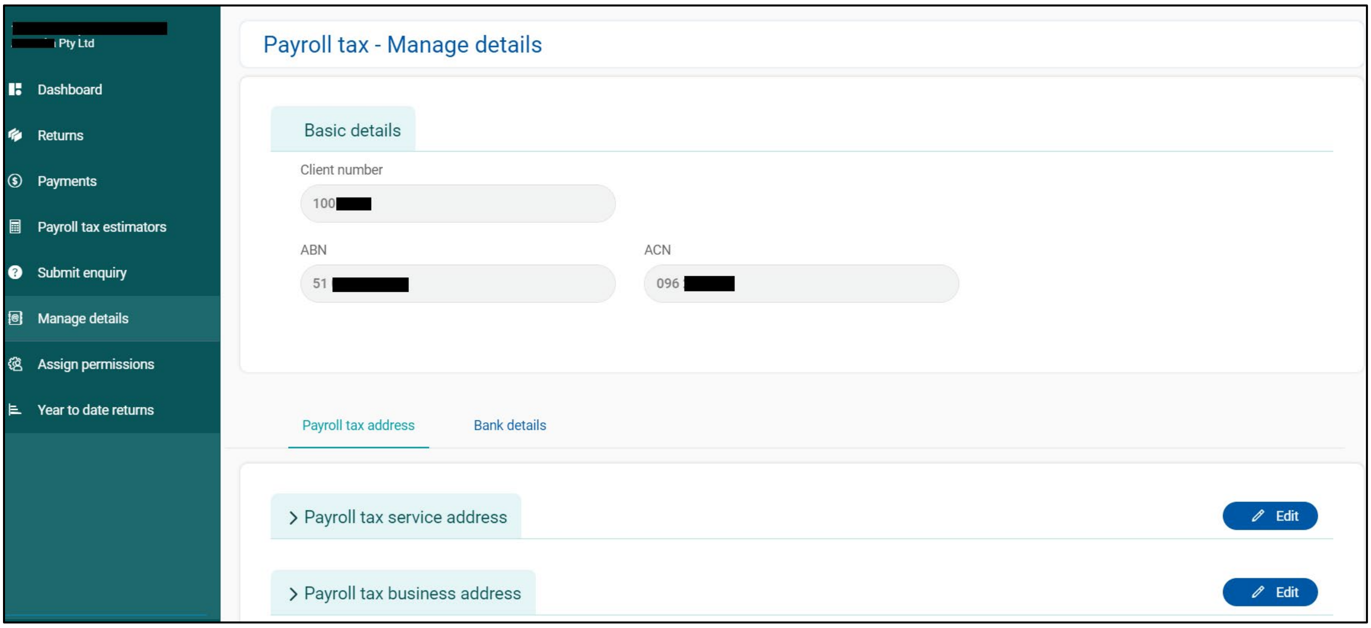
3.3 Payroll tax estimators

The estimators for periodic, annual and final returns—and for fixed periodic deductions—will help you work out your payroll tax and mental health levy. They can also factor in deductions and rebates into the calculation. The estimators are for information purposes only and can be used by all users regardless of account permissions.



3.4 Manage details

Under the Manage details tab, the basic details are pre-populated with the client number and the ABN and ACN (where applicable).



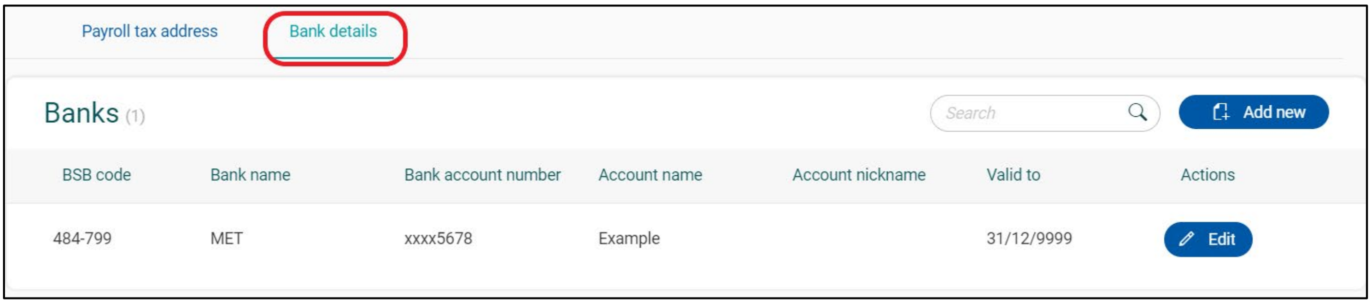
Here you can view and update:

- contact information
- bank account details for direct debits and refunds—you can have multiple accounts
- address details.

