

Payroll Tax Rates & Thresholds

1 July 2017 to 30 June 2018

State / Territory	Rate	Threshold
ACT	6.85%	\$2,000,000
NSW	5.45%	\$750,000
NT ¹	5.50%	\$1,500,000*
QLD ¹	4.75%	\$1,100,000*
SA ²	4.95%*	\$600,000
TAS	6.10%	\$1,250,000
VIC ³	4.85%*	\$625,000
WA ⁴	5.50%	\$850,000*

Notes:

1. Threshold reduces by \$1 for every \$4 that the threshold is exceeded.
2. New rates of between 2.5% and 4.95% for employers with Australia wide wages of less than \$1,500,000.
3. Rate for “regional employers” is 3.65%.
4. Threshold reduces in accordance with tapering value formula.



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