

Apprentice / Trainee Payroll Tax Rebates by State / Territory



Unlock Payroll Tax Savings with Apprentice and Trainee Rebates Across Australia!

Businesses across Australia can unlock substantial payroll tax savings by hiring apprentices and trainees. With a range of financial supports designed to ease employment costs and encourage skills development, these rebates offer a smart way to invest in your team while reducing your tax burden. Explore your eligibility through the below links and start saving today.

STATE/ TERRITORY	STATUS	DETAILS	REFERENCE
Queensland (QLD)	Exemption + Rebate	Wages paid to apprentices and trainees are exempt from payroll tax. An additional 50% rebate is available until 30 June 2026.	https://qro.qld.gov.au/payroll-tax/exemptions/apprentice-rebate/
New South Wales (NSW)	Rebate	Employers can claim a rebate for wages paid to approved apprentices and new entrant trainees under the Apprenticeship and Traineeship Act 2001.	https://www.revenue.nsw.gov.au/taxes-duties-levies-royalties/payroll-tax/taxable-wages/apprentice-and-trainee-wages
Victoria (VIC)	Exemption	Wages paid to re-employed apprentices or trainees (out-of-trade) may be exempt from payroll tax.	https://www.sro.vic.gov.au/payroll-tax/exempt-wages-and-organisations/exempt-wages-paid-re-employed-apprentices-or-trainees
Western Australia (WA)	Exemption	Wages paid to apprentices are exempt. Trainee wages only exempt if contract registered before 1 July 2019.	https://www.wa.gov.au/government/multi-step-guides/payroll-tax-employer-guide/exemptions-payroll-tax-employer-guide
South Australia (SA)	Exemption (past only)	Wages paid to apprentices/trainees who commenced between 10 Nov 2020 and 30 June 2022 were exempt. Post-July 2022 contracts are taxable.	https://www.revenuesa.sa.gov.au/payroll-tax/wages/wages/apprentices-and-trainees
Tasmania (TAS)	Rebate	Rebates are available for employers who pay payroll tax and commence employment of: Apprentices and/or trainees between 1 July 2024 and 30 June 2025 inclusive; Youth employees between 1 July 2024 and 30 June 2025 inclusive; and/or Apprentices between 1 July 2025 and 30 June 2026 inclusive.	https://www.sro.tas.gov.au/payroll-tax/rebates-concessions/payroll-tax-rebate-scheme