The payroll tax **service address** must be the current address for correspondence. We use this email address to send you information, notification about reassessments and lodgement updates.

The payroll tax **business address** must be the current place of business; it cannot be a PO box.

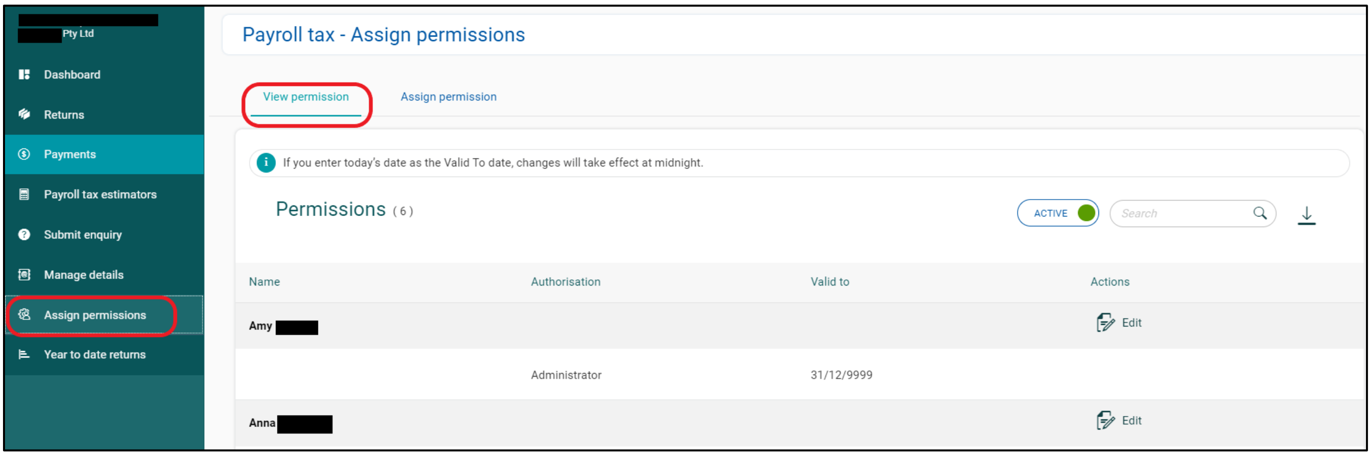
Bank accounts cannot be deleted. Instead, change the valid-to date to ensure that that bank account is no longer used.



3.5 Assign permissions

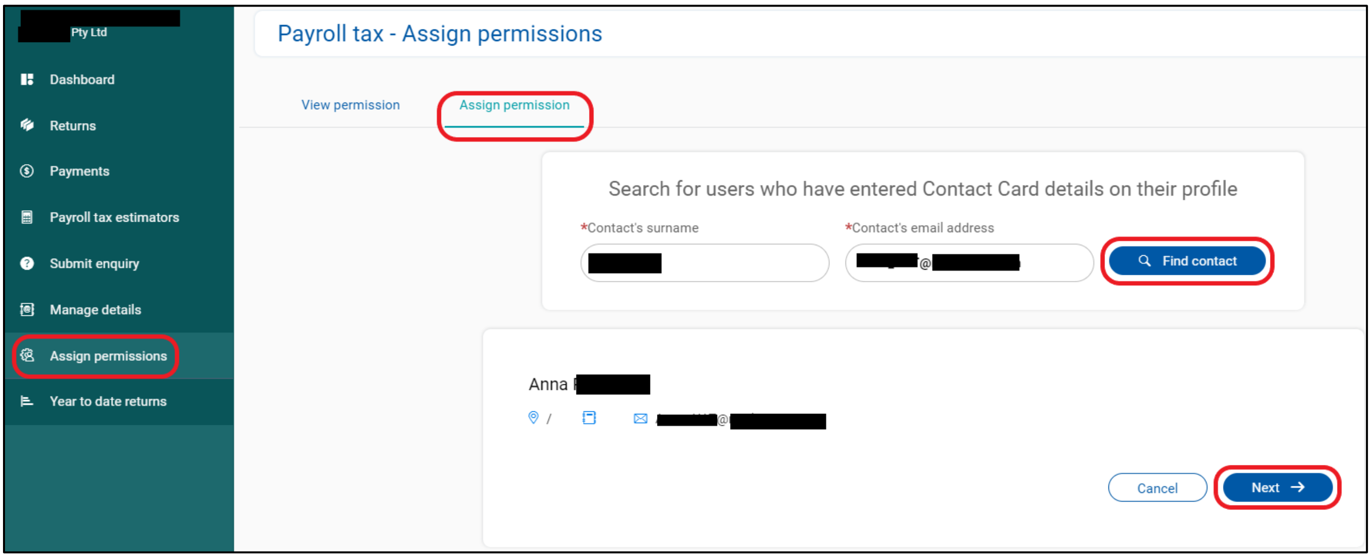
Individual users who have administrator access will be able to add users (who have a QRO Online account) and assign permissions.

