

# Tax table for daily and casual workers

Incorporating Medicare levy, including statement of formulas



**FOR PAYMENTS MADE ON  
OR AFTER 1 JULY 2009.**



This document is a withholding schedule made by the Commissioner of Taxation in accordance with sections 15-25 and 15-30 of Schedule 1 to the *Taxation Administration Act 1953*. It applies to withholding payments covered by Subdivisions 12-B (except sections 12-50 and 12-55) and 12-D of Schedule 1.



For more information visit [www.ato.gov.au](http://www.ato.gov.au)



## WHO SHOULD USE THIS TABLE?

Use this table if you make payments on a daily basis.

You also use this table where a payee is engaged on a daily or casual basis, but not paid daily.

### EXAMPLE

Peter works on a casual basis as a bartender for two separate entities during the week and is paid on an hourly basis. Both employers should use the daily rates tax table to calculate withholding from payments made for the hours worked.

For all other cases, use the relevant PAYG withholding weekly, fortnightly or monthly tax table.

## TAX FILE NUMBER (TFN) DECLARATIONS

The answers payees provide on a *Tax file number declaration* (NAT 3092) primarily determine the amount to be withheld from payments. A *Tax file number declaration* applies to payments made after the declaration is provided to you. A later declaration provided by a payee overrides an earlier declaration.

If a payee does not give you a valid *Tax file number declaration* within **14 days** of starting a payer/payee relationship, you must fill in a *Tax file number declaration* with all available details of the payee and send it to the Tax Office.

If you have *Employment declarations* that were valid at 30 June 2000, they will continue to be valid under PAYG.

### NO TFN PROVIDED

You must withhold 46.5% of the payment (ignoring any cents) if you make a payment to a payee and the payee **has not**:

- quoted their TFN
- claimed an exemption from quoting, or
- advised that they have applied for a TFN or have made an enquiry with the Tax Office.

If a payee states at question 1 of the *Tax file number declaration* that they have lodged a *Tax file number application* or enquiry with the Tax Office, the payee has **28 days** to give you their TFN.

If a payee has not given you their TFN within **28 days**, you must withhold 46.5% from the total amount of all payments (ignoring any cents) unless the Tax Office tells you not to.

- ❗ Do not allow for any tax offsets or Medicare levy adjustment. Do not add amounts for Higher Education Loan Program (HELP) or Student Financial Supplement Scheme (SFSS).

## WITHHOLDING DECLARATIONS

A payee may use a *Withholding declaration* to advise their entitlement to a tax offset, which they choose to claim through reduced withholding.

Payees can also use *Withholding declarations* to advise you of changes to their situation since providing a valid *Tax file number declaration*, which may affect the amount to be withheld from their payments.

Changes which may affect the amount to be withheld include:

- becoming or ceasing to be an Australian resident for tax purposes
- claiming or discontinuing a claim for the tax-free threshold
- advising a HELP or SFSS debt, or changes to them
- entitlement to a senior Australians tax offset, and
- upward variation to increase the rate or amount to be withheld.

A *Withholding declaration* takes effect from the first payment you make after the payee has provided the declaration. A later declaration provided by a payee overrides an earlier declaration.

- ❗ A valid *Tax file number declaration* (or *Employment declaration*) must be in place before a payee can authorise you to vary their withholding by providing a *Withholding declaration*.

## FOREIGN RESIDENTS

Foreign resident tax rates apply where a payee has answered 'NO' to the question 'Are you an Australian resident for tax purposes?' on their *Tax file number declaration*.

For foreign resident payees (for example, overseas visitors on working holidays) an amount should be withheld at a rate of 29% where a TFN is provided, and at a rate of 45% for those who have not provided a TFN.

- ❗ Foreign resident payees cannot claim any tax offsets. If a foreign resident payee has claimed any tax offsets on the *Tax file number declaration*, **do not** make any adjustment to the amount to be withheld.

## CHANGE TO WITHHOLDING AMOUNTS FOR LOW INCOME PAYEES

Withholding amounts have been adjusted to allow payees who are eligible for the low income tax offset (LITO) to receive half of their entitlement through decreased withholding. If the payee is eligible, they will receive the balance of their entitlement when they lodge their tax return.

