

# Payroll Tax Rates & Thresholds

## 1 July 2019 to 30 June 2020

State / Territory	Rate	Threshold
ACT	6.85%	\$2,000,000
NSW	5.45%	\$900,000
NT	5.50%	\$1,500,000 <sup>1</sup>
QLD	4.75% or 4.95% <sup>2</sup>	\$1,300,000 <sup>1</sup>
SA	4.95% <sup>3</sup>	\$1,500,000
TAS	4% or 6.10% <sup>4</sup>	\$1,250,000
VIC	4.85% <sup>5</sup>	\$650,000
WA	5.50% / Tier 4 <sup>6</sup> / Tier 5 <sup>7</sup>	\$850,000 <sup>8</sup> / \$950,000 <sup>8</sup>

### Notes:

1. Threshold reduces by \$1 for every \$4 that the threshold is exceeded.
2. Payroll tax rate of 4.95% for employers with Australia wide group wages at or above \$6.5m. Regional employees receive a 1% discount.
3. Variable rates for employers with Australia wide group wages between \$1.5m and \$1.7m.
4. Reduced rate of 4% for employers with Australia wide group wages at or below \$2m.
5. Reduced rate of 2.425% for "regional employers". Further reduction to 1.2125% for regional bushfire affected are-
6. Increased rate (Tier 4) applies where Australia wide group wages between \$100m and \$1.5b.
7. Increased rate (Tier 5) applies where Australia wide group wages of \$1.5b or more.
8. Threshold reduces in accordance with tapering value formula. Threshold increased to \$950,000 on 1 January 2020.



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