

## Payroll tax rates and thresholds

Victoria		
<b>Monthly payroll tax: from 1 July 2006</b>		
Gross wages in the month	up to \$45,833	Nil
	over \$45,833: On excess over \$45,833	
	1 July 2008 to 30 June 2010	4.95%
	1 July 2010 onwards	4.90%
<b>Annual payroll tax: from 2006-07 onwards</b>		
Gross wages in the year	up to \$550,000	Nil
	over \$550,000: On excess over \$550,000	
	1 July 2008 to 30 June 2010	4.95%
	1 July 2010 onwards	4.90%
South Australia		
<b>Monthly payroll tax: from 1 July 2009</b>		
Gross wages in the month	up to \$50,000	Nil
	over \$50,000: On excess over \$50,000	4.95%
Gross wages in the year	over \$600,000: On excess over \$600,000	4.95%
Tasmania		
<b>Monthly payroll tax: from 1 July 2008</b>		
Gross wages in the month	number of days in month divided by days in the year x \$1.01 million	6.1%
<b>Annual payroll tax: from 1 July 2003</b>		
Gross wages in the year	up to \$1,010,000	Nil
	over \$1,010,000	6.1%

New South Wales		
<b>Monthly payroll tax: from 1 July 2008</b>		
Gross wages in the month	pro rata of annual threshold based on number of days in the month	Nil
	over pro rata calculation	6.0%
<b>Annual payroll tax: 1 July 2008 to 31 December 2009</b>		
Gross wages in the year	up to \$638,000	Nil
	over \$638,000	5.75%
<b>Annual payroll tax: 1 January 2010 to 30 June 2010</b>		
Gross wages in the year	up to \$638,000	Nil
	over \$638,000	5.65%
<b>Annual payroll tax: 1 July 2010 to 31 December 2010</b>		
Gross wages in the year	up to \$658,000	Nil
	over \$658,000	5.50%
<b>Annual payroll tax: from 1 January 2011</b>		
Gross wages in the year	up to \$658,000	Nil
	over \$658,000	5.45%
Australian Capital Territory		
<b>Monthly payroll tax: From 1 July 2008 to 30 June 2011</b>		
Gross wages in the month	up to \$125,000	Nil
	over \$125,000	6.85%
<b>Annual payroll tax: From 1 July 2008 to 30 June 2011</b>		
Gross wages in the year	up to \$1,500,000	Nil
	over \$1,500,000	6.85%
Northern Territory		
<b>Monthly payroll tax: from 1 July 2008</b>		
Gross wages in the month	up to \$104,167	Nil
	over \$104,167: On excess over \$104,167	5.9%
<b>Annual payroll tax: 2009-10 and 2010-11</b>		
Gross wages in the year	up to \$1,250,000	Nil
	over \$1,250,000: On excess over \$1,250,000	5.9%
Western Australia*		
<b>From January 2005:</b>		
Gross wages in the month	up to \$62,500	Nil
	\$62,500 and over	5.5%

Western Australia\* (continued)

**Annual payroll tax: From 1 January 2005 to current**

Gross wages in the year	up to \$750,000	Nil
	on excess over \$750,000	5.5%

\*The *Pay-roll Tax Rebate Bill 2010* that is currently before the parliament of Western Australia seeks to implement the Government's 2009-10 Budget commitment to provide a one-off payroll tax rebate for certain employers. The Bill provides that employers with Australia-wide payrolls of up to \$1.6 million will be paid a rebate to offset all of their 2009-10 Western Australian payroll tax liabilities. The maximum amount of the rebate on a payroll of \$1.6 million will be \$46,750. The rebates will be phased down for employers that have payrolls of between \$1.6 million and \$3.2 million.

Queensland\*

Financial year	Period	Tax rate	Exemption threshold		Range of deduction	
			monthly	yearly	monthly	yearly
2009-10	1.7.09 to 30.06.10	4.75%	\$83,333	\$1,000,000	\$83,333 to \$416,666	\$1,000,000 to \$5,000,000

\*The current exemption threshold is \$1,000,000. The deduction for payroll tax liability is based on the exemption threshold. The deduction reduces by \$1 for every \$4 of taxable wages over the exemption threshold of \$1,000,000 and therefore no deduction is available where taxable wages exceed \$5 million for the 2008-09 and 2009-10 financial years.

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