

## NSW Payroll Tax

Payroll tax applies to annual payrolls of more than \$750,000 per annum and is charged at 5.45% of wages ex this threshold.

The definition of 'wages' for Payroll Tax purposes includes superannuation and payments to directors.

Various rebate schemes apply for apprentice wages, new employees and disabled workers.

Total Wages	Payroll Tax	Total Wages	Payroll Tax	Total Wages	Payroll Tax	Total Wages	Payroll Tax	Total Wages
750,000	-	1,650,000	49,050	2,550,000	98,100	3,450,000	147,150	4,350,000
775,000	1,363	1,675,000	50,413	2,575,000	99,463	3,475,000	148,513	4,375,000
800,000	2,725	1,700,000	51,775	2,600,000	100,825	3,500,000	149,875	4,400,000
825,000	4,088	1,725,000	53,138	2,625,000	102,188	3,525,000	151,238	4,425,000
850,000	5,450	1,750,000	54,500	2,650,000	103,550	3,550,000	152,600	4,450,000
875,000	6,813	1,775,000	55,863	2,675,000	104,913	3,575,000	153,963	4,475,000
900,000	8,175	1,800,000	57,225	2,700,000	106,275	3,600,000	155,325	4,500,000
925,000	9,538	1,825,000	58,588	2,725,000	107,638	3,625,000	156,688	4,525,000
950,000	10,900	1,850,000	59,950	2,750,000	109,000	3,650,000	158,050	4,550,000
975,000	12,263	1,875,000	61,313	2,775,000	110,363	3,675,000	159,413	4,575,000
1,000,000	13,625	1,900,000	62,675	2,800,000	111,725	3,700,000	160,775	4,600,000
1,025,000	14,988	1,925,000	64,038	2,825,000	113,088	3,725,000	162,138	4,625,000
1,050,000	16,350	1,950,000	65,400	2,850,000	114,450	3,750,000	163,500	4,650,000
1,075,000	17,713	1,975,000	66,763	2,875,000	115,813	3,775,000	164,863	4,675,000
1,100,000	19,075	2,000,000	68,125	2,900,000	117,175	3,800,000	166,225	4,700,000
1,125,000	20,438	2,025,000	69,488	2,925,000	118,538	3,825,000	167,588	4,725,000
1,150,000	21,800	2,050,000	70,850	2,950,000	119,900	3,850,000	168,950	4,750,000
1,175,000	23,163	2,075,000	72,213	2,975,000	121,263	3,875,000	170,313	4,775,000
1,200,000	24,525	2,100,000	73,575	3,000,000	122,625	3,900,000	171,675	4,800,000
1,225,000	25,888	2,125,000	74,938	3,025,000	123,988	3,925,000	173,038	4,825,000
1,250,000	27,250	2,150,000	76,300	3,050,000	125,350	3,950,000	174,400	4,850,000
1,275,000	28,613	2,175,000	77,663	3,075,000	126,713	3,975,000	175,763	4,875,000
1,300,000	29,975	2,200,000	79,025	3,100,000	128,075	4,000,000	177,125	4,900,000
1,325,000	31,338	2,225,000	80,388	3,125,000	129,438	4,025,000	178,488	4,925,000
1,350,000	32,700	2,250,000	81,750	3,150,000	130,800	4,050,000	179,850	4,950,000
1,375,000	34,063	2,275,000	83,113	3,175,000	132,163	4,075,000	181,213	4,975,000
1,400,000	35,425	2,300,000	84,475	3,200,000	133,525	4,100,000	182,575	5,000,000
1,425,000	36,788	2,325,000	85,838	3,225,000	134,888	4,125,000	183,938	5,025,000
1,450,000	38,150	2,350,000	87,200	3,250,000	136,250	4,150,000	185,300	5,050,000
1,475,000	39,513	2,375,000	88,563	3,275,000	137,613	4,175,000	186,663	5,075,000
1,500,000	40,875	2,400,000	89,925	3,300,000	138,975	4,200,000	188,025	5,100,000
1,525,000	42,238	2,425,000	91,288	3,325,000	140,338	4,225,000	189,388	5,125,000
1,550,000	43,600	2,450,000	92,650	3,350,000	141,700	4,250,000	190,750	5,150,000
1,575,000	44,963	2,475,000	94,013	3,375,000	143,063	4,275,000	192,113	5,175,000
1,600,000	46,325	2,500,000	95,375	3,400,000	144,425	4,300,000	193,475	5,200,000
1,625,000	47,688	2,525,000	96,738	3,425,000	145,788	4,325,000	194,838	5,225,000

ceeding

Payroll  
Tax  
196,200  
197,563  
198,925  
200,288  
201,650  
203,013  
204,375  
205,738  
207,100  
208,463  
209,825  
211,188  
212,550  
213,913  
215,275  
216,638  
218,000  
219,363  
220,725  
222,088  
223,450  
224,813  
226,175  
227,538  
228,900  
230,263  
231,625  
232,988  
234,350  
235,713  
237,075  
238,438  
239,800  
241,163  
242,525  
243,888