

Tax table for actors, variety artists and other entertainers



**FOR PAYMENTS MADE ON
OR AFTER 1 JULY 2010.**



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 section 12-35 of Schedule 1.



For more information visit www.ato.gov.au



WHO SHOULD USE THIS TABLE?

Use this table if you make payments to employees who are actors, variety artists and other entertainers who receive payments for their performances.

Do not use this table if you make payments to employees, or other individuals engaged under a contract, to perform in a promotional activity that is:

- conducted in the presence of an audience
- intended to be communicated to an audience by print or electronic media
- for a film or tape, or
- for a television or radio broadcast.

➤ For these types of payments the Commissioner has varied the rate of withholding to 20% of the payment. For more information, refer to *PAYG withholding – performing artists and promotional activities* (NAT 6519).

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

Do not use this table for payments made to foreign residents engaged as contractors. These payments are subject to foreign resident withholding (FRW). For more information refer to *Withholding from payments to foreign residents for entertainment or sports activities* (NAT 10399).

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 their 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 Australian Taxation Office (ATO).

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 at the top rate of tax plus the Medicare levy (ignoring any cents) on the payment, if the payee is a resident. If the payee is a foreign resident, you must withhold on the payment at the top rate of tax (ignoring any cents) if you make a payment 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 ATO.

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 ATO, the payee has **28 days** to give you their TFN.

If the payee has not given you their TFN within **28 days**, you must withhold at the top rate of tax plus the Medicare levy if the payee is a resident, or if the payee is a foreign resident, you must withhold on the payment at the top rate of tax from the total amount of all payments made to the payee (ignoring any cents) unless the ATO 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).

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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, 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.

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.

Non resident payees generally cannot claim tax offsets. They may be entitled to claim a zone or overseas forces offset in limited circumstances. If a non resident payee has claimed any tax offsets on the *Tax file declaration*, do not make any adjustment to the amount to be withheld.

⚠ 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*.

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 2010, the maximum amount of LITO will increase from \$1,350 to \$1,500.

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.

OUR COMMITMENT TO YOU

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations. If you feel that this publication does not fully cover your circumstances, or you are unsure how it applies to you, you can seek further assistance from us.

We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for a more recent version on our website at www.ato.gov.au or contact us.

This publication was current at **May 2010**.

If a payee claims a tax offset, reduce the amount to be withheld from their earnings per performance by the value of the tax offset. The per performance value is the tax offset amount claimed divided by 52, divided by the number of performances per week. Round to the nearest dollar.

❗ Do not allow for any tax offsets for foreign resident rates, when no TFN has been provided or the payee has not claimed the tax-free threshold (using Table B).

HOW TO WORK OUT WITHHOLDING AMOUNTS

❗ The tax table for actors, variety artists and other entertainers on page 4 is only applicable to those who have three performances per week and have claimed the tax-free threshold. If the number of performances per week is different or the payee has not claimed the tax-free threshold, use the formulas on this page to calculate withholding amounts.

The withholding amount using the tax table can be worked out as follows:

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

EXAMPLE

A payee has claimed the tax-free threshold, earns \$279.35 daily, works three performances this week and claims tax offsets of \$500. Disregarding cents, find \$279 in column 1 of the table and refer to the corresponding amount to be withheld in column 2 of \$27.00. Reduce this amount by the daily value of the tax offsets of \$3.00 ($\$500 \div 52 \div 3$ rounded to the nearest dollar).

The amount to withhold is \$24.00 ($\$27.00 - \3.00).

VARIATIONS OF AMOUNTS TO BE WITHHELD

If a resident payee can demonstrate that the amount withheld in accordance with this table will exceed the amount required to meet their final tax liability, they may apply for a variation to a lower rate.

To obtain a *PAYG income tax withholding variation (ITWV) application* (NAT 2036), you can:

- visit our website at www.ato.gov.au or
- phone **1300 360 221** between 8.00am to 6.00pm, Monday to Friday.

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 the 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

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 rounded down to whole dollars plus 99 cents, and
- the value of the coefficient **a** and **b** for the formulas are as shown in Tables A and B.

