

Tax table for daily and casual workers

Incorporating Medicare levy, including statement of formulas



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 Subdivisions 12-B (except sections 12-50 and 12-55) and 12-D of Schedule 1.



For more information visit www.ato.gov.au



WHO SHOULD USE THIS TABLE?

This table should be used if you make any of the following payments to payees on a daily or casual basis:

- salary, wages, allowances and leave loading paid to employees
- paid parental leave to an eligible worker
- director's fees
- salary and allowances paid to office holders (including Members of Parliament, statutory office holders, defence force members and police officers)
- payments to labour hire workers
- payments to religious practitioners.

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 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, or 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 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 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 a 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).

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.

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.

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.

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 on this page 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 \$35.00. 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 \$33.00 (\$35.00 – \$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

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
\$207	—	—
\$355	0.1500	31.1538
\$418	0.2500	66.7077
\$576	0.1650	31.1548
\$711	0.1850	42.6933
\$1,298	0.3350	149.4240
\$1,538	0.3150	123.4625
\$3,461	0.3850	231.1548
\$3,461 & over	0.4650	508.0799

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

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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
41	—	121	14.00	201	38.00	281	64.00	361	93.00	441	124.00	521	154.00
42	—	122	14.00	202	38.00	282	64.00	362	93.00	442	124.00	522	155.00
43	—	123	14.00	203	38.00	283	65.00	363	94.00	443	124.00	523	155.00
44	—	124	14.00	204	39.00	284	65.00	364	94.00	444	125.00	524	156.00
45	1.00	125	15.00	205	39.00	285	65.00	365	94.00	445	125.00	525	156.00
46	1.00	126	15.00	206	39.00	286	65.00	366	95.00	446	126.00	526	156.00
47	1.00	127	15.00	207	40.00	287	66.00	367	95.00	447	126.00	527	157.00
48	1.00	128	15.00	208	40.00	288	66.00	368	96.00	448	126.00	528	157.00
49	1.00	129	15.00	209	40.00	289	66.00	369	96.00	449	127.00	529	158.00
50	1.00	130	16.00	210	41.00	290	67.00	370	96.00	450	127.00	530	158.00
51	1.00	131	16.00	211	41.00	291	67.00	371	97.00	451	127.00	531	158.00
52	2.00	132	16.00	212	41.00	292	67.00	372	97.00	452	128.00	532	159.00
53	2.00	133	16.00	213	42.00	293	68.00	373	97.00	453	128.00	533	159.00
54	2.00	134	16.00	214	42.00	294	68.00	374	98.00	454	129.00	534	159.00
55	2.00	135	16.00	215	42.00	295	68.00	375	98.00	455	129.00	535	160.00
56	2.00	136	17.00	216	43.00	296	69.00	376	99.00	456	129.00	536	160.00
57	2.00	137	17.00	217	43.00	297	69.00	377	99.00	457	130.00	537	161.00
58	2.00	138	17.00	218	43.00	298	69.00	378	99.00	458	130.00	538	161.00
59	3.00	139	17.00	219	44.00	299	70.00	379	100.00	459	131.00	539	161.00
60	3.00	140	17.00	220	44.00	300	70.00	380	100.00	460	131.00	540	162.00
61	3.00	141	18.00	221	44.00	301	70.00	381	101.00	461	131.00	541	162.00
62	3.00	142	18.00	222	45.00	302	70.00	382	101.00	462	132.00	542	163.00
63	3.00	143	18.00	223	45.00	303	71.00	383	101.00	463	132.00	543	163.00
64	3.00	144	18.00	224	45.00	304	71.00	384	102.00	464	132.00	544	163.00
65	4.00	145	19.00	225	46.00	305	71.00	385	102.00	465	133.00	545	164.00
66	4.00	146	19.00	226	46.00	306	72.00	386	102.00	466	133.00	546	164.00
67	4.00	147	19.00	227	46.00	307	72.00	387	103.00	467	134.00	547	164.00