From 1 July 2009, the maximum amount of LITO will increase from \$1,200 to \$1,350.

## CHANGE TO FAMILY TAX BENEFIT (FTB)

Family tax benefit can no longer be claimed through the tax system. FTB claims should be made through the Family Assistance Office.

## TAX OFFSETS

Payees who choose to claim their entitlement to a tax offset through reduced withholding, must provide you with a *Withholding declaration*. Tax offsets include:

- dependent spouse
- zone
- parent, spouse's parent or invalid relative
- housekeeper, and
- child-housekeeper.

If a payee claims a tax offset, reduce the amount to be withheld from their earnings by the daily value of the tax offset. The daily value is 0.38% of the amount claimed, rounded to the nearest dollar.

⚠ Do not allow for any tax offsets for foreign resident rates or when no TFN has been provided.

## HOW TO WORK OUT WITHHOLDING AMOUNTS

- 1 Disregarding any cents, find the payee's earnings in **column 1** of the table and find the corresponding amount to be withheld from **column 2**.
- 2 If the payee has claimed any tax offsets, determine the daily value of the tax offsets (see 'Tax offsets' on page 2). Subtract the daily value of the tax offsets from the amount to be withheld found in step 1.

### EXAMPLE

A payee earns \$193.62 and claims tax offsets of \$500. Disregarding cents, find \$193 in column 1 of the table and find the corresponding amount to be withheld in column 2 of \$36.00. Reduce this amount by the daily value of the tax offsets of \$2.00 (\$500 × 0.0038 rounded to the nearest dollar).

The final withholding amount is \$34.00 (\$36.00 – \$2.00).

## USING FORMULAS

Withholding amounts shown in this table can be expressed in a mathematical form. If you have developed your own payroll software package, you can use the formulas and coefficients outlined below.

This section should be read with the *PAYG withholding – Statement of formulas for calculating amounts to be withheld* (NAT 1004). A copy of this schedule is available from [www.ato.gov.au](http://www.ato.gov.au)

The formulas comprise linear equations of the form  $y = ax - b$ , where:

- **y** is the weekly withholding amount expressed in dollars
- **x** is the weekly earnings expressed in whole dollars plus 99 cents, and
- the value of the coefficients **a** and **b** for the formulas are shown in Table A.

**TABLE A: Scale 7 – claiming the tax-free threshold**

Weekly earnings (x) less than	a	b
\$198	—	—
\$342	0.1500	29.7115
\$402	0.2500	63.9308
\$576	0.1650	29.7117
\$673	0.1850	41.2502
\$1,225	0.3350	142.2117
\$1,538	0.3150	117.6925
\$3,461	0.3950	240.7694
\$3,461 & over	0.4650	483.0771

To work out withholding amounts using the formulas:

- 1 Multiply earnings (ignoring any cents) by five to derive the weekly equivalent. Add 99 cents to the result.
- 2 Calculate the weekly amount by applying the coefficients at Table A, rounding to the nearest dollar. Divide this amount by five to convert it to the daily equivalent. Round the daily withholding amount to the nearest dollar.

Where a payee is **not** claiming the tax-free threshold, substitute the co-efficients from Scale 1 found in NAT 1004. Where the payee is entitled to the senior Australian tax offset, substitute the appropriate co-efficients from NAT 4466.

## ACCOUNTING SOFTWARE

Software written in accordance with the formulas in this table should be tested for accuracy against the withholding amounts provided on the following pages. You should only use such software if it produces the exact amounts shown in the table.

## PAYG WITHHOLDING PUBLICATIONS

All PAYG withholding tax tables and other PAYG publications can be accessed quickly and easily from [www.ato.gov.au](http://www.ato.gov.au)

Copies of weekly and fortnightly tax tables are available from most newsagents. Newsagents also hold copies of the *Tax file number declaration* (NAT 3092) and the *Withholding declaration* (NAT 3093).