TABLE A: Payee has claimed the tax-free threshold

Weekly earnings (x) less than	a	b
\$259	—	—
\$444	0.1200	31.1538
\$522	0.2000	66.7077
\$721	0.1320	31.1548
\$889	0.1480	42.6933
\$1,622	0.2680	149.4240
\$1,923	0.2520	123.4625
\$4,326	0.3080	231.1548
\$4,326 & over	0.3720	508.0779

TABLE B: Payee has NOT claimed the tax-free threshold

Weekly earnings (x) less than	a	b
\$324	0.1320	0.1320
\$492	0.1763	14.3827
\$1,225	0.2680	59.5615
\$1,526	0.2520	39.9462
\$3,930	0.3080	125.4269
\$3,930 & over	0.3720	376.9654

To work out withholding amounts using the formulas:

- 1 Disregarding any cents, multiply the per performance earnings by the number of performances for the week to derive the weekly equivalent. Add 99 cents to the result.
- 2 Calculate the weekly amount by applying the relevant coefficients from Table A or B above, rounding to the nearest dollar.
- 3 Divide this amount by the number of performances for the week to determine the per performance withholding amount. Multiply this amount by the number of performances per day to convert it to the daily earnings equivalent. Round the daily withholding amount to the nearest dollar.

❗ If you pay your employees daily rather than per performance, the amount to withhold (including reductions for tax offsets) should be determined on a daily basis.

EXAMPLE

Sandra has two performances for the week, one on Thursday and one on Saturday. Sandra earns \$500.35 for each performance. She has claimed the tax-free threshold.

- 1 $\$500 \times 2 = \$1,000$. Add 99 cents to the result = \$1,000.99.
- 2 $\$1,000.99 \times 0.2680 - 149.4240 = \118.8413 . Round to the nearest dollar = \$119
- 3 $\$119 \div 2 = \59.50 . Round to the nearest dollar = \$60.

Therefore, the amount to withhold from each performance is \$60. As there is only one performance per day, the daily withholding amount is the same as the per performance withholding amount.

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.

PAYG WITHHOLDING PUBLICATIONS

All PAYG withholding tax tables and other PAYG publications can be accessed quickly and easily from 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 TAX TABLE FOR ACTORS, VARIETY ARTISTS AND OTHER ENTERTAINERS