68	4.00	148	20.00	228	47.00	308	72.00	388	103.00	468	134.00	548	165.00
69	4.00	149	20.00	229	47.00	309	73.00	389	104.00	469	134.00	549	165.00
70	4.00	150	20.00	230	47.00	310	73.00	390	104.00	470	135.00	550	166.00
71	4.00	151	21.00	231	48.00	311	74.00	391	104.00	471	135.00	551	166.00
72	5.00	152	21.00	232	48.00	312	74.00	392	105.00	472	136.00	552	166.00
73	5.00	153	21.00	233	48.00	313	74.00	393	105.00	473	136.00	553	167.00
74	5.00	154	22.00	234	49.00	314	75.00	394	106.00	474	136.00	554	167.00
75	5.00	155	22.00	235	49.00	315	75.00	395	106.00	475	137.00	555	168.00
76	6.00	156	22.00	236	49.00	316	76.00	396	106.00	476	137.00	556	168.00
77	6.00	157	23.00	237	50.00	317	76.00	397	107.00	477	137.00	557	168.00
78	6.00	158	23.00	238	50.00	318	76.00	398	107.00	478	138.00	558	169.00
79	6.00	159	23.00	239	50.00	319	77.00	399	107.00	479	138.00	559	169.00
80	7.00	160	24.00	240	51.00	320	77.00	400	108.00	480	139.00	560	169.00
81	7.00	161	24.00	241	51.00	321	77.00	401	108.00	481	139.00	561	170.00
82	7.00	162	24.00	242	51.00	322	78.00	402	109.00	482	139.00	562	170.00
83	7.00	163	25.00	243	52.00	323	78.00	403	109.00	483	140.00	563	171.00
84	8.00	164	25.00	244	52.00	324	79.00	404	109.00	484	140.00	564	171.00
85	8.00	165	25.00	245	52.00	325	79.00	405	110.00	485	141.00	565	171.00
86	8.00	166	26.00	246	53.00	326	79.00	406	110.00	486	141.00	566	172.00
87	8.00	167	26.00	247	53.00	327	80.00	407	111.00	487	141.00	567	172.00
88	8.00	168	26.00	248	53.00	328	80.00	408	111.00	488	142.00	568	173.00
89	8.00	169	27.00	249	54.00	329	81.00	409	111.00	489	142.00	569	173.00
90	9.00	170	27.00	250	54.00	330	81.00	410	112.00	490	142.00	570	173.00
91	9.00	171	27.00	251	54.00	331	81.00	411	112.00	491	143.00	571	174.00
92	9.00	172	28.00	252	55.00	332	82.00	412	112.00	492	143.00	572	174.00
93	9.00	173	28.00	253	55.00	333	82.00	413	113.00	493	144.00	573	174.00
94	9.00	174	28.00	254	55.00	334	82.00	414	113.00	494	144.00	574	175.00
95	9.00	175	29.00	255	56.00	335	83.00	415	114.00	495	144.00	575	175.00
96	10.00	176	29.00	256	56.00	336	83.00	416	114.00	496	145.00	576	176.00
97	10.00	177	29.00	257	56.00	337	84.00	417	114.00	497	145.00	577	176.00
98	10.00	178	30.00	258	57.00	338	84.00	418	115.00	498	146.00	578	176.00
99	10.00	179	30.00	259	57.00	339	84.00	419	115.00	499	146.00	579	177.00
100	10.00	180	30.00	260	57.00	340	85.00	420	116.00	500	146.00	580	177.00
101	10.00	181	31.00	261	58.00	341	85.00	421	116.00	501	147.00	581	178.00
102	11.00	182	31.00	262	58.00	342	86.00	422	116.00	502	147.00	582	178.00
103	11.00	183	31.00	263	58.00	343	86.00	423	117.00	503	148.00	583	178.00
104	11.00	184	32.00	264	59.00	344	86.00	424	117.00	504	148.00	584	179.00
105	11.00	185	32.00	265	59.00	345	87.00	425	117.00	505	148.00	585	179.00
106	11.00	186	32.00	266	59.00	346	87.00	426	118.00	506	149.00	586	179.00
107	11.00	187	33.00	267	59.00	347	87.00	427	118.00	507	149.00	587	180.00
108	12.00	188	33.00	268	60.00	348	88.00	428	119.00	508	149.00	588	180.00
109	12.00	189	33.00	269	60.00	349	88.00	429	119.00	509	150.00	589	181.00
110	12.00	190	34.00	270	60.00	350	89.00	430	119.00	510	150.00	590	181.00
111	12.00	191	34.00	271	61.00	351	89.00	431	120.00	511	151.00	591	181.00
112	12.00	192	35.00	272	61.00	352	89.00	432	120.00	512	151.00	592	182.00
113	12.00	193	35.00	273	61.00	353	90.00	433	121.00	513	151.00	593	182.00
114	13.00	194	35.00	274	62.00	354	90.00	434	121.00	514	152.00	594	183.00
115	13.00	195	36.00	275	62.00	355	91.00	435	121.00	515	152.00	595	183.00
116	13.00	196	36.00	276	62.00	356	91.00	436	122.00	516	153.00	596	183.00
117	13.00	197	36.00	277	63.00	357	91.00	437	122.00	517	153.00	597	184.00
118	13.00	198	37.00	278	63.00	358	92.00	438	122.00	518	153.00	598	184.00
119	14.00	199	37.00	279	63.00	359	92.00	439	123.00	519	154.00	599	184.00
120	14.00	200	37.00	280	64.00	360	92.00	440	123.00	520	154.00	600	185.00

