

## Payroll tax data

The table below reports the number of employers (excluding Queensland government employers) that are registered for payroll tax in Queensland. The table also reports payroll tax for these employers by selected ranges of Queensland taxable wages, and separately identifies employers that have declared they belong to a group and those who have not declared they belong to a group.

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 employers and assessed payroll tax (excluding Queensland government) by QLD taxable wages <sup>1,2</sup>						
<i>Employers declared as belonging to a group</i>						
Qld Taxable Wages <sup>3</sup>	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-\$1.0M <sup>4</sup>	6,328	84.2	6,192	84.0	6,152	84.0
\$1.0M-\$1.1M	305	10.7	293	10.6	275	9.8
\$1.1M-\$1.2M	246	9.6	252	10.3	267	10.9
\$1.2M-\$1.3M	216	9.6	186	8.8	219	9.7
\$1.3M-\$1.4M	185	9.8	190	10.0	174	8.9
\$1.4M-\$1.5M	165	9.7	183	10.6	206	11.6
\$1.5M-\$1.6M	132	8.3	183	11.5	176	10.8
Above \$1.6M	3,266	1,994.3	3,396	2,247.1	3,526	2,454.3
<b>Total</b>	<b>10,843</b>	<b>2,136.2</b>	<b>10,875</b>	<b>2,392.8</b>	<b>10,995</b>	<b>2,600.1</b>
<i>Employers not declared as belonging to a group</i>						
Qld Taxable Wages <sup>3</sup>	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-\$1.0M <sup>4</sup>	4,604	38.2	4,686	40.5	4,728	39.6
\$1.0M-\$1.1M	598	5.7	562	5.4	442	4.9
\$1.1M-\$1.2M	562	8.1	528	8.6	483	5.1
\$1.2M-\$1.3M	503	10.9	494	10.9	469	8.2
\$1.3M-\$1.4M	371	9.7	423	11.8	401	9.1
\$1.4M-\$1.5M	349	11.5	333	10.9	389	10.9
\$1.5M-\$1.6M	235	8.9	370	14.4	361	12.4
Above \$1.6M	3,180	655.8	3,490	755.2	3,645	827.5
<b>Total</b>	<b>10,402</b>	<b>748.8</b>	<b>10,886</b>	<b>857.7</b>	<b>10,918</b>	<b>917.6</b>
Footnotes:						
1. The report lists the number of individual employers rather than the number of groups of employers. The years refer to the period in which taxable wages were paid. The figures will change if new assessments are issued for past years. Data is current as at 4 April 2014.						
2. Employers that are not a member of a group are not liable to pay payroll tax in Queensland if they have annual Australian wages below the exemption threshold. 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.						
3. The Queensland taxable wage categories refer to Queensland wages paid by individual employers, as opposed to total Australian wages.						
4. The current exemption threshold has been \$1.1 million since 2012-13. Prior to this, the threshold was \$1 million since 2006-07.						