**SPECIAL DAILY RATES TAX TABLE**

Earnings		Earnings		Earnings		Earnings		Earnings		Earnings		Earnings	
1	Amount to be withheld	1	Amount to be withheld	1	Amount to be withheld	1	Amount to be withheld	1	Amount to be withheld	1	Amount to be withheld	1	Amount to be withheld
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
39	—	119	14.00	199	38.00	279	64.00	359	94.00	439	125.00	519	157.00
40	—	120	14.00	200	39.00	280	65.00	360	94.00	440	126.00	520	157.00
41	—	121	14.00	201	39.00	281	65.00	361	95.00	441	126.00	521	158.00
42	—	122	14.00	202	39.00	282	65.00	362	95.00	442	127.00	522	158.00
43	1.00	123	15.00	203	40.00	283	66.00	363	95.00	443	127.00	523	159.00
44	1.00	124	15.00	204	40.00	284	66.00	364	96.00	444	127.00	524	159.00
45	1.00	125	15.00	205	40.00	285	66.00	365	96.00	445	128.00	525	159.00
46	1.00	126	15.00	206	41.00	286	67.00	366	96.00	446	128.00	526	160.00
47	1.00	127	15.00	207	41.00	287	67.00	367	97.00	447	128.00	527	160.00
48	1.00	128	15.00	208	41.00	288	67.00	368	97.00	448	129.00	528	160.00
49	1.00	129	16.00	209	42.00	289	68.00	369	98.00	449	129.00	529	161.00
50	2.00	130	16.00	210	42.00	290	68.00	370	98.00	450	130.00	530	161.00
51	2.00	131	16.00	211	42.00	291	68.00	371	98.00	451	130.00	531	162.00
52	2.00	132	16.00	212	43.00	292	69.00	372	99.00	452	130.00	532	162.00
53	2.00	133	16.00	213	43.00	293	69.00	373	99.00	453	131.00	533	162.00
54	2.00	134	17.00	214	43.00	294	69.00	374	100.00	454	131.00	534	163.00
55	2.00	135	17.00	215	44.00	295	69.00	375	100.00	455	132.00	535	163.00
56	2.00	136	17.00	216	44.00	296	70.00	376	100.00	456	132.00	536	164.00
57	3.00	137	18.00	217	44.00	297	70.00	377	101.00	457	132.00	537	164.00
58	3.00	138	18.00	218	45.00	298	70.00	378	101.00	458	133.00	538	164.00
59	3.00	139	18.00	219	45.00	299	71.00	379	102.00	459	133.00	539	165.00
60	3.00	140	19.00	220	45.00	300	71.00	380	102.00	460	134.00	540	165.00
61	3.00	141	19.00	221	46.00	301	71.00	381	102.00	461	134.00	541	166.00
62	3.00	142	19.00	222	46.00	302	72.00	382	103.00	462	134.00	542	166.00
63	4.00	143	20.00	223	46.00	303	72.00	383	103.00	463	135.00	543	166.00
64	4.00	144	20.00	224	47.00	304	72.00	384	104.00	464	135.00	544	167.00
65	4.00	145	20.00	225	47.00	305	73.00	385	104.00	465	136.00	545	167.00
66	4.00	146	21.00	226	47.00	306	73.00	386	104.00	466	136.00	546	168.00
67	4.00	147	21.00	227	48.00	307	73.00	387	105.00	467	136.00	547	168.00
68	4.00	148	21.00	228	48.00	308	74.00	388	105.00	468	137.00	548	168.00
69	5.00	149	22.00	229	48.00	309	74.00	389	106.00	469	137.00	549	169.00
70	5.00	150	22.00	230	49.00	310	74.00	390	106.00	470	138.00	550	169.00
71	5.00	151	22.00	231	49.00	311	75.00	391	106.00	471	138.00	551	170.00
72	5.00	152	23.00	232	49.00	312	75.00	392	107.00	472	138.00	552	170.00
73	6.00	153	23.00	233	50.00	313	76.00	393	107.00	473	139.00	553	170.00
74	6.00	154	23.00	234	50.00	314	76.00	394	108.00	474	139.00	554	171.00
75	6.00	155	24.00	235	50.00	315	76.00	395	108.00	475	140.00	555	171.00
76	6.00	156	24.00	236	51.00	316	77.00	396	108.00	476	140.00	556	172.00
