

An important message from Revenue NSW



The 2025 Payroll Tax Annual Return is just around the corner.

From mid-June, Revenue NSW will be contacting all businesses registered for lodging payroll tax in NSW to advise that the 2025 annual return is available.

In the security industry, around 1 in 4 businesses registered for payroll tax reported liable contractor or employment agency payments in the 2024 Annual Return.

In the 2025 Annual Return, we've added a new field to the wages section titled, "Employment agency payments". This will help businesses who use staff from employment agencies or labour hire to correctly calculate their payroll tax. You will no longer need to include employment agency payments in the "Contractor payments" field.

We've also added some new questions in the 'Workforce details' section of the annual return form.

For employers with employment agency or labour hire arrangements, you will need to provide the total amount of liable and non-taxable (if applicable) payments made in NSW.

Similarly, for employers who make payments to contractors, you will need to provide the total amount of liable and exempt (if applicable) payments made in NSW.

To learn more about which contractor payments are liable for payroll tax, visit revenue.nsw.gov.au/contractors or search 'contractors payroll tax NSW'.

For details on employment agency and labour hire, visit revenue.nsw.gov.au/employment-agencies or search 'employment agencies payroll tax NSW'.

There is also industry specific information available if you search "payroll tax security".

For more information on payroll tax, visit revenue.nsw.gov.au/payroll-tax, call us on 1300 139 815, or email us at payrolltax@revenue.nsw.gov.au.