- You can use the View permissions tab to see all users who have access to a particular account.
- You can end date access or change permissions by clicking **Edit**.



To assign permission to a person they will need to have:

1. created a QRO online account and successfully verified their identity
2. completed their contact card.



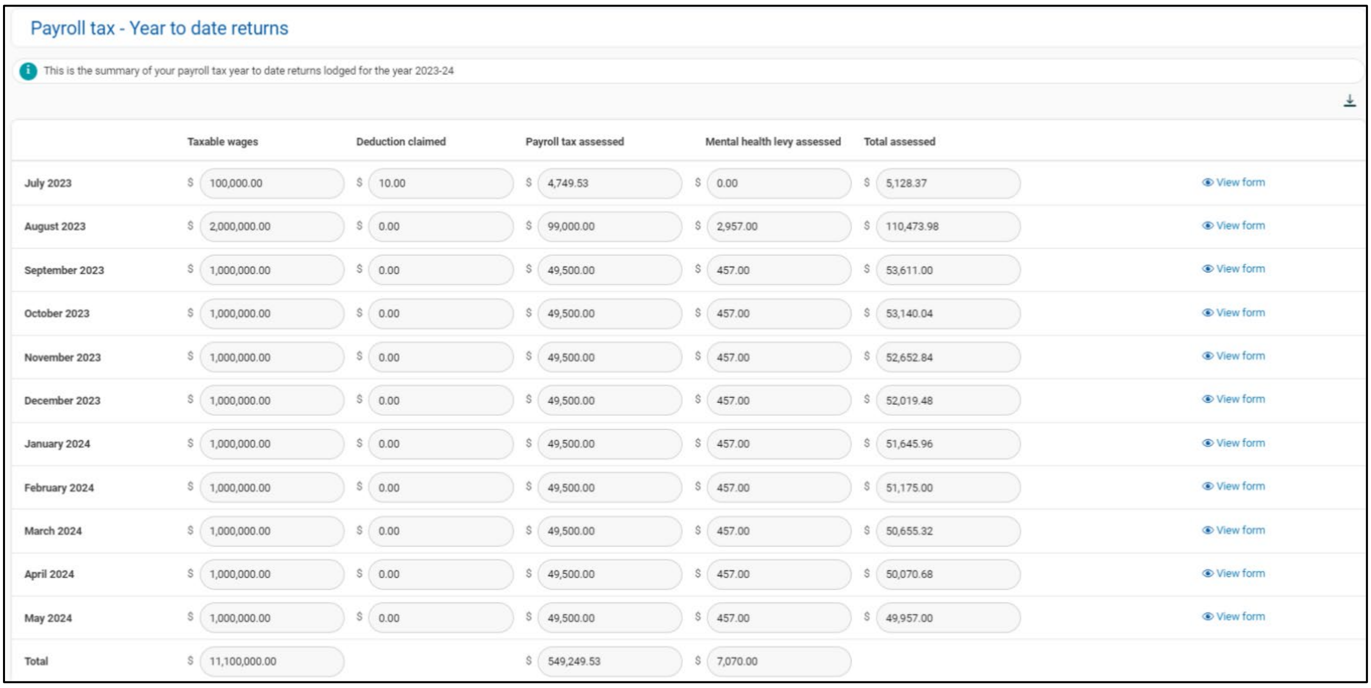
Read how to give another person access to your account and learn about the authorisation levels.

If you don't have an administrator to manage account permissions, phone 1300 300 734.

