

Question on Notice

No. 67

Asked on 15 February 2017

MR R STEVENS ASKED THE TREASURER AND MINISTER FOR TRADE AND INVESTMENT (HON C PITT)—

QUESTION:

Will the Treasurer outline the number of businesses that paid payroll tax in 2015-16 to the Office of State Revenue, broken down and reported separately in the following categories (a) under 20 employees, (b) under 50 employees and (c) under 100 employees?

ANSWER:

The Office of State Revenue (OSR) administers the collection of payroll tax in Queensland. A total of 22,272 businesses were assessed by OSR as having a payroll tax liability greater than zero 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.