

Question on Notice

No. 153

Asked on 16 February 2017

MR J SEENEY ASKED THE TREASURER AND MINISTER FOR TRADE AND INVESTMENT (HON C PITT)—

QUESTION:

Will the Treasurer advise the total amount of payroll tax collected through the Office of State Revenue in 2015-16 for businesses with less than 20 employees, less than 50 employees and less than 100 employees (reported separately)?

ANSWER:

The Office of State Revenue (OSR) administers the collection of payroll tax in Queensland. As reported in the Queensland Budget 2016-17 Mid Year Fiscal and Economic Review, a total of \$3,712 million was collected in payroll tax by OSR in the 2015-16 financial year.

The calculation and imposition of payroll tax is based on the taxable wages paid by an employer to employees and not the number of employees employed. As a result, employers are not required to inform OSR of the number of employees employed. As OSR does not collect information specific to the number of employees a business employs, I am advised they are unable to provide a breakdown of the businesses that paid payroll tax in 2015-16 based on the number of employees employed.