Earnings		Amount to be withheld		Earnings		Amount to be withheld		Earnings		Amount to be withheld		Earnings		Amount to be withheld	
1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
90	—	170	12.00	250	23.00	330	39.00	410	60.00	490	82.00				
91	1.00	171	12.00	251	23.00	331	39.00	411	60.00	491	82.00				
92	1.00	172	12.00	252	23.00	332	39.00	412	61.00	492	82.00				
93	1.00	173	12.00	253	23.00	333	40.00	413	61.00	493	82.00				
94	1.00	174	13.00	254	23.00	334	40.00	414	61.00	494	83.00				
95	1.00	175	13.00	255	24.00	335	40.00	415	62.00	495	83.00				
96	1.00	176	13.00	256	24.00	336	40.00	416	62.00	496	83.00				
97	1.00	177	13.00	257	24.00	337	41.00	417	62.00	497	83.00				
98	1.00	178	13.00	258	24.00	338	41.00	418	62.00	498	84.00				
99	2.00	179	13.00	259	24.00	339	41.00	419	63.00	499	84.00				
100	2.00	180	13.00	260	24.00	340	41.00	420	63.00	500	84.00				
101	2.00	181	14.00	261	24.00	341	42.00	421	63.00	501	85.00				
102	2.00	182	14.00	262	25.00	342	42.00	422	63.00	502	85.00				
103	2.00	183	14.00	263	25.00	343	42.00	423	64.00	503	85.00				
104	2.00	184	14.00	264	25.00	344	42.00	424	64.00	504	85.00				
105	2.00	185	14.00	265	25.00	345	43.00	425	64.00	505	86.00				
106	2.00	186	14.00	266	25.00	346	43.00	426	64.00	506	86.00				
107	2.00	187	14.00	267	25.00	347	43.00	427	65.00	507	86.00				
108	3.00	188	14.00	268	25.00	348	44.00	428	65.00	508	86.00				
109	3.00	189	15.00	269	26.00	349	44.00	429	65.00	509	87.00				
110	3.00	190	15.00	270	26.00	350	44.00	430	66.00	510	87.00				
111	3.00	191	15.00	271	26.00	351	44.00	431	66.00	511	87.00				
112	3.00	192	15.00	272	26.00	352	45.00	432	66.00	512	87.00				
113	3.00	193	15.00	273	26.00	353	45.00	433	66.00	513	88.00				
114	3.00	194	15.00	274	26.00	354	45.00	434	67.00	514	88.00				
115	3.00	195	15.00	275	27.00	355	45.00	435	67.00	515	88.00				
116	4.00	196	16.00	276	27.00	356	46.00	436	67.00	516	89.00				
117	4.00	197	16.00	277	27.00	357	46.00	437	67.00	517	89.00				
118	4.00	198	16.00	278	27.00	358	46.00	438	68.00	518	89.00				
119	4.00	199	16.00	279	27.00	359	46.00	439	68.00	519	89.00				
120	4.00	200	16.00	280	27.00	360	47.00	440	68.00	520	90.00				
121	4.00	201	16.00	281	27.00	361	47.00	441	68.00	521	90.00				
122	4.00	202	16.00	282	28.00	362	47.00	442	69.00	522	90.00				
123	4.00	203	16.00	283	28.00	363	48.00	443	69.00	523	90.00				
124	5.00	204	17.00	284	28.00	364	48.00	444	69.00	524	91.00				
125	5.00	205	17.00	285	28.00	365	48.00	445	70.00	525	91.00				
126	5.00	206	17.00	286	28.00	366	48.00	446	70.00	526	91.00				
127	5.00	207	17.00	287	28.00	367	49.00	447	70.00	527	92.00				
128	5.00	208	17.00	288	28.00	368	49.00	448	70.00	528	92.00				
129	5.00	209	17.00	289	29.00	369	49.00	449	71.00	529	92.00				
130	5.00	210	17.00	290	29.00	370	49.00	450	71.00	530	92.00				
131	5.00	211	18.00	291	29.00	371	50.00	451	71.00	531	93.00				
132	5.00	212	18.00	292	29.00	372	50.00	452	71.00	532	93.00				
133	6.00	213	18.00	293	29.00	373	50.00	453	72.00	533	93.00				
134	6.00	214	18.00	294	29.00	374	51.00	454	72.00	534	93.00				
135	6.00	215	18.00	295	29.00	375	51.00	455	72.00	535	94.00				
136	6.00	216	18.00	296	30.00	376	51.00	456	72.00	536	94.00				
137	6.00	217	18.00	297	30.00	377	51.00	457	73.00	537	94.00				
138	6.00	218	18.00	298	30.00	378	52.00	458	73.00	538	94.00				
139	6.00	219	19.00	299	30.00	379	52.00	459	73.00	539	95.00				
140	6.00	220	19.00	300	31.00	380	52.00	460	74.00	540	95.00				
141	7.00	221	19.00	301	31.00	381	52.00	461	74.00	541	95.00				
142	7.00	222	19.00	302	31.00	382	53.00	462	74.00	542	96.00				
143	7.00	223	19.00	303	31.00	383	53.00	463	74.00	543	96.00				
144	7.00	224	19.00	304	32.00	384	53.00	464	75.00	544	96.00				
145	7.00	225	19.00	305	32.00	385	53.00	465	75.00	545	96.00				
146	7.00	226	19.00	306	32.00	386	54.00	466	75.00	546	97.00				
147	7.00	227	20.00	307	33.00	387	54.00	467	75.00	547	97.00				
148	7.00	228	20.00	308	33.00	388	54.00	468	76.00	548	97.00				
149	8.00	229	20.00	309	33.00	389	55.00	469	76.00	549	97.00				
150	8.00	230	20.00	310	33.00	390	55.00	470	76.00	550	98.00				
151	8.00	231	20.00	311	34.00	391	55.00	471	77.00	551	98.00				
152	8.00	232	20.00	312	34.00	392	55.00	472	77.00	552	98.00				
153	8.00	233	20.00	313	34.00	393	56.00	473	77.00	553	98.00				
154	9.00	234	21.00	314	34.00	394	56.00	474	77.00	554	99.00				
155	9.00	235	21.00	315	35.00	395	56.00	475	78.00	555	99.00				
156	9.00	236	21.00	316	35.00	396	56.00	476	78.00	556	99.00				
157	9.00	237	21.00	317	35.00	397	57.00	477	78.00	557	99.00				
158	9.00	238	21.00	318	36.00	398	57.00	478	78.00	558	100.00				
159	10.00	239	21.00	319	36.00	399	57.00	479	79.00	559	100.00				
160	10.00	240	21.00	320	36.00	400	57.00	480	79.00	560	100.00				
161	10.00	241	21.00	321	36.00	401	58.00	481	79.00	561	100.00				
162	10.00	242	22.00	322	37.00	402	58.00	482	79.00	562	101.00				
163	10.00	243	22.00	323	37.00	403	58.00	483	80.00	563	101.00				
164	11.00	244	22.00	324	37.00	404	59.00	484	80.00	564	101.00				
165	11.00	245	22.00	325	37.00	405	59.00	485	80.00	565	101.00				
166	11.00	246	22.00	326	38.00	406	59.00	486	81.00	566	102.00				
167	11.00	247	22.00	327	38.00	407	59.00	487	81.00	567	102.00				
168	11.00	248	23.00	328	38.00	408	60.00	488	81.00	568	102.00				
169	12.00	249	23.00	329	38.00	409	60.00	489	81.00	569	102.00				