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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
601	185.00	681	216.00	761	252.00	841	290.00	921	327.00	1001	364.00	1081	401.00
602	186.00	682	216.00	762	253.00	842	290.00	922	327.00	1002	364.00	1082	402.00
603	186.00	683	217.00	763	253.00	843	290.00	923	328.00	1003	365.00	1083	402.00
604	186.00	684	217.00	764	254.00	844	291.00	924	328.00	1004	365.00	1084	403.00
605	187.00	685	218.00	765	254.00	845	291.00	925	329.00	1005	366.00	1085	403.00
606	187.00	686	218.00	766	255.00	846	292.00	926	329.00	1006	366.00	1086	403.00
607	188.00	687	218.00	767	255.00	847	292.00	927	330.00	1007	367.00	1087	404.00
608	188.00	688	219.00	768	256.00	848	293.00	928	330.00	1008	367.00	1088	404.00
609	188.00	689	219.00	769	256.00	849	293.00	929	330.00	1009	368.00	1089	405.00
610	189.00	690	219.00	770	257.00	850	294.00	930	331.00	1010	368.00	1090	405.00
611	189.00	691	220.00	771	257.00	851	294.00	931	331.00	1011	369.00	1091	406.00
612	189.00	692	220.00	772	257.00	852	295.00	932	332.00	1012	369.00	1092	406.00
613	190.00	693	221.00	773	258.00	853	295.00	933	332.00	1013	370.00	1093	407.00
614	190.00	694	221.00	774	258.00	854	296.00	934	333.00	1014	370.00	1094	407.00
615	191.00	695	222.00	775	259.00	855	296.00	935	333.00	1015	370.00	1095	408.00
616	191.00	696	222.00	776	259.00	856	297.00	936	334.00	1016	371.00	1096	408.00
617	191.00	697	223.00	777	260.00	857	297.00	937	334.00	1017	371.00	1097	409.00
618	192.00	698	223.00	778	260.00	858	297.00	938	335.00	1018	372.00	1098	409.00
619	192.00	699	224.00	779	261.00	859	298.00	939	335.00	1019	372.00	1099	410.00
620	193.00	700	224.00	780	261.00	860	298.00	940	336.00	1020	373.00	1100	410.00
621	193.00	701	224.00	781	262.00	861	299.00	941	336.00	1021	373.00	1101	410.00
622	193.00	702	225.00	782	262.00	862	299.00	942	337.00	1022	374.00	1102	411.00
623	194.00	703	225.00	783	263.00	863	300.00	943	337.00	1023	374.00	1103	411.00
624	194.00	704	226.00	784	263.00	864	300.00	944	337.00	1024	375.00	1104	412.00
625	194.00	705	226.00	785	264.00	865	301.00	945	338.00	1025	375.00	1105	412.00
626	195.00	706	227.00	786	264.00	866	301.00	946	338.00	1026	376.00	1106	413.00
627	195.00	707	227.00	787	264.00	867	302.00	947	339.00	1027	376.00	1107	413.00
628	196.00	708	228.00	788	265.00	868	302.00	948	339.00	1028	376.00	1108	414.00
629	196.00	709	228.00	789	265.00	869	303.00	949	340.00	1029	377.00	1109	414.00
630	196.00	710	229.00	790	266.00	870	303.00	950	340.00	1030	377.00	1110	415.00
631	197.00	711	229.00	791	266.00	871	303.00	951	341.00	1031	378.00	1111	415.00
632	197.00	712	230.00	792	267.00	872	304.00	952	341.00	1032	378.00	1112	416.00
633	198.00	713	230.00	793	267.00	873	304.00	953	342.00	1033	379.00	1113	416.00
634	198.00	714	230.00	794	268.00	874	305.00	954	342.00	1034	379.00	1114	416.00
635	198.00	715	231.00	795	268.00	875	305.00	955	343.00	1035	380.00	1115	417.00
636	199.00	716	231.00	796	269.00	876	306.00	956	343.00	1036	380.00	1116	417.00
637	199.00	717	232.00	797	269.00	877	306.00	957	343.00	1037	381.00	1117	418.00
638	199.00	718	232.00	798	270.00	878	307.00	958	344.00	1038	381.00	1118	418.00
639	200.00	719	233.00	799	270.00	879	307.00	959	344.00	1039	382.00	1119	419.00
