

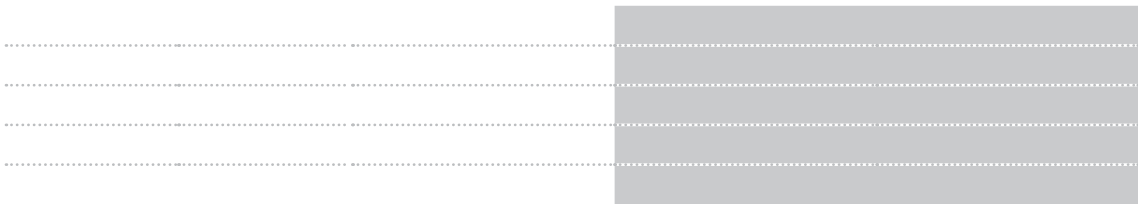
THE BASICS OF PAYROLL TAX REBATES (PTR)

How your State or Territory is helping you

WHAT YOU NEED TO KNOW...

- PTR applies from the date your trainee commences a course until the date of completion or cancellation.
- If you continue your staff's Traineeship with a second (additional) qualification upon completion, the rebate continues while they remain in an eligible traineeship.
- Not all states and territories offer Payroll Tax Rebates and Payroll "thresholds" vary by state, this will affect eligibility and amounts payable.
- PTR only applies to new entrant trainees per the Apprenticeship & Traineeship Act 2001.

An example of how PTR works...



AM I ELIGIBLE?

both or none "Yes" to both or one or none

✓ Is your trainee a New Entrant Employee* who has been employed 3 months or less (Fulltime) or 12 months (Part time/casual) at sign up?

✓ Does your State/Territory offer Payroll Tax Rebate and does your total payroll meet the "threshold" requirements for your State/Territory?

