

Factsheet – Payroll Tax QLD

Payroll tax in **Queensland (QLD)** is a state tax levied on employers based on the wages they pay to their employees. Here's a summary of the key details:

1. Payroll Tax Threshold

- **General Threshold:** Employers are exempt from payroll tax if their total Australian wages are below a certain threshold.
 - For the **2023-2024 financial year**, the threshold is **\$1.3 million**.
 - **Monthly Threshold:** The monthly threshold is calculated as **\$108,333**.
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2. Payroll Tax Rate

- The standard payroll tax rate in Queensland is **4.75%** for wages above the threshold.
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3. Wages Subject to Payroll Tax

Payroll tax applies to:

- Salaries and wages
 - Bonuses and commissions
 - Allowances
 - Superannuation contributions
 - Fringe benefits (as per the Fringe Benefits Tax Act)
 - Contractor payments (in certain circumstances)
 - Directors' fees
 - Employee share schemes
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4. Grouping Provisions

- Businesses under common control or ownership may be grouped for payroll tax purposes.
- The wages of all grouped entities are combined, and the threshold is applied to the total wages of the group.

5. Exemptions and Concessions

Certain wages are exempt from payroll tax, including:

- Wages paid to apprentices and trainees
- Wages paid by charitable institutions
- Wages paid by non-profit organizations
- Parental leave payments

6. Lodging and Paying Payroll Tax

- **Monthly Returns:** Employers must lodge monthly returns and pay payroll tax if their monthly wages exceed the monthly threshold (\$108,333 for 2023-2024).
- **Annual Reconciliation:** An annual reconciliation must be lodged to finalize the payroll tax liability for the financial year.

7. Due Dates

- **Monthly Returns:** Due by the 7th day of the following month.
- **Annual Reconciliation:** Due by 21 July each year.

8. Penalties for Non-Compliance

- Late lodgment or payment may result in penalties and interest charges.
- Employers must keep accurate records for at least 5 years.

9. Registration

- Employers must register for payroll tax in Queensland if their total Australian wages exceed the threshold (\$1.3 million for 2023-2024).
 - Registration can be done online through the **Queensland Revenue Office (QRO)**.
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10. Contact Information

For more information or to register, visit the **Queensland Revenue Office (QRO)** website:

<https://www.qro.qld.gov.au>

This summary provides a general overview of payroll tax in Queensland. For specific advice or calculations, consult the QRO or a tax professional.