77	7.00	157	24.00	237	51.00	317	77.00	397	109.00	477	140.00	557	172.00
78	7.00	158	25.00	238	51.00	318	78.00	398	109.00	478	141.00	558	172.00
79	7.00	159	25.00	239	52.00	319	78.00	399	110.00	479	141.00	559	173.00
80	7.00	160	25.00	240	52.00	320	78.00	400	110.00	480	142.00	560	173.00
81	7.00	161	26.00	241	52.00	321	79.00	401	110.00	481	142.00	561	174.00
82	8.00	162	26.00	242	53.00	322	79.00	402	111.00	482	142.00	562	174.00
83	8.00	163	26.00	243	53.00	323	80.00	403	111.00	483	143.00	563	174.00
84	8.00	164	27.00	244	53.00	324	80.00	404	112.00	484	143.00	564	175.00
85	8.00	165	27.00	245	54.00	325	80.00	405	112.00	485	143.00	565	175.00
86	8.00	166	27.00	246	54.00	326	81.00	406	112.00	486	144.00	566	175.00
87	8.00	167	28.00	247	54.00	327	81.00	407	113.00	487	144.00	567	176.00
88	9.00	168	28.00	248	55.00	328	81.00	408	113.00	488	145.00	568	176.00
89	9.00	169	28.00	249	55.00	329	82.00	409	113.00	489	145.00	569	177.00
90	9.00	170	29.00	250	55.00	330	82.00	410	114.00	490	145.00	570	177.00
91	9.00	171	29.00	251	56.00	331	83.00	411	114.00	491	146.00	571	177.00
92	9.00	172	29.00	252	56.00	332	83.00	412	115.00	492	146.00	572	178.00
93	9.00	173	30.00	253	56.00	333	83.00	413	115.00	493	147.00	573	178.00
94	10.00	174	30.00	254	57.00	334	84.00	414	115.00	494	147.00	574	179.00
95	10.00	175	30.00	255	57.00	335	84.00	415	116.00	495	147.00	575	179.00
96	10.00	176	31.00	256	57.00	336	85.00	416	116.00	496	148.00	576	179.00
97	10.00	177	31.00	257	57.00	337	85.00	417	117.00	497	148.00	577	180.00
98	10.00	178	31.00	258	58.00	338	85.00	418	117.00	498	149.00	578	180.00
99	10.00	179	32.00	259	58.00	339	86.00	419	117.00	499	149.00	579	181.00
100	11.00	180	32.00	260	58.00	340	86.00	420	118.00	500	149.00	580	181.00
101	11.00	181	32.00	261	59.00	341	87.00	421	118.00	501	150.00	581	181.00
102	11.00	182	33.00	262	59.00	342	87.00	422	119.00	502	150.00	582	182.00
103	11.00	183	33.00	263	59.00	343	87.00	423	119.00	503	151.00	583	182.00
104	11.00	184	33.00	264	60.00	344	88.00	424	119.00	504	151.00	584	183.00
105	11.00	185	34.00	265	60.00	345	88.00	425	120.00	505	151.00	585	183.00
106	12.00	186	34.00	266	60.00	346	89.00	426	120.00	506	152.00	586	183.00
107	12.00	187	34.00	267	61.00	347	89.00	427	121.00	507	152.00	587	184.00
108	12.00	188	35.00	268	61.00	348	89.00	428	121.00	508	153.00	588	184.00
109	12.00	189	35.00	269	61.00	349	90.00	429	121.00	509	153.00	589	185.00
110	12.00	190	35.00	270	62.00	350	90.00	430	122.00	510	153.00	590	185.00
111	12.00	191	36.00	271	62.00	351	91.00	431	122.00	511	154.00	591	185.00
112	13.00	192	36.00	272	62.00	352	91.00	432	123.00	512	154.00	592	186.00
113	13.00	193	36.00	273	63.00	353	91.00	433	123.00	513	155.00	593	186.00
114	13.00	194	37.00	274	63.00	354	92.00	434	123.00	514	155.00	594	187.00
115	13.00	195	37.00	275	63.00	355	92.00	435	124.00	515	155.00	595	187.00
116	13.00	196	37.00	276	63.00	356	93.00	436	124.00	516	156.00	596	187.00
117	13.00	197	38.00	277	64.00	357	93.00	437	125.00	517	156.00	597	188.00
118	14.00	198	38.00	278	64.00	358	93.00	438	125.00	518	157.00	598	188.00