640	200.00	720	233.00	800	270.00	880	308.00	960	345.00	1040	382.00	1120	419.00
641	201.00	721	234.00	801	271.00	881	308.00	961	345.00	1041	383.00	1121	420.00
642	201.00	722	234.00	802	271.00	882	309.00	962	346.00	1042	383.00	1122	420.00
643	201.00	723	235.00	803	272.00	883	309.00	963	346.00	1043	383.00	1123	421.00
644	202.00	724	235.00	804	272.00	884	310.00	964	347.00	1044	384.00	1124	421.00
645	202.00	725	236.00	805	273.00	885	310.00	965	347.00	1045	384.00	1125	422.00
646	203.00	726	236.00	806	273.00	886	310.00	966	348.00	1046	385.00	1126	422.00
647	203.00	727	237.00	807	274.00	887	311.00	967	348.00	1047	385.00	1127	423.00
648	203.00	728	237.00	808	274.00	888	311.00	968	349.00	1048	386.00	1128	423.00
649	204.00	729	237.00	809	275.00	889	312.00	969	349.00	1049	386.00	1129	423.00
650	204.00	730	238.00	810	275.00	890	312.00	970	350.00	1050	387.00	1130	424.00
651	204.00	731	238.00	811	276.00	891	313.00	971	350.00	1051	387.00	1131	424.00
652	205.00	732	239.00	812	276.00	892	313.00	972	350.00	1052	388.00	1132	425.00
653	205.00	733	239.00	813	277.00	893	314.00	973	351.00	1053	388.00	1133	425.00
654	206.00	734	240.00	814	277.00	894	314.00	974	351.00	1054	389.00	1134	426.00
655	206.00	735	240.00	815	277.00	895	315.00	975	352.00	1055	389.00	1135	426.00
656	206.00	736	241.00	816	278.00	896	315.00	976	352.00	1056	390.00	1136	427.00
657	207.00	737	241.00	817	278.00	897	316.00	977	353.00	1057	390.00	1137	427.00
658	207.00	738	242.00	818	279.00	898	316.00	978	353.00	1058	390.00	1138	428.00
659	208.00	739	242.00	819	279.00	899	317.00	979	354.00	1059	391.00	1139	428.00
660	208.00	740	243.00	820	280.00	900	317.00	980	354.00	1060	391.00	1140	429.00
661	208.00	741	243.00	821	280.00	901	317.00	981	355.00	1061	392.00	1141	429.00
662	209.00	742	244.00	822	281.00	902	318.00	982	355.00	1062	392.00	1142	430.00
663	209.00	743	244.00	823	281.00	903	318.00	983	356.00	1063	393.00	1143	430.00
664	209.00	744	244.00	824	282.00	904	319.00	984	356.00	1064	393.00	1144	430.00
665	210.00	745	245.00	825	282.00	905	319.00	985	357.00	1065	394.00	1145	431.00
666	210.00	746	245.00	826	283.00	906	320.00	986	357.00	1066	394.00	1146	431.00
667	211.00	747	246.00	827	283.00	907	320.00	987	357.00	1067	395.00	1147	432.00
668	211.00	748	246.00	828	283.00	908	321.00	988	358.00	1068	395.00	1148	432.00
669	211.00	749	247.00	829	284.00	909	321.00	989	358.00	1069	396.00	1149	433.00
670	212.00	750	247.00	830	284.00	910	322.00	990	359.00	1070	396.00	1150	433.00
671	212.00	751	248.00	831	285.00	911	322.00	991	359.00	1071	396.00	1151	434.00
672	213.00	752	248.00	832	285.00	912	323.00	992	360.00	1072	397.00	1152	434.00
673	213.00	753	249.00	833	286.00	913	323.00	993	360.00	1073	397.00	1153	435.00
674	213.00	754	249.00	834	286.00	914	323.00	994	361.00	1074	398.00	1154	435.00
675	214.00	755	250.00	835	287.00	915	324.00	995	361.00	1075	398.00	1155	436.00
676	214.00	756	250.00	836	287.00	916	324.00	996	362.00	1076	399.00	1156	436.00
677	214.00	757	250.00	837	288.00	917	325.00	997	362.00	1077	399.00	1157	436.00
678	215.00	758	251.00	838	288.00	918	325.00	998	363.00	1078	400.00	1158	437.00
679	215.00	759	251.00	839	289.00	919	326.00	999	363.00	1079	400.00	1159	437.00
680	216.00	760	252.00	840	289.00	920	326.00	1000	363.00	1080	401.00	1160	438.00