SPECIAL TAX TABLE FOR ACTORS, VARIETY ARTISTS AND OTHER ENTERTAINERS

Earnings		Amount to be withheld		Earnings		Amount to be withheld		Earnings		Amount to be withheld		Earnings		Amount to be withheld	
1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
570	103.00	650	123.00	730	148.00	810	173.00	890	197.00	970	222.00				
571	103.00	651	124.00	731	148.00	811	173.00	891	197.00	971	222.00				
572	103.00	652	124.00	732	149.00	812	173.00	892	198.00	972	222.00				
573	103.00	653	124.00	733	149.00	813	173.00	893	198.00	973	223.00				
574	104.00	654	124.00	734	149.00	814	174.00	894	198.00	974	223.00				
575	104.00	655	125.00	735	149.00	815	174.00	895	199.00	975	223.00				
576	104.00	656	125.00	736	150.00	816	174.00	896	199.00	976	224.00				
577	104.00	657	125.00	737	150.00	817	175.00	897	199.00	977	224.00				
578	105.00	658	126.00	738	150.00	818	175.00	898	200.00	978	224.00				
579	105.00	659	126.00	739	151.00	819	175.00	899	200.00	979	225.00				
580	105.00	660	126.00	740	151.00	820	176.00	900	200.00	980	225.00				
581	105.00	661	127.00	741	151.00	821	176.00	901	201.00	981	225.00				
582	106.00	662	127.00	742	152.00	822	176.00	902	201.00	982	226.00				
583	106.00	663	127.00	743	152.00	823	177.00	903	201.00	983	226.00				
584	106.00	664	128.00	744	152.00	824	177.00	904	201.00	984	226.00				
585	106.00	665	128.00	745	153.00	825	177.00	905	202.00	985	226.00				
586	107.00	666	128.00	746	153.00	826	177.00	906	202.00	986	227.00				
587	107.00	667	128.00	747	153.00	827	178.00	907	202.00	987	227.00				
588	107.00	668	129.00	748	153.00	828	178.00	908	203.00	988	227.00				
589	107.00	669	129.00	749	154.00	829	178.00	909	203.00	989	228.00				
590	108.00	670	129.00	750	154.00	830	179.00	910	203.00	990	228.00				
591	108.00	671	130.00	751	154.00	831	179.00	911	204.00	991	228.00				
592	108.00	672	130.00	752	155.00	832	179.00	912	204.00	992	229.00				
593	108.00	673	130.00	753	155.00	833	180.00	913	204.00	993	229.00				
594	109.00	674	131.00	754	155.00	834	180.00	914	205.00	994	229.00				
595	109.00	675	131.00	755	156.00	835	180.00	915	205.00	995	230.00				
596	109.00	676	131.00	756	156.00	836	181.00	916	205.00	996	230.00				
597	109.00	677	132.00	757	156.00	837	181.00	917	205.00	997	230.00				
598	110.00	678	132.00	758	157.00	838	181.00	918	206.00	998	230.00				
599	110.00	679	132.00	759	157.00	839	181.00	919	206.00	999	231.00				
600	110.00	680	132.00	760	157.00	840	182.00	920	206.00	1000	231.00				
601	110.00	681	133.00	761	157.00	841	182.00	921	207.00	1001	231.00				
602	111.00	682	133.00	762	158.00	842	182.00	922	207.00	1002	232.00				
603	111.00	683	133.00	763	158.00	843	183.00	923	207.00	1003	232.00				
604	111.00	684	134.00	764	158.00	844	183.00	924	208.00	1004	232.00				
605	111.00	685	134.00	765	159.00	845	183.00	925	208.00	1005	233.00				
606	112.00	686	134.00	766	159.00	846	184.00	926	208.00	1006	233.00				
607	112.00	687	135.00	767	159.00	847	184.00	927	209.00	1007	233.00				
