

Taxation Administration (Amounts and Rates—Payroll Tax) Determination 2025

Disallowable instrument DI2025–161

made under the

Taxation Administration Act 1999, s 139 (Determination of amounts payable under tax laws)

1 Name of instrument

This instrument is the *Taxation Administration (Amounts and Rates—Payroll Tax) Determination 2025*.

2 Commencement

This instrument commences on 1 July 2025.

3 Definitions

In this instrument:

Act means the *Payroll Tax Act 2011*.

employer—see Act, dictionary.

interstate wages—see Act, dictionary.

taxable wages—see Act, dictionary.

total wages means either—

- (a) the total of all taxable wages and interstate wages paid or payable by the employer; or
- (b) if the employer is a member of a group—the total of all taxable wages and interstate wages paid or payable by the members of the group.

4 Meaning of eligible university

In this instrument, *eligible university* means any of the following:

- (a) Australian Catholic University;
- (b) Charles Sturt University;

- (c) The Australian National University;
- (d) The University of New South Wales; and
- (e) University of Canberra.

5 Determination

I determine the following:

- (a) The annual threshold amount for the purposes of schedule 1 of the Act is \$2 000 000.
- (b) The monthly threshold amount for the purposes of section 86 of the Act is \$166 666.66.
- (c) The rate for the purposes of schedule 1 of the Act for the 2025-26 financial year is:
 - (i) for an employer who is an eligible university—6.85%; or
 - (ii) for an employer other than an eligible university—the sum of the *annual general rate* specified in column 2 of Table 1 and the *annual surcharge rate* specified in column 3 of Table 1 determined based on the total wages paid or payable by the employer for the financial year specified in column 1 of Table 1.

Table 1 Amounts payable (Rate—financial year)—Payroll Tax Act, sch 1

column 1	column 2	column 3
total wages (financial year)	annual general rate	annual surcharge rate
\$2 million or more but not more than \$50 million	6.85 per cent	nil
more than \$50 million but not more than \$100 million	6.85 per cent	0.50 per cent
more than \$100 million	6.85 per cent	1.00 per cent

- (d) The rate for the purposes of schedule 2, part 2.1 of the Act in any month for the 2025-26 financial year is:
 - (i) for an employer who is an eligible university—6.85%; or
 - (ii) for an employer other than an eligible university—the sum of the *monthly general rate* specified in column 2 of Table 2 and the *monthly surcharge rate* specified in column 3 of Table 2 determined based on the total wages paid or payable by the employer for any month specified in column 1 of Table 2.

Table 2 Amounts payable (Rate—month)—Payroll Tax Act, sch 2, pt 2.1

column 1	column 2	column 3
total wages (month)	monthly general rate	monthly surcharge rate
\$166 666.66 or more but not more than \$4 166 666.66	6.85 per cent	nil
more than \$4 166 666.66 but not more than \$8 333 333.33	6.85 per cent	0.50 per cent
more than \$8 333 333.33	6.85 per cent	1.00 per cent

6 Revocation

Taxation Administration (Amounts and Rates—Payroll Tax) Determination 2024, DI2024-173 is revoked.

Rachel Stephen-Smith
Minister for Finance
20 June 2025