Question on Notice

No. 371

Asked on 27 March 2019

MS F SIMPSON ASKED DEPUTY PREMIER, TREASURER AND MINISTER FOR ABORIGINAL AND TORRES STRAIT ISLANDER PARTNERSHIPS (HON J TRAD)—

QUESTION:

Will the Deputy Premier advise how many private providers in the aged care sector pay payroll tax and what was collected for 2015-16 to 2017-18 (reported separately by year)?

ANSWER:

Table 1 sets out payroll taxpayers with the Australian and New Zealand Standard Industrial Classification (ANZSIC) code of class 8601 Aged Care Residential Services for financial years 2015-16 to 2017-18. While there are likely taxpayers in other industries which perform services in relation to aged care, based on the data held by the Office of State Revenue, it is not possible to reliably assign taxpayers with other ANZSIC codes to the aged care sector.

The payroll tax rate and exemption threshold in Queensland remained unchanged at 4.75 per cent and $1.1 million, respectively, over the three financial years presented in Table 1. Queensland's payroll tax rate remains one of the lowest in the country and the exemption threshold one of the highest among mainland states. Therefore, the increase in the revenue collected from payroll taxpayers in the Aged Care Residential Services ANZSIC category over the period 2015-16 to 2017-18 can be attributed to an increase in the total wage bill (above the $1.1 million exemption threshold) paid by these taxpayers, rather than an increase in the burden of payroll tax resulting from tax rate or exemption threshold changes.

Table 1: Queensland payroll taxpayers, aged care residential services industry[1]

Financial year	Number of payroll taxpayers	Revenue collected ($ million)
2015-16	108	28
2016-17	107	32
2017-18	105	35

Notes:

1. Based on data extracted on 29 March 2019.