

Information Circular No: 96

Payroll Tax Act 2009

Rates

Issued 8 July 2016

Replaces Information Circular No: 83

Payroll Tax Rates and Maximum Deductions

Payroll tax rates and maximum deduction amounts are prescribed in the *Payroll Tax Act 2009*.

Effective Date	Maximum Deduction		Tax Rate %
	Annum	Month	
1 July 2009 onwards	\$600 000	\$50 000	4.95

1 July 2013 to 30 June 2014	75c	\$250.85
1 July 2012 to 30 June 2013	75c	\$248.25
1 July 2011 to 30 June 2012	75c	\$238.10

Motor Vehicle Allowance Rate

The prescribed rate is aligned with the rate determined by the Federal Commissioner of Taxation.

Accommodation Allowance Rate

The prescribed daily rate is aligned with the rate determined by the Federal Commissioner of Taxation, and it is the total reasonable amount for daily travel allowances using the lowest capital city for the lowest salary band for the financial year.

The table below outlines the rates applicable for each period.

Effective Date	Allowable Deduction	
	Motor Vehicle (per km)	Accommodation (per night)
1 July 2016 to 30 June 2017	66c	\$257.95
1 July 2015 to 30 June 2016	77c	\$255.45
1 July 2014 to 30 June 2015	77c	\$253.25

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 COMMISSIONER OF STATE TAXATION
 7 July 2016

Further Information

Further information can be obtained from RevenueSA.

Website www.revenuesa.sa.gov.au

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