608	112.00	688	135.00	768	160.00	848	184.00	928	209.00	1008	234.00				
609	112.00	689	135.00	769	160.00	849	185.00	929	209.00	1009	234.00				
610	113.00	690	136.00	770	160.00	850	185.00	930	209.00	1010	234.00				
611	113.00	691	136.00	771	161.00	851	185.00	931	210.00	1011	234.00				
612	113.00	692	136.00	772	161.00	852	185.00	932	210.00	1012	235.00				
613	113.00	693	136.00	773	161.00	853	186.00	933	210.00	1013	235.00				
614	114.00	694	137.00	774	161.00	854	186.00	934	211.00	1014	235.00				
615	114.00	695	137.00	775	162.00	855	186.00	935	211.00	1015	236.00				
616	114.00	696	137.00	776	162.00	856	187.00	936	211.00	1016	236.00				
617	114.00	697	138.00	777	162.00	857	187.00	937	212.00	1017	236.00				
618	115.00	698	138.00	778	163.00	858	187.00	938	212.00	1018	237.00				
619	115.00	699	138.00	779	163.00	859	188.00	939	212.00	1019	237.00				
620	115.00	700	139.00	780	163.00	860	188.00	940	213.00	1020	237.00				
621	115.00	701	139.00	781	164.00	861	188.00	941	213.00	1021	238.00				
622	116.00	702	139.00	782	164.00	862	189.00	942	213.00	1022	238.00				
623	116.00	703	140.00	783	164.00	863	189.00	943	213.00	1023	238.00				
624	116.00	704	140.00	784	165.00	864	189.00	944	214.00	1024	238.00				
625	116.00	705	140.00	785	165.00	865	189.00	945	214.00	1025	239.00				
626	117.00	706	140.00	786	165.00	866	190.00	946	214.00	1026	239.00				
627	117.00	707	141.00	787	165.00	867	190.00	947	215.00	1027	239.00				
628	117.00	708	141.00	788	166.00	868	190.00	948	215.00	1028	240.00				
629	117.00	709	141.00	789	166.00	869	191.00	949	215.00	1029	240.00				
630	118.00	710	142.00	790	166.00	870	191.00	950	216.00	1030	240.00				
631	118.00	711	142.00	791	167.00	871	191.00	951	216.00	1031	241.00				
632	118.00	712	142.00	792	167.00	872	192.00	952	216.00	1032	241.00				
633	118.00	713	143.00	793	167.00	873	192.00	953	217.00	1033	241.00				
634	119.00	714	143.00	794	168.00	874	192.00	954	217.00	1034	242.00				
635	119.00	715	143.00	795	168.00	875	193.00	955	217.00	1035	242.00				
636	119.00	716	144.00	796	168.00	876	193.00	956	217.00	1036	242.00				
637	119.00	717	144.00	797	169.00	877	193.00	957	218.00	1037	242.00				
638	120.00	718	144.00	798	169.00	878	193.00	958	218.00	1038	243.00				
639	120.00	719	145.00	799	169.00	879	194.00	959	218.00	1039	243.00				
640	120.00	720	145.00	800	169.00	880	194.00	960	219.00	1040	243.00				
641	120.00	721	145.00	801	170.00	881	194.00	961	219.00	1041	244.00				
642	121.00	722	145.00	802	170.00	882	195.00	962	219.00	1042	244.00				
643	121.00	723	146.00	803	170.00	883	195.00	963	220.00	1043	244.00				
644	121.00	724	146.00	804	171.00	884	195.00	964	220.00	1044	245.00				
645	122.00	725	146.00	805	171.00	885	196.00	965	220.00	1045	245.00				
646	122.00	726	147.00	806	171.00	886	196.00	966	221.00	1046	245.00				
647	122.00	727	147.00	807	172.00	887	196.00	967	221.00	1047	246.00				
648	123.00	728	147.00	808	172.00	888	197.00	968	221.00	1048	246.00				
649	123.00	729	148.00	809	172.00	889	197.00	969	222.00	1049	246.00				

