

# Payroll tax | Revenue NSW

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## Payroll tax



### December 2023 monthly lodgement

The monthly lodgement due date has been extended and is now due on Monday 15th January 2024.

## About payroll tax

### Liability for payroll tax

If you're an employer who pays wages in NSW, you must register for payroll tax if your total Australian wages exceed the relevant monthly threshold.

If you're a member of a group, the total Australian wages paid by all members of the group determines whether you should register for payroll tax.

Use payroll tax assist to help you meet your payroll tax obligations. It will show you what wages are taxable, including salaries, superannuation, contractors, apprentices and much more.

If you're liable for payroll tax, register now.

[Register for payroll tax](#)

### Rates and thresholds

Tax year	Threshold
1 July 2023 to 30 June 2024	\$1.2 million
1 July 2022 to 30 June 2023	\$1.2 million
1 July 2021 to 30 June 2022	\$1.2 million
1 July 2020 to 30 June 2021	\$1.2 million
1 July 2019 to 30 June 2020	\$900,000

The payroll tax rate from 1 July 2023 is 5.45 per cent. View previous [rates and thresholds](#).

## Payment due dates

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Each monthly payment or nil return is due within seven days after the end of each month. If the seventh day falls on a weekend or public holiday, the due date is the next business day.

Typically, the annual reconciliation is due on 28 July each year. If the 28th falls on a weekend or public holiday, the due date is the next business day.

- [Lodge your return](#)
- [Pay your payroll tax](#)

Note: Interest, and in some cases penalty tax, will apply for late lodgements and or payments in accordance with the Taxation Administration Act 1996.

- [Lodge your return](#)
- [Pay your payroll tax](#)

## COVID-19 (coronavirus) and payroll tax

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The NSW Government has announced [payroll tax relief measures](#) as part of its support to help businesses impacted by COVID-19.

## Rebates

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### Apprentice and trainee wages

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All [wages](#) – including superannuation, allowances and fringe benefits – paid to apprentices and trainees are liable for payroll tax and must be included in your returns.

You can claim a payroll tax rebate on wages paid to [approved apprentices and new entrant trainees](#) who are recognised by [Training Services NSW](#).

## Keeping records

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You must keep records for at least five years. Records must be:

- sufficient for a payroll tax liability to be properly assessed
- in English, or a form easily translated to English
- readily available to us, if required.

## Help for new customers

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If you're working out payroll tax for the first time, we have a range of [services to help you get started](#).

## **More information**

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For more information on payroll tax, see our [payroll tax guide](#) or [contact us](#).