3.6 Year-to-date returns

This page displays a summary of your payroll tax lodgements for the current financial year.

- **Taxable wages:** the taxable wages reported in the return period
- **Deduction claimed:** the deduction amount claimed in the return
- **Payroll tax assessed:** the primary payroll tax liability. The sum of these amounts should equal the less total periodic amounts that displays on the annual return for that financial year.
- **Mental health levy assessed:** the levy assessed on each periodic return. This is useful for group members who have to report these amounts to their DGE.
- **Total assessed:** the total liability including penalties
- **Final returns:** If a final return has been lodged the details will appear in a row at the top of the table. This information is not included in the total amount columns for taxable wages and payroll tax assessed.
- **Reassess:** Click to request a reassessment if available. If this is not available for a period, use Submit enquiry to send an email to request a reassessment.
- **View form:** click to see the form
- **Download:** click the icon to download year-to-date information in a spreadsheet
- **Lodge returns:** click to complete and lodge a return. All periodic returns must be lodged before you can lodge an annual return.

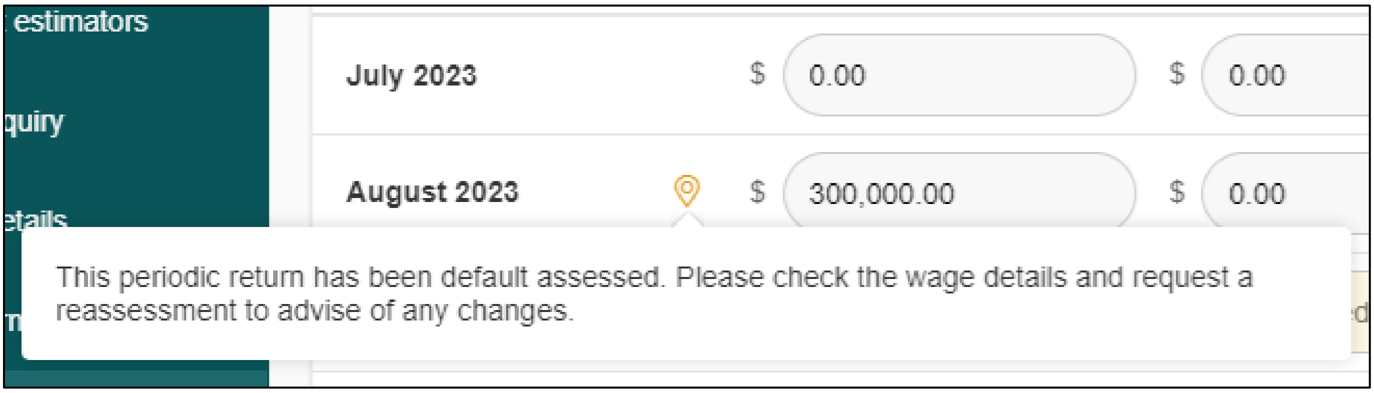


Payroll tax - Year to date returns

This is the summary of your payroll tax year to date returns lodged for the year 2023-24

	Taxable wages	Deduction claimed	Payroll tax assessed	Mental health levy assessed	Total assessed	
July 2023	$ 100,000.00	$ 10.00	$ 4,749.53	$ 0.00	$ 5,128.37	View form
August 2023	$ 2,000,000.00	$ 0.00	$ 99,000.00	$ 2,957.00	$ 110,473.98	View form
September 2023	$ 1,000,000.00	$ 0.00	$ 49,500.00	$ 457.00	$ 53,611.00	View form
October 2023	$ 1,000,000.00	$ 0.00	$ 49,500.00	$ 457.00	$ 53,140.04	View form
November 2023	$ 1,000,000.00	$ 0.00	$ 49,500.00	$ 457.00	$ 52,652.84	View form
December 2023	$ 1,000,000.00	$ 0.00	$ 49,500.00	$ 457.00	$ 52,019.48	View form
January 2024	$ 1,000,000.00	$ 0.00	$ 49,500.00	$ 457.00	$ 51,645.96	View form
February 2024	$ 1,000,000.00	$ 0.00	$ 49,500.00	$ 457.00	$ 51,175.00	View form
March 2024	$ 1,000,000.00	$ 0.00	$ 49,500.00	$ 457.00	$ 50,655.32	View form
April 2024	$ 1,000,000.00	$ 0.00	$ 49,500.00	$ 457.00	$ 50,070.68	View form
May 2024	$ 1,000,000.00	$ 0.00	$ 49,500.00	$ 457.00	$ 49,957.00	View form
Total	$ 11,100,000.00		$ 549,249.53	$ 7,070.00		

If you have a default assessment, a yellow pin will appear next to the periodic return.



