

SOUTH AUSTRALIA



STATE TAXATION OFFICE

Pay-roll Tax

Circular No. 37
(formerly PRT Circular No. 10)

**PRESCRIBED TAX RATES, ALLOWANCES
AND DEDUCTIONS**

PAY-ROLL TAX RATES

The rates of tax have varied since 1 September, 1971, as follows:

From 1/9/71 to 31/8/73	3.5%
From 1/9/73 to 31/8/74	4.5%
From 1/9/74 to 30/9/90	5.0%
From 1/10/90 to 31/11/91	6.25%
From 1/12/91 to date	6.1%

WEEKLY WAGE RATES

Since July, 1984 the weekly rate of total taxable wages paid or payable at which an employer is liable to register is as follows:

PERIOD	WEEKLY WAGE RATES
From July, 1984.....	3,800
From July, 1985.....	4,800
From September, 1986.....	5,150
From October, 1988.....	5,700
From April, 1989.....	6,300
From October, 1989.....	6,900
From April, 1990.....	7,600
From October, 1990.....	7,500
From January, 1992.....	8,000

TRAVELLING AND ACCOMMODATION ALLOWANCE RATES FROM 1 JULY, 1985

The rates fixed by regulation are:

MOTOR VEHICLE ALLOWANCE

ACCOMODATION ALLOWANCE

from 1/7/85, 35.4 cents per kilometre
 from 27/8/87, 40.9 cents per kilometre
 from 9/6/88, 46.3 cents per kilometre
 from 1/1/90, 56.0 cents per kilometre

from 1/7/85, \$85.30 per day
 from 1/5/86, \$89.60 per day
 from 9/6/88, \$101.40 per day
 from 1/1/90, \$127.60 per day

Below are the maximum deductions shown by financial years together with the prescribed rate tax that applied.

PERIOD	MAXIMUM DEDUCTION BY FINANCIAL YEARS	RATE
1/7/84 to 30/6/85	\$200,000 Reducing to NIL by \$2 for each \$3 that the traxable wages exceed \$200,000	5%
1/7/85 to 30/6/86	\$250,000 Reducing to NIL by \$1 for each \$4 that the traxable wages exceed \$250,000	5%
1/7/86 to 30/6/87	\$266,666 Reducing to NIL by \$1 for each \$4 that the traxable wages exceed \$266,666	5%
1/7/87 to 30/6/88	\$270,000 Reducing to NIL by \$1 for each \$4 that the traxable wages exceed \$270,000	5%
1/7/88 to 30/6/89	\$300,000 Reducing to NIL by \$1 for each \$4 that the traxable wages exceed \$300,000	5%
1/7/89 to 30/6/90	\$362,500 Reducing to NIL by \$1 for each \$4 that the traxable wages exceed \$362,500	5%
1/7/90 to 30/9/90	\$100,000 Reducing to NIL by \$1 for each \$4 that the traxable wages exceed \$100,000	5%
1/10/90 to 30/6/91	\$307,000 A flat deduction of \$307,000 applies. Note that where wages for the period 1/7/90 to 30/6/91 do not exceed \$407,000 there is no liability.	6.25%
1/7/91 to 30/11/91	\$180,000 A flat deduction of \$180,000 applies.	6.25%
1/12/91 to 30/6/92	\$258,000 A flat deduction of \$258,000 applies. Note that where wages for the period 1/7/91 to 30/6/92 do not exceed \$438,000 there is no liability.	6.1%
1/7/92 to 30/6/93	\$456,000 A flat deduction of \$456,000 applies.	6.1%

MAXIMUM DEDUCTIONS APPLICABLE FROM 1 JULY, 1984

From 1/7/84 \$200,000 per annum reducing to NIL by \$2 for each \$3 that the taxable wages exceed \$200,000.

From 1/7/85 \$250,000 per annum reducing to NIL by \$1 for each \$4 that the taxable wages exceed \$250,000.

From 1/9/86 \$270,000 per annum reducing to NIL by \$1 for each \$4 that the taxable wages exceed \$270,000.

From 1/10/88 \$300,000 per annum reducing to NIL by \$1 for each \$4 that the taxable wages exceed \$300,000.

From 1/4/89 \$330,000 per annum reducing to NIL by \$1 for each \$4 that the taxable wages exceed \$330,000.

From 1/10/89 \$360,000 per annum reducing to NIL by \$1 for each \$4 that the taxable wages exceed \$360,000.

From 1/4/90 \$400,000 per annum reducing to NIL by \$1 for each \$4 that the taxable wages exceed \$400,000.

From 1/10/90 \$400,000 per annum with a flat deduction entitlement of \$33,333 per month.

From 1/1/91 \$414,000 per annum with a flat deduction entitlement of \$34,500 per month.

From 1/7/91 \$432,000 per annum with a flat deduction entitlement of \$36,000 per month.

From 1/1/92 \$444,000 per annum with a flat deduction entitlement of \$37,000 per month.

From 1/7/92 \$456,000 per annum with a flat deduction entitlement of \$38,000 per month.

For further details on any matters relating to the Act mentioned in this Circular contact the Pay-roll Tax section of the State Taxation Office on (08) 2263735.

18 June, 1992

COMMISSIONER OF STAMPS

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