**SPECIAL DAILY RATES TAX TABLE**

Earnings		Earnings		Earnings		Earnings		Earnings		Earnings		Earnings	
1	Amount to be withheld	1	Amount to be withheld	1	Amount to be withheld	1	Amount to be withheld	1	Amount to be withheld	1	Amount to be withheld	1	Amount to be withheld
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
599	189.00	679	220.00	759	256.00	839	294.00	919	331.00	999	368.00	1079	405.00
600	189.00	680	221.00	760	257.00	840	294.00	920	331.00	1000	368.00	1080	406.00
601	189.00	681	221.00	761	257.00	841	295.00	921	332.00	1001	369.00	1081	406.00
602	190.00	682	221.00	762	258.00	842	295.00	922	332.00	1002	369.00	1082	407.00
603	190.00	683	222.00	763	258.00	843	295.00	923	333.00	1003	370.00	1083	407.00
604	191.00	684	222.00	764	259.00	844	296.00	924	333.00	1004	370.00	1084	408.00
605	191.00	685	222.00	765	259.00	845	296.00	925	334.00	1005	371.00	1085	408.00
606	191.00	686	223.00	766	260.00	846	297.00	926	334.00	1006	371.00	1086	408.00
607	192.00	687	223.00	767	260.00	847	297.00	927	335.00	1007	372.00	1087	409.00
608	192.00	688	224.00	768	261.00	848	298.00	928	335.00	1008	372.00	1088	409.00
609	192.00	689	224.00	769	261.00	849	298.00	929	335.00	1009	373.00	1089	410.00
610	193.00	690	224.00	770	262.00	850	299.00	930	336.00	1010	373.00	1090	410.00
611	193.00	691	225.00	771	262.00	851	299.00	931	336.00	1011	374.00	1091	411.00
612	194.00	692	225.00	772	262.00	852	300.00	932	337.00	1012	374.00	1092	411.00
613	194.00	693	226.00	773	263.00	853	300.00	933	337.00	1013	375.00	1093	412.00
614	194.00	694	226.00	774	263.00	854	301.00	934	338.00	1014	375.00	1094	412.00
615	195.00	695	227.00	775	264.00	855	301.00	935	338.00	1015	375.00	1095	413.00
616	195.00	696	227.00	776	264.00	856	302.00	936	339.00	1016	376.00	1096	413.00
617	196.00	697	228.00	777	265.00	857	302.00	937	339.00	1017	376.00	1097	414.00
618	196.00	698	228.00	778	265.00	858	302.00	938	340.00	1018	377.00	1098	414.00
619	196.00	699	229.00	779	266.00	859	303.00	939	340.00	1019	377.00	1099	415.00
620	197.00	700	229.00	780	266.00	860	303.00	940	341.00	1020	378.00	1100	415.00
621	197.00	701	229.00	781	267.00	861	304.00	941	341.00	1021	378.00	1101	415.00
622	198.00	702	230.00	782	267.00	862	304.00	942	342.00	1022	379.00	1102	416.00
623	198.00	703	230.00	783	268.00	863	305.00	943	342.00	1023	379.00	1103	416.00
624	198.00	704	231.00	784	268.00	864	305.00	944	342.00	1024	380.00	1104	417.00
625	199.00	705	231.00	785	269.00	865	306.00	945	343.00	1025	380.00	1105	417.00
626	199.00	706	232.00	786	269.00	866	306.00	946	343.00	1026	381.00	1106	418.00
627	200.00	707	232.00	787	269.00	867	307.00	947	344.00	1027	381.00	1107	418.00
628	200.00	708	233.00	788	270.00	868	307.00	948	344.00	1028	381.00	1108	419.00
629	200.00	709	233.00	789	270.00	869	308.00	949	345.00	1029	382.00	1109	419.00
630	201.00	710	234.00	790	271.00	870	308.00	950	345.00	1030	382.00	1110	420.00
631	201.00	711	234.00	791	271.00	871	308.00	951	346.00	1031	383.00	1111	420.00
632	202.00	712	235.00	792	272.00	872	309.00	952	346.00	1032	383.00	1112	421.00
633	202.00	713	235.00	793	272.00	873	309.00	953	347.00	1033	384.00	1113	421.00
634	202.00	714	235.00	794	273.00	874	310.00	954	347.00	1034	384.00	1114	421.00
635	203.00	715	236.00	795	273.00	875	310.00	955	348.00	1035	385.00	1115	422.00
636	203.00	716	236.00	796	274.00	876	311.00	956	348.00	1036	385.00	1116	422.00
