

JULY

Mo	Tu	We	Th	Fr	Sa	Su
26	27	28	29	30	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31	1	2	3	4	5	6

NOVEMBER

Mo	Tu	We	Th	Fr	Sa	Su
30	31	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	1	2	3
4	5	6	7	8	9	10

MARCH

Mo	Tu	We	Th	Fr	Sa	Su
27	28	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31	1	2
3	4	5	6	7	8	9

Key Rates

Income	Acc. Tax	% in Excess
\$18,200.00	SNIL	19%
\$37,000.00	\$3,572.00	32.5%
\$87,000.00	\$19,822.00	37%
+\$180,000.00	\$54,232.00	47%

Medicare surcharge

Income range	Acc. Tax
\$0.00 - \$180,000.00	SNIL
\$180,001.00 - \$210,000.00	1%
\$210,001.00 - \$280,000.00	1.25%
\$280,001.00 or more	1.5%

AUGUST

Mo	Tu	We	Th	Fr	Sa	Su
31	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31	1	2	3
4	5	6	7	8	9	10

DECEMBER

Mo	Tu	We	Th	Fr	Sa	Su
27	28	29	30	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
1	2	3	4	5	6	7

APRIL

Mo	Tu	We	Th	Fr	Sa	Su
27	28	29	30	31	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
1	2	3	4	5	6	7

Company tax rate

Company tax rate	30.0%
Small Business Company tax rate	27.5%

Superannuation

Concessional Contribution Cap	\$25,000.00
Non-Concessional Contribution Cap	\$500,000 Lifetime
Superannuation Guarantee Rate	9.5%
Superannuation Guarantee Income	\$450 p/month
Superannuation Guarantee Max.	\$51,620.00
Division 293 threshold	\$300,000.00
Low Rate Lump Sum Payment	\$195,000.00

SEPTEMBER

Mo	Tu	We	Th	Fr	Sa	Su
28	29	30	31	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	1
2	3	4	5	6	7	8

JANUARY

Mo	Tu	We	Th	Fr	Sa	Su
26	27	28	29	30	31	1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31	1	2	3	4	5

MAY

Mo	Tu	We	Th	Fr	Sa	Su
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31	1	2	3	4
5	6	7	8	9	10	11

Payroll tax ACT

Payroll Tax Rate	6.85%
Monthly Threshold	\$166,666.66
Annual Threshold	\$2,000,000.00

Fringe benefits tax

Fringe Benefit Tax Rate	49%
Gross-up factor 1	2.1463
Gross-up factor 2	1.9608
Rebatable employee disco	48%
PBI tax free threshold	\$31,177.00

OCTOBER

Mo	Tu	We	Th	Fr	Sa	Su
25	26	27	28	29	30	1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31	1	2	3	4	5

FEBRUARY

Mo	Tu	We	Th	Fr	Sa	Su
30	31	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	1	2	3	4	5
6	7	8	9	10	11	12

JUNE

Mo	Tu	We	Th	Fr	Sa	Su
29	30	31	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	1	2
3	4	5	6	7	8	9

Private loans

Benchmark interest rate	5.40%
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Motor Vehicles

Cents per kilometre	
All vehicles	50.66

Log book method

Logbook duration	12 weeks
Logbook life	5 years

Depreciation limit	\$57,581.00
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Frequent Key Dates

- ★ Monthly BAS's
- ☆ Quarterly BAS's
- ✳ Super Guarantee Payments

Key Dates

- Payment Summaries to Employees
- Payment Summaries to ATO
- Reportable Contractor Payments
- Large/ medium entities tax return due date
- Entities with more than \$2mil turnover due date
- Individual tax return due date
- All other entities tax return due date

Our Services

- Accounting
- Tax Compliance and Advice
- Tax Planning
- Structure Setup and Advice
- Salary Packaging
- Fringe Benefits Tax
- Audit

Contact

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