

Payroll Tax Rates & Thresholds

1 July 2018 to 30 June 2019

State / Territory	Rate	Threshold
ACT	6.85%	\$2,000,000
NSW	5.45%	\$850,000
NT ¹	5.50%	\$1,500,000*
QLD ¹	4.75%	\$1,100,000*
SA ²	4.95%	\$600,000
TAS ³	6.10%	\$1,250,000
VIC ⁴	4.85%	\$650,000
WA ⁵	5.50% / Tier 4 ⁶ / Tier 5 ⁷	\$850,000*

Notes:

1. Threshold reduces by \$1 for every \$4 that the threshold is exceeded.
2. Reduced rates of between 2.5% and 4.95% for employers with Australia wide wages of less than \$1,500,000.
3. Reduced rate of 4% for employers with Australia wide wages of less than \$2,000,000.
4. Reduced rate of 2.425% for “regional employers”
5. Threshold reduces in accordance with tapering value formula.
6. Increased rate (Tier 4) applies where Australia wide wages between \$100m and \$1.5b.
7. Increased rate (Tier 5) applies where Australia wide wages of \$1.5b or more.



Scott Pease, Director

+61 7 3157 1625

+61 428 334 433

spease@taxandlegal.com.au