637	204.00	717	237.00	797	274.00	877	311.00	957	348.00	1037	386.00	1117	423.00
638	204.00	718	237.00	798	275.00	878	312.00	958	349.00	1038	386.00	1118	423.00
639	204.00	719	238.00	799	275.00	879	312.00	959	349.00	1039	387.00	1119	424.00
640	205.00	720	238.00	800	275.00	880	313.00	960	350.00	1040	387.00	1120	424.00
641	205.00	721	239.00	801	276.00	881	313.00	961	350.00	1041	388.00	1121	425.00
642	206.00	722	239.00	802	276.00	882	314.00	962	351.00	1042	388.00	1122	425.00
643	206.00	723	240.00	803	277.00	883	314.00	963	351.00	1043	388.00	1123	426.00
644	206.00	724	240.00	804	277.00	884	315.00	964	352.00	1044	389.00	1124	426.00
645	207.00	725	241.00	805	278.00	885	315.00	965	352.00	1045	389.00	1125	427.00
646	207.00	726	241.00	806	278.00	886	315.00	966	353.00	1046	390.00	1126	427.00
647	207.00	727	242.00	807	279.00	887	316.00	967	353.00	1047	390.00	1127	428.00
648	208.00	728	242.00	808	279.00	888	316.00	968	354.00	1048	391.00	1128	428.00
649	208.00	729	242.00	809	280.00	889	317.00	969	354.00	1049	391.00	1129	428.00
650	209.00	730	243.00	810	280.00	890	317.00	970	355.00	1050	392.00	1130	429.00
651	209.00	731	243.00	811	281.00	891	318.00	971	355.00	1051	392.00	1131	429.00
652	209.00	732	244.00	812	281.00	892	318.00	972	355.00	1052	393.00	1132	430.00
653	210.00	733	244.00	813	282.00	893	319.00	973	356.00	1053	393.00	1133	430.00
654	210.00	734	245.00	814	282.00	894	319.00	974	356.00	1054	394.00	1134	431.00
655	211.00	735	245.00	815	282.00	895	320.00	975	357.00	1055	394.00	1135	431.00
656	211.00	736	246.00	816	283.00	896	320.00	976	357.00	1056	395.00	1136	432.00
657	211.00	737	246.00	817	283.00	897	321.00	977	358.00	1057	395.00	1137	432.00
658	212.00	738	247.00	818	284.00	898	321.00	978	358.00	1058	395.00	1138	433.00
659	212.00	739	247.00	819	284.00	899	322.00	979	359.00	1059	396.00	1139	433.00
660	213.00	740	248.00	820	285.00	900	322.00	980	359.00	1060	396.00	1140	434.00
661	213.00	741	248.00	821	285.00	901	322.00	981	360.00	1061	397.00	1141	434.00
662	213.00	742	249.00	822	286.00	902	323.00	982	360.00	1062	397.00	1142	435.00
663	214.00	743	249.00	823	286.00	903	323.00	983	361.00	1063	398.00	1143	435.00
664	214.00	744	249.00	824	287.00	904	324.00	984	361.00	1064	398.00	1144	435.00
665	215.00	745	250.00	825	287.00	905	324.00	985	362.00	1065	399.00	1145	436.00
666	215.00	746	250.00	826	288.00	906	325.00	986	362.00	1066	399.00	1146	436.00
667	215.00	747	251.00	827	288.00	907	325.00	987	362.00	1067	400.00	1147	437.00
668	216.00	748	251.00	828	288.00	908	326.00	988	363.00	1068	400.00	1148	437.00
669	216.00	749	252.00	829	289.00	909	326.00	989	363.00	1069	401.00	1149	438.00
670	217.00	750	252.00	830	289.00	910	327.00	990	364.00	1070	401.00	1150	438.00
671	217.00	751	253.00	831	290.00	911	327.00	991	364.00	1071	401.00	1151	439.00
672	217.00	752	253.00	832	290.00	912	328.00	992	365.00	1072	402.00	1152	439.00
673	218.00	753	254.00	833	291.00	913	328.00	993	365.00	1073	402.00	1153	440.00
674	218.00	754	254.00	834	291.00	914	328.00	994	366.00	1074	403.00	1154	440.00
675	219.00	755	255.00	835	292.00	915	329.00	995	366.00	1075	403.00	1155	441.00
676	219.00	756	255.00	836	292.00	916	329.00	996	367.00	1076	404.00	1156	441.00
677	219.00	757	255.00	837	293.00	917	330.00	997	367.00	1077	404.00	1157	441.00
678	220.00	758	256.00	838	293.00	918	330.00	998	368.00	1078	405.00	1158	442.00

