

Payroll tax data

The table below reports the number of payroll tax employers registered in Queensland for selected ranges of Queensland taxable wages, and the total amount of tax assessed by employers in those brackets.

Payroll tax is imposed on the Queensland taxable wages of an employer. A payroll tax deduction applies to individual employers or groups of employers with Australian wages from \$1.1 million to \$5.5 million.

Table: Number of employers¹ and assessed payroll tax by QLD taxable wages²						
Qld Taxable Wages	2010-11		2011-12		2012-13	
	Number of employers	Total tax (\$M)	Number of employers	Total tax (\$M)	Number of employers	Total tax (\$M)
\$0-\$1.1M ²	11,492	136.1	11,367	138.0	11,236	135.6
\$1.1M-\$1.2M	761	17.5	747	18.6	715	15.7
\$1.2M-\$1.3M	702	20.2	660	19.4	669	17.7
\$1.3M-\$1.4M	545	19.0	591	21.1	563	17.7
\$1.4M-\$1.5M	507	21.0	491	20.4	576	22.1
\$1.5M-\$1.6M	366	17.1	545	25.8	530	23.2
\$1.6M+	6,704	3,386.5	7,145	3,938.8	7,353	4,207.9
Total ⁴	21,077	3,617.4	21,546	4,182.1	21,642	4,439.8

Footnotes:

1. The figures in the table report the number of individual employers rather than groups of employers.
2. The Queensland taxable wage categories refer to Queensland wages paid by individual employers rather than grouped Australian wages for groups of employers. Employers are not liable to pay payroll tax in Queensland if they have annual Australian wages below the exemption threshold and are not a member of a group of employers. For an employer that is a member of a group, the \$1.1 million exemption threshold is applied to the combined annual Australian wages of the entire group. The current exemption threshold has been \$1.1 million since 2012-13. Prior to this the threshold was \$1 million since 2006-07.
3. The reported total figures differ from reported budget figures due to a number of reasons, including the timing of payments and removal of government payroll tax from reported budget revenue figures.