SPECIAL DAILY RATES TAX TABLE

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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1161	438.00	1211	462.00	1261	485.00	1311	508.00	1361	531.00	1411	555.00	1461	578.00						
1162	439.00	1212	462.00	1262	485.00	1312	509.00	1362	532.00	1412	555.00	1462	578.00						
1163	439.00	1213	463.00	1263	486.00	1313	509.00	1363	532.00	1413	556.00	1463	579.00						
1164	440.00	1214	463.00	1264	486.00	1314	509.00	1364	533.00	1414	556.00	1464	579.00						
1165	440.00	1215	463.00	1265	487.00	1315	510.00	1365	533.00	1415	556.00	1465	580.00						
1166	441.00	1216	464.00	1266	487.00	1316	510.00	1366	534.00	1416	557.00	1466	580.00						
1167	441.00	1217	464.00	1267	488.00	1317	511.00	1367	534.00	1417	557.00	1467	581.00						
1168	442.00	1218	465.00	1268	488.00	1318	511.00	1368	535.00	1418	558.00	1468	581.00						
1169	442.00	1219	465.00	1269	489.00	1319	512.00	1369	535.00	1419	558.00	1469	582.00						
1170	443.00	1220	466.00	1270	489.00	1320	512.00	1370	536.00	1420	559.00	1470	582.00						
1171	443.00	1221	466.00	1271	489.00	1321	513.00	1371	536.00	1421	559.00	1471	582.00						
1172	443.00	1222	467.00	1272	490.00	1322	513.00	1372	536.00	1422	560.00	1472	583.00						
1173	444.00	1223	467.00	1273	490.00	1323	514.00	1373	537.00	1423	560.00	1473	583.00						
1174	444.00	1224	468.00	1274	491.00	1324	514.00	1374	537.00	1424	561.00	1474	584.00						
1175	445.00	1225	468.00	1275	491.00	1325	515.00	1375	538.00	1425	561.00	1475	584.00						
1176	445.00	1226	469.00	1276	492.00	1326	515.00	1376	538.00	1426	562.00	1476	585.00						
1177	446.00	1227	469.00	1277	492.00	1327	516.00	1377	539.00	1427	562.00	1477	585.00						
1178	446.00	1228	469.00	1278	493.00	1328	516.00	1378	539.00	1428	562.00	1478	586.00						
1179	447.00	1229	470.00	1279	493.00	1329	516.00	1379	540.00	1429	563.00	1479	586.00						
1180	447.00	1230	470.00	1280	494.00	1330	517.00	1380	540.00	1430	563.00	1480	587.00						
1181	448.00	1231	471.00	1281	494.00	1331	517.00	1381	541.00	1431	564.00	1481	587.00						
1182	448.00	1232	471.00	1282	495.00	1332	518.00	1382	541.00	1432	564.00	1482	588.00						
1183	449.00	1233	472.00	1283	495.00	1333	518.00	1383	542.00	1433	565.00	1483	588.00						
1184	449.00	1234	472.00	1284	496.00	1334	519.00	1384	542.00	1434	565.00	1484	589.00						
1185	450.00	1235	473.00	1285	496.00	1335	519.00	1385	543.00	1435	566.00	1485	589.00						