SPECIAL TAX TABLE FOR ACTORS, VARIETY ARTISTS AND OTHER ENTERTAINERS

Earnings		Amount to be withheld		Earnings		Amount to be withheld		Earnings		Amount to be withheld		Earnings		Amount to be withheld		Earnings		Amount to be withheld	
1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1050	246.00	1125	270.00	1200	293.00	1275	316.00	1350	339.00	1425	362.00								
1051	247.00	1126	270.00	1201	293.00	1276	316.00	1351	339.00	1426	362.00								
1052	247.00	1127	270.00	1202	293.00	1277	316.00	1352	339.00	1427	363.00								
1053	247.00	1128	270.00	1203	294.00	1278	317.00	1353	340.00	1428	363.00								
1054	248.00	1129	271.00	1204	294.00	1279	317.00	1354	340.00	1429	363.00								
1055	248.00	1130	271.00	1205	294.00	1280	317.00	1355	340.00	1430	363.00								
1056	248.00	1131	271.00	1206	294.00	1281	318.00	1356	341.00	1431	364.00								
1057	249.00	1132	272.00	1207	295.00	1282	318.00	1357	341.00	1432	364.00								
1058	249.00	1133	272.00	1208	295.00	1283	318.00	1358	341.00	1433	364.00								
1059	249.00	1134	272.00	1209	295.00	1284	319.00	1359	342.00	1434	365.00								
1060	250.00	1135	273.00	1210	296.00	1285	319.00	1360	342.00	1435	365.00								
1061	250.00	1136	273.00	1211	296.00	1286	319.00	1361	342.00	1436	365.00								
1062	250.00	1137	273.00	1212	296.00	1287	319.00	1362	343.00	1437	366.00								
1063	250.00	1138	274.00	1213	297.00	1288	320.00	1363	343.00	1438	366.00								
1064	251.00	1139	274.00	1214	297.00	1289	320.00	1364	343.00	1439	366.00								
1065	251.00	1140	274.00	1215	297.00	1290	320.00	1365	343.00	1440	367.00								
1066	251.00	1141	274.00	1216	298.00	1291	321.00	1366	344.00	1441	367.00								
1067	252.00	1142	275.00	1217	298.00	1292	321.00	1367	344.00	1442	367.00								
1068	252.00	1143	275.00	1218	298.00	1293	321.00	1368	344.00	1443	368.00								
1069	252.00	1144	275.00	1219	299.00	1294	322.00	1369	345.00	1444	368.00								
1070	253.00	1145	276.00	1220	299.00	1295	322.00	1370	345.00	1445	368.00								
1071	253.00	1146	276.00	1221	299.00	1296	322.00	1371	345.00	1446	369.00								
1072	253.00	1147	276.00	1222	299.00	1297	323.00	1372	346.00	1447	369.00								
1073	254.00	1148	277.00	1223	300.00	1298	323.00	1373	346.00	1448	369.00								
1074	254.00	1149	277.00	1224	300.00	1299	323.00	1374	346.00	1449	370.00								
1075	254.00	1150	277.00	1225	300.00	1300	323.00	1375	347.00	1450	370.00								
1076	254.00	1151	278.00	1226	301.00	1301	324.00	1376	347.00	1451	371.00								
1077	255.00	1152	278.00	1227	301.00	1302	324.00	1377	347.00	1452	371.00								
1078	255.00	1153	278.00	1228	301.00	1303	324.00	1378	347.00	1453	371.00								
1079	255.00	1154	278.00	1229	302.00	1304	325.00	1379	348.00	1454	372.00								
1080	256.00	1155	279.00	1230	302.00	1305	325.00	1380	348.00	1455	372.00								
1081	256.00	1156	279.00	1231	302.00	1306	325.00	1381	348.00	1456	372.00								
1082	256.00	1157	279.00	1232	303.00	1307	326.00	1382	349.00	1457	373.00								
1083	257.00	1158	280.00	1233	303.00	1308	326.00	1383	349.00	1458	373.00								
1084	257.00	1159	280.00	1234	303.00	1309	326.00	1384	349.00	1459	374.00								
1085	257.00	1160	280.00	1235	303.00	1310	327.00	1385	350.00	1460	374.00								
