

Payroll Tax Rates and Thresholds

1 July 2014 – 30 June 2015

State/Territory	Rate	Threshold
NSW	5.45%	\$750,000
ACT	6.85%	\$1,850,000
VIC	4.85%	\$550,000
QLD	4.75%	\$1,100,000*
TAS	6.10%	\$1,250,000
SA	4.95%	\$600,000
WA	5.50%	\$800,000
NT	5.50%	\$1,500,000*

1 July 2013 – 30 June 2014

State/Territory	Rate	Threshold
NSW	5.45%	\$750,000
ACT	6.85%	\$1,750,000
VIC	4.90%	\$550,000
QLD	4.75%	\$1,100,000*
TAS	6.10%	\$1,250,000
SA	4.95%	\$600,000
WA	5.50%	\$750,000
NT	5.50%	\$1,500,000*

1 July 2012 – 30 June 2013

State/Territory	Rate	Threshold
NSW	5.45%	\$689,000
ACT	6.85%	\$1,750,000
VIC	4.90%	\$550,000
QLD	4.75%	\$1,100,000*
TAS	6.10%	\$1,010,000
SA	4.95%	\$600,000
WA	5.50%	\$750,000
NT	5.50%	\$1,500,000*

1 July 2011 – 30 June 2012

State/Territory	Rate	Threshold
NSW	5.45%	\$678,000
ACT	6.85%	\$1,500,000
VIC	4.90%	\$550,000
QLD	4.75%	\$1,000,000*
TAS	6.10%	\$1,010,000
SA	4.95%	\$600,000
WA	5.50%	\$750,000
NT	5.50%	\$1,500,000*

* Threshold reduces by \$1 for every \$4 that the threshold is exceeded

This table is for general information purposes only and does not form a substitute for professional advice.