4.0 Lodging returns

We have step-by-step guides on how to lodge and correct periodic, annual (financial year) and final (change of status) returns.

For all returns:

- Select the client under **View accounts** and then **Returns** to see all outstanding returns.
- Select the return or locate a previous return from the Year-to-date returns tab. Lodged returns can also be paid from this page.
- Use the advanced search to find all submitted returns from previous financial years.

5.0 Correcting errors in returns

You can request a reassessment of your return if you made a mistake or found an error after lodging it. We have step-by-step guides on how to do this for lodged periodic and annual returns.

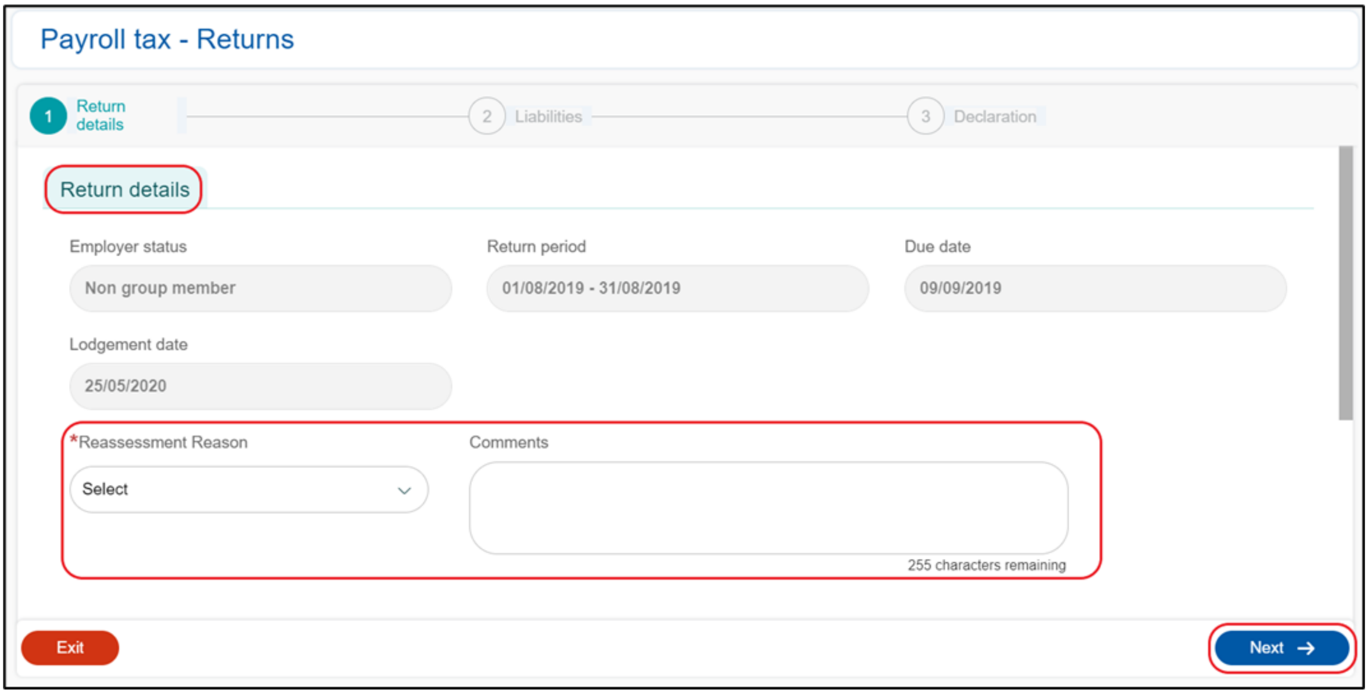
This facility is generally not available in the months preceding the annual return due date (i.e. June–July) and can only be used once for:

- self-assessed periodic returns
- default periodic returns
- self-assessed annual returns.

It is not available for:

- final returns
- commissioner-assessed periodic returns
- commissioner-assessed annual returns
- commissioner default annual returns
- returns that have been reassessed once.

When the facility is not available, click **Reassess** beside the return and send a request via the **Submit enquiry** or email your reassessment details to payrolltax@treasury.qld.gov.au.



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