Australian Capital Territory

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

column 1 total wages (financial year)	column 2 annual general rate
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

column 1 total wages (month)	column 2 monthly general rate
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