

# Information Circular No: 73

## Payroll Tax Act 2009

### Rates

**Issued 11 July 2014**  
 Replaces Information Circular No: 62

#### 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 %
	Annun	Month	
1 July 2009 onwards	\$600 000	\$50 000	4.95
1 July 2008 to 30 June 2009*	\$552 000	\$46 000	5.00

\* Prescribed in the *Pay-roll Tax Act 1971*

#### Motor Vehicle Allowance Rate

The prescribed rate for payroll tax purposes is aligned to the rate prescribed by the regulations under Section 28-25 of the *Income Tax Assessment Act 1936* (Cwlth) for calculating a deduction for car expenses for a large car using the cents per kilometre method.

#### 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 2014 onwards	77c	\$253.25
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
1 July 2010 to 30 June 2011	75c	\$227.35
1 July 2009 to 30 June 2010	75c	\$223.80
1 July 2008 to 30 June 2009	70c	\$218.30

Tim Smith  
 A/COMMISSIONER OF STATE TAXATION  
 11 July 2014

#### Further Information

Further information can be obtained from RevenueSA.

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