1086	258.00	1161	281.00	1236	304.00	1311	327.00	1386	350.00	1461	374.00								
1087	258.00	1162	281.00	1237	304.00	1312	327.00	1387	350.00	1462	375.00								
1088	258.00	1163	281.00	1238	304.00	1313	327.00	1388	351.00	1463	375.00								
1089	258.00	1164	282.00	1239	305.00	1314	328.00	1389	351.00	1464	375.00								
1090	259.00	1165	282.00	1240	305.00	1315	328.00	1390	351.00	1465	376.00								
1091	259.00	1166	282.00	1241	305.00	1316	328.00	1391	351.00	1466	376.00								
1092	259.00	1167	282.00	1242	306.00	1317	329.00	1392	352.00	1467	376.00								
1093	260.00	1168	283.00	1243	306.00	1318	329.00	1393	352.00	1468	377.00								
1094	260.00	1169	283.00	1244	306.00	1319	329.00	1394	352.00	1469	377.00								
1095	260.00	1170	283.00	1245	307.00	1320	330.00	1395	353.00	1470	378.00								
1096	261.00	1171	284.00	1246	307.00	1321	330.00	1396	353.00	1471	378.00								
1097	261.00	1172	284.00	1247	307.00	1322	330.00	1397	353.00	1472	378.00								
1098	261.00	1173	284.00	1248	307.00	1323	331.00	1398	354.00	1473	379.00								
1099	262.00	1174	285.00	1249	308.00	1324	331.00	1399	354.00	1474	379.00								
1100	262.00	1175	285.00	1250	308.00	1325	331.00	1400	354.00	1475	379.00								
1101	262.00	1176	285.00	1251	308.00	1326	331.00	1401	355.00	1476	380.00								
1102	262.00	1177	286.00	1252	309.00	1327	332.00	1402	355.00	1477	380.00								
1103	263.00	1178	286.00	1253	309.00	1328	332.00	1403	355.00	1478	381.00								
1104	263.00	1179	286.00	1254	309.00	1329	332.00	1404	355.00	1479	381.00								
1105	263.00	1180	286.00	1255	310.00	1330	333.00	1405	356.00	1480	381.00								
1106	264.00	1181	287.00	1256	310.00	1331	333.00	1406	356.00	1481	382.00								
1107	264.00	1182	287.00	1257	310.00	1332	333.00	1407	356.00	1482	382.00								
1108	264.00	1183	287.00	1258	311.00	1333	334.00	1408	357.00	1483	382.00								
1109	265.00	1184	288.00	1259	311.00	1334	334.00	1409	357.00	1484	383.00								
1110	265.00	1185	288.00	1260	311.00	1335	334.00	1410	357.00	1485	383.00								
1111	265.00	1186	288.00	1261	311.00	1336	335.00	1411	358.00	1486	384.00								
1112	266.00	1187	289.00	1262	312.00	1337	335.00	1412	358.00	1487	384.00								
1113	266.00	1188	289.00	1263	312.00	1338	335.00	1413	358.00	1488	384.00								
1114	266.00	1189	289.00	1264	312.00	1339	335.00	1414	359.00	1489	385.00								
1115	266.00	1190	290.00	1265	313.00	1340	336.00	1415	359.00	1490	385.00								
1116	267.00	1191	290.00	1266	313.00	1341	336.00	1416	359.00										
1117	267.00	1192	290.00	1267	313.00	1342	336.00	1417	359.00										
1118	267.00	1193	290.00	1268	314.00	1343	337.00	1418	360.00										
1119	268.00	1194	291.00	1269	314.00	1344	337.00	1419	360.00										
1120	268.00	1195	291.00	1270	314.00	1345	337.00	1420	360.00										
1121	268.00	1196	291.00	1271	315.00	1346	338.00	1421	361.00										
1122	269.00	1197	292.00	1272	315.00	1347	338.00	1422	361.00										
1123	269.00	1198	292.00	1273	315.00	1348	338.00	1423	361.00										
1124	269.00	1199	292.00	1274	315.00	1349	339.00	1424	362.00										

Where the payee's earnings are more than \$1,490, withhold \$385 plus 37.2 cents for each dollar of daily earnings over \$1,490. For all withholding amounts calculated, round the result to the nearest dollar.