

Chapter 15. Pay-roll Tax

15.01 Rates and Thresholds – 2006/07 (and prior to 2003/04)

15.01.01 Australian Capital Territory

| Income Year | Annual Threshold \$ | Monthly Threshold \$ | Tax Rate % |
|-------------|------------------------|-------------------------|---------------|
| 2006/07 | 1,250,000 | 104,166.67 | 6.85 |
| 2005/06 | 1,250,000 | Not now applicable | 6.85 |
| 2004/05 | 1,250,000 | Not now applicable | 6.85 |
| 2003/04 | 1,250,000 | Not now applicable | 6.85 |

15.01.02 New South Wales

| Income Year | Annual Threshold \$ | Monthly Threshold \$ | Tax Rate % |
|-------------|------------------------|-------------------------|---------------|
| 2006/07 | 600,000 | See below* | 6.00 |
| 2005/06 | 600,000 | Not now applicable | 6.00 |
| 2004/05 | 600,000 | Not now applicable | 6.00 |
| 2003/04 | 600,000 | Not now applicable | 6.00 |

* The monthly threshold is calculated according to the number of days in the month. For 2007, the threshold is therefore:

| No. of days in month | Threshold |
|----------------------|-----------|
| 28 | \$46,027 |
| 30 | \$49,315 |
| 31 | \$50,959 |

15.01.03 Northern Territory

| Income Year | Annual Threshold \$ | Monthly Threshold \$ | Tax Rate % |
|-------------|------------------------|-------------------------|---------------|
| 2006/07 | 1,250,000 | 104,167 | 6.20 |
| 2005/06 | 1,000,000 | Not now applicable | 6.20 |
| 2004/05 | 800,000 | Not now applicable | 6.20 |
| 2003/04 | 600,000 | Not now applicable | 6.20 |

15.01.04 Queensland

| Income Year | Annual Threshold* \$ | Monthly Threshold* \$ | Tax Rate % |
|--------------------|------------------------------------|-------------------------------------|----------------------|
| 2006/07 | 1,000,000 | 83,333 | 4.75 |
| 2005/06 | 850,000 | Not now applicable | 4.75 |
| 2004/05 | 850,000 | Not now applicable | 4.75 |
| 2003/04 | 850,000 | Not now applicable | 4.75 |

* If total Australian wages are less than 4 times the exemption threshold, employers may be entitled to claim a periodic deduction from their Queensland taxable wages.

The deduction depends on the amount by which the annual wages exceed the exemption threshold. For every \$3 of wages over the threshold, the deduction reduces by \$1. When wages reach 4 times the exemption threshold, the deduction is zero.

15.01.05 South Australia

| Income Year | Annual Threshold \$ | Monthly Threshold \$ | Tax Rate % |
|--------------------|-----------------------------------|------------------------------------|----------------------|
| 2006/07 | 504,000 | 42,000 | 5.50 |
| 2005/06 | 504,000 | Not now applicable | 5.50 |
| 2004/05 | 504,000 | Not now applicable | 5.50 |
| 2003/04 | 504,000 | Not now applicable | 5.67 |

15.01.06 Tasmania

| Income Year | Annual Threshold \$ | Monthly Threshold \$ | Tax Rate % |
|--------------------|-----------------------------------|------------------------------------|----------------------|
| 2006/07 | 1,010,000 | 84,167 | 6.10 |
| 2005/06 | 1,010,000 | Not now applicable | 6.10 |
| 2004/05 | 1,010,000 | Not now applicable | 6.10 |
| 2003/04 | 1,010,000 | Not now applicable | 6.10 |

15.01.07 Victoria

| Income Year | Annual Threshold \$ | Monthly Threshold \$ | Tax Rate % |
|---------------------------------|------------------------------------|-------------------------------------|-----------------------|
| 2006/07 | | | |
| 1 January 2007 to 30 June 2007 | 550,000 | 45,833 | 5.05 |
| 1 July 2006 to 31 December 2006 | 550,000 | 45,833 | 5.15 |
| 2005/06 | 550,000 | Not now applicable | 5.25 |
| 2004/05 | 550,000 | Not now applicable | 5.25 |
| 2003/04 | 550,000 | Not now applicable | 5.25 |

15.01.08 Western Australia

| Income Year/ Period | Annual Threshold \$ | Monthly Threshold \$ | Tax Rate % |
|--------------------------------|------------------------------------|-------------------------------------|-----------------------|
| 2006/07 | 750,000 | 62,500 | 5.50 |
| 2005/06 | 750,000 | Not now applicable | 5.50 |
| 01/01/05 – 30/06/05 | 750,000 | Not now applicable | 5.50 |
| 01/07/04 – 31/12/04 | 750,000 | Not now applicable | 6.00 |
| 2003/04 | 750,000 | Not now applicable | 6.00 |