1186	450.00	1236	473.00	1286	496.00	1336	520.00	1386	543.00	1436	566.00	1486	589.00						
1187	450.00	1237	474.00	1287	497.00	1337	520.00	1387	543.00	1437	567.00	1487	590.00						
1188	451.00	1238	474.00	1288	497.00	1338	521.00	1388	544.00	1438	567.00	1488	590.00						
1189	451.00	1239	475.00	1289	498.00	1339	521.00	1389	544.00	1439	568.00	1489	591.00						
1190	452.00	1240	475.00	1290	498.00	1340	522.00	1390	545.00	1440	568.00	1490	591.00						
1191	452.00	1241	476.00	1291	499.00	1341	522.00	1391	545.00	1441	569.00	1491	592.00						
1192	453.00	1242	476.00	1292	499.00	1342	523.00	1392	546.00	1442	569.00	1492	592.00						
1193	453.00	1243	476.00	1293	500.00	1343	523.00	1393	546.00	1443	569.00	1493	593.00						
1194	454.00	1244	477.00	1294	500.00	1344	523.00	1394	547.00	1444	570.00	1494	593.00						
1195	454.00	1245	477.00	1295	501.00	1345	524.00	1395	547.00	1445	570.00	1495	594.00						
1196	455.00	1246	478.00	1296	501.00	1346	524.00	1396	548.00	1446	571.00	1496	594.00						
1197	455.00	1247	478.00	1297	502.00	1347	525.00	1397	548.00	1447	571.00	1497	595.00						
1198	456.00	1248	479.00	1298	502.00	1348	525.00	1398	549.00	1448	572.00	1498	595.00						
1199	456.00	1249	479.00	1299	503.00	1349	526.00	1399	549.00	1449	572.00	1499	596.00						
1200	456.00	1250	480.00	1300	503.00	1350	526.00	1400	549.00	1450	573.00	1500	596.00						
1201	457.00	1251	480.00	1301	503.00	1351	527.00	1401	550.00	1451	573.00								
1202	457.00	1252	481.00	1302	504.00	1352	527.00	1402	550.00	1452	574.00								
1203	458.00	1253	481.00	1303	504.00	1353	528.00	1403	551.00	1453	574.00								
1204	458.00	1254	482.00	1304	505.00	1354	528.00	1404	551.00	1454	575.00								
1205	459.00	1255	482.00	1305	505.00	1355	529.00	1405	552.00	1455	575.00								
1206	459.00	1256	483.00	1306	506.00	1356	529.00	1406	552.00	1456	576.00								
1207	460.00	1257	483.00	1307	506.00	1357	529.00	1407	553.00	1457	576.00								
1208	460.00	1258	483.00	1308	507.00	1358	530.00	1408	553.00	1458	576.00								
1209	461.00	1259	484.00	1309	507.00	1359	530.00	1409	554.00	1459	577.00								
1210	461.00	1260	484.00	1310	508.00	1360	531.00	1410	554.00	1460	577.00								

Where the payee's earnings are more than \$1,500, the amount required to be withheld is \$596 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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PUBLISHED BY

Australian Taxation Office
Canberra
May 2010

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

JS 15559