**SPECIAL DAILY RATES TAX TABLE**

Earnings		Earnings		Earnings		Earnings		Earnings		Earnings		Earnings	
1	Amount to be withheld	1	Amount to be withheld	1	Amount to be withheld	1	Amount to be withheld	1	Amount to be withheld	1	Amount to be withheld	1	Amount to be withheld
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1159	442.00	1209	466.00	1259	489.00	1309	512.00	1359	535.00	1409	559.00	1459	582.00
1160	443.00	1210	466.00	1260	489.00	1310	513.00	1360	536.00	1410	559.00	1460	582.00
1161	443.00	1211	467.00	1261	490.00	1311	513.00	1361	536.00	1411	560.00	1461	583.00
1162	444.00	1212	467.00	1262	490.00	1312	514.00	1362	537.00	1412	560.00	1462	583.00
1163	444.00	1213	468.00	1263	491.00	1313	514.00	1363	537.00	1413	561.00	1463	584.00
1164	445.00	1214	468.00	1264	491.00	1314	514.00	1364	538.00	1414	561.00	1464	584.00
1165	445.00	1215	468.00	1265	492.00	1315	515.00	1365	538.00	1415	561.00	1465	585.00
1166	446.00	1216	469.00	1266	492.00	1316	515.00	1366	539.00	1416	562.00	1466	585.00
1167	446.00	1217	469.00	1267	493.00	1317	516.00	1367	539.00	1417	562.00	1467	586.00
1168	447.00	1218	470.00	1268	493.00	1318	516.00	1368	540.00	1418	563.00	1468	586.00
1169	447.00	1219	470.00	1269	494.00	1319	517.00	1369	540.00	1419	563.00	1469	587.00
1170	448.00	1220	471.00	1270	494.00	1320	517.00	1370	541.00	1420	564.00	1470	587.00
1171	448.00	1221	471.00	1271	494.00	1321	518.00	1371	541.00	1421	564.00	1471	587.00
1172	448.00	1222	472.00	1272	495.00	1322	518.00	1372	541.00	1422	565.00	1472	588.00
1173	449.00	1223	472.00	1273	495.00	1323	519.00	1373	542.00	1423	565.00	1473	588.00
1174	449.00	1224	473.00	1274	496.00	1324	519.00	1374	542.00	1424	566.00	1474	589.00
1175	450.00	1225	473.00	1275	496.00	1325	520.00	1375	543.00	1425	566.00	1475	589.00
1176	450.00	1226	474.00	1276	497.00	1326	520.00	1376	543.00	1426	567.00	1476	590.00
1177	451.00	1227	474.00	1277	497.00	1327	521.00	1377	544.00	1427	567.00	1477	590.00
1178	451.00	1228	474.00	1278	498.00	1328	521.00	1378	544.00	1428	567.00	1478	591.00
1179	452.00	1229	475.00	1279	498.00	1329	521.00	1379	545.00	1429	568.00	1479	591.00
1180	452.00	1230	475.00	1280	499.00	1330	522.00	1380	545.00	1430	568.00	1480	592.00
1181	453.00	1231	476.00	1281	499.00	1331	522.00	1381	546.00	1431	569.00	1481	592.00
1182	453.00	1232	476.00	1282	500.00	1332	523.00	1382	546.00	1432	569.00	1482	593.00
