

# Taxation Administration (Amounts and Rates—Payroll Tax) Determination 2026

## Disallowable instrument DI2026–151

made under the

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

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### 1 Name of instrument

This instrument is the *Taxation Administration (Amounts and Rates—Payroll Tax) Determination 2026*.

### 2 Commencement

This instrument commences on 1 July 2026.

### 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 \$1 750 000.
- (b) The monthly threshold amount for the purposes of section 86 of the Act is \$145 833.33.
- (c) The rate for the purposes of schedule 1 of the Act is:
  - (i) for an employer who is an eligible university— the **annual general rate** specified in column 2 of Table 1 determined based on the total wages paid or payable by the employer for the financial year is capped at 6.85 per cent; or
  - (ii) for an employer other than an eligible university, the **annual general rate** specified in column 2 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**

<b>column 1</b>	<b>column 2</b>
<b>total wages (financial year)</b>	<b>annual general rate</b>
more than \$1.75 million but not more than \$20 million	6.75 per cent
more than \$20 million but not more than \$50 million	6.85 per cent
more than \$50 million but not more than \$100 million	7.35 per cent
more than \$100 million but not more than \$150 million	7.85 per cent
more than \$150 million	8.75 per cent

- (d) The rate for the purposes of schedule 2, part 2.1 is:
  - (i) for an employer who is an eligible university— the **monthly general rate** specified in column 2 of Table 2 determined based on the total wages paid or payable by the employer for the month is capped at 6.85 per cent; or
  - (ii) for an employer other than an eligible university, the **monthly general rate** specified in column 2 of Table 2 determined based on the total wages paid or payable by the employer for the month.

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

<b>column 1</b>	<b>column 2</b>
<b>total wages (month)</b>	<b>monthly general rate</b>
more than \$145 833.33 but not more than \$1 666 666.66	6.75 per cent
more than \$1 666 666.66 but not more than \$4 166 666.66	6.85 per cent
more than \$4 166 666.66 but not more than \$8 333 333.33	7.35 per cent
more than \$8 333 333.33 but not more than \$12 500 000	7.85 per cent
more than \$12 500 000	8.75 per cent

## **6 Revocation**

This instrument revokes *Taxation Administration (Amounts and Rates—Payroll Tax) Determination 2025, DI2025-161*.

Rachel Stephen-Smith MLA  
Minister for Finance  
26 June 2026