1183	454.00	1233	477.00	1283	500.00	1333	523.00	1383	547.00	1433	570.00	1483	593.00
1184	454.00	1234	477.00	1284	501.00	1334	524.00	1384	547.00	1434	570.00	1484	594.00
1185	455.00	1235	478.00	1285	501.00	1335	524.00	1385	548.00	1435	571.00	1485	594.00
1186	455.00	1236	478.00	1286	501.00	1336	525.00	1386	548.00	1436	571.00	1486	594.00
1187	455.00	1237	479.00	1287	502.00	1337	525.00	1387	548.00	1437	572.00	1487	595.00
1188	456.00	1238	479.00	1288	502.00	1338	526.00	1388	549.00	1438	572.00	1488	595.00
1189	456.00	1239	480.00	1289	503.00	1339	526.00	1389	549.00	1439	573.00	1489	596.00
1190	457.00	1240	480.00	1290	503.00	1340	527.00	1390	550.00	1440	573.00	1490	596.00
1191	457.00	1241	481.00	1291	504.00	1341	527.00	1391	550.00	1441	574.00	1491	597.00
1192	458.00	1242	481.00	1292	504.00	1342	528.00	1392	551.00	1442	574.00	1492	597.00
1193	458.00	1243	481.00	1293	505.00	1343	528.00	1393	551.00	1443	574.00	1493	598.00
1194	459.00	1244	482.00	1294	505.00	1344	528.00	1394	552.00	1444	575.00	1494	598.00
1195	459.00	1245	482.00	1295	506.00	1345	529.00	1395	552.00	1445	575.00	1495	599.00
1196	460.00	1246	483.00	1296	506.00	1346	529.00	1396	553.00	1446	576.00	1496	599.00
1197	460.00	1247	483.00	1297	507.00	1347	530.00	1397	553.00	1447	576.00	1497	600.00
1198	461.00	1248	484.00	1298	507.00	1348	530.00	1398	554.00	1448	577.00	1498	600.00
1199	461.00	1249	484.00	1299	508.00	1349	531.00	1399	554.00	1449	577.00	1499	601.00
1200	461.00	1250	485.00	1300	508.00	1350	531.00	1400	554.00	1450	578.00	1500	601.00
1201	462.00	1251	485.00	1301	508.00	1351	532.00	1401	555.00	1451	578.00		
1202	462.00	1252	486.00	1302	509.00	1352	532.00	1402	555.00	1452	579.00		
1203	463.00	1253	486.00	1303	509.00	1353	533.00	1403	556.00	1453	579.00		
1204	463.00	1254	487.00	1304	510.00	1354	533.00	1404	556.00	1454	580.00		
1205	464.00	1255	487.00	1305	510.00	1355	534.00	1405	557.00	1455	580.00		
1206	464.00	1256	488.00	1306	511.00	1356	534.00	1406	557.00	1456	581.00		
1207	465.00	1257	488.00	1307	511.00	1357	534.00	1407	558.00	1457	581.00		
1208	465.00	1258	488.00	1308	512.00	1358	535.00	1408	558.00	1458	581.00		

Where the payee's earnings are more than \$1,500, the amount required to be withheld is \$601 plus 46.5 cents for each \$1 over \$1,500. For withholding amounts calculated, round the result to the nearest dollar.

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