

# Special tax table for actors, variety artists and other entertainers



**FOR PAYMENTS MADE ON  
OR AFTER 1 JULY 2008.**



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](http://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 daily payments.

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 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 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 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% for residents and 45% for foreign residents (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 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 the payee has not given you their TFN within **28 days**, you must withhold 46.5% for residents and 45% for foreign residents from the total amount of all payments made to the payee (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 Programme (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, 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.

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.

❗ 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*.

## ❗ CHANGE TO FAMILY TAX BENEFIT (FTB) 2008–09

If a payee has claimed Family Tax Benefit (FTB) on their *Withholding declaration* **do not** reduce their withholding amount. FTB cannot be claimed through the Tax System from 1 July 2008. Claims for FTB 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.

## © COMMONWEALTH OF AUSTRALIA 2008

This work is copyright. Apart from any use as permitted under the *Copyright Act 1968*, no part may be reproduced by any process without prior written permission from the Commonwealth. Requests and inquiries concerning reproduction and rights should be addressed to the Commonwealth Copyright Administration, Attorney-General's Department, Robert Garran Offices, National Circuit, Barton ACT 2600 or posted at <http://www.ag.gov.au/ccca>

## PUBLISHED BY

Australian Taxation Office  
Canberra  
May 2008

## OUR COMMITMENT TO YOU

We are committed to providing you with advice and information you can rely on.

If you feel this publication does not fully cover your circumstances, seek help from the Tax Office or a professional adviser.

**The information in this publication was current in May 2008.** 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](http://www.ato.gov.au) or contact us.

JS 10921

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:

- 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**.
- 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 \$29.00. 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 \$26.00 ( $\$29.00 - \$3.00$ ).

## 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](http://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](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 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
\$240	—	—
\$416	0.1200	28.8462
\$489	0.2000	62.1323
\$721	0.1320	28.8466
\$817	0.1480	40.3851
\$1,442	0.2680	138.4620
\$1,923	0.2520	115.3851
\$4,326	0.3320	269.2312
\$4,326 & over	0.3720	442.3081

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

Weekly earnings (x) less than	a	b
\$324	0.1320	0.1320
\$420	0.1480	0.4331
\$1,045	0.2680	50.9139
\$1,526	0.2520	34.1831
\$3,930	0.3320	156.2985
\$3,930 & over	0.3720	313.5101

To work out withholding amounts using the formulas:

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

### EXAMPLE

Sandra has two performances for the week and the daily earnings for each performance are \$500.35. She has claimed the tax-free threshold.

- $\$500 \times 2 = \$1,000$ . Add 99 cents to the result = \$1,000.99.
- $\$1,000.99 \times 0.2680 - 138.4620 = \$129.8033$ . Round to the nearest dollar = \$130
- $\$130 \div 2 = \$65.00$ . Round to the nearest dollar = \$65.

Therefore, the amount to withhold from Sandra's daily earnings is \$65.

## 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](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 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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
80	—	160	11.00	240	22.00	320	40.00	400	61.00	480	83.00				
81	—	161	12.00	241	22.00	321	40.00	401	61.00	481	83.00				
82	—	162	12.00	242	22.00	322	40.00	402	62.00	482	83.00				
83	—	163	12.00	243	23.00	323	40.00	403	62.00	483	83.00				
84	1.00	164	12.00	244	23.00	324	41.00	404	62.00	484	84.00				
85	1.00	165	12.00	245	23.00	325	41.00	405	62.00	485	84.00				
86	1.00	166	12.00	246	23.00	326	41.00	406	63.00	486	84.00				
87	1.00	167	12.00	247	23.00	327	42.00	407	63.00	487	84.00				
88	1.00	168	13.00	248	23.00	328	42.00	408	63.00	488	85.00				
89	1.00	169	13.00	249	23.00	329	42.00	409	64.00	489	85.00				
90	1.00	170	13.00	250	24.00	330	42.00	410	64.00	490	85.00				
91	1.00	171	13.00	251	24.00	331	43.00	411	64.00	491	85.00				
92	1.00	172	13.00	252	24.00	332	43.00	412	64.00	492	86.00				
93	2.00	173	13.00	253	24.00	333	43.00	413	65.00	493	86.00				
94	2.00	174	13.00	254	24.00	334	43.00	414	65.00	494	86.00				
95	2.00	175	14.00	255	24.00	335	44.00	415	65.00	495	86.00				
96	2.00	176	14.00	256	24.00	336	44.00	416	65.00	496	87.00				
97	2.00	177	14.00	257	25.00	337	44.00	417	66.00	497	87.00				
98	2.00	178	14.00	258	25.00	338	45.00	418	66.00	498	87.00				
99	2.00	179	14.00	259	25.00	339	45.00	419	66.00	499	87.00				
100	2.00	180	14.00	260	25.00	340	45.00	420	66.00	500	88.00				
101	3.00	181	14.00	261	25.00	341	45.00	421	67.00	501	88.00				
102	3.00	182	14.00	262	25.00	342	46.00	422	67.00	502	88.00				
103	3.00	183	15.00	263	26.00	343	46.00	423	67.00	503	88.00				
104	3.00	184	15.00	264	26.00	344	46.00	424	68.00	504	89.00				
105	3.00	185	15.00	265	26.00	345	46.00	425	68.00	505	89.00				
106	3.00	186	15.00	266	26.00	346	47.00	426	68.00	506	89.00				
107	3.00	187	15.00	267	26.00	347	47.00	427	68.00	507	89.00				
108	3.00	188	15.00	268	26.00	348	47.00	428	69.00	508	90.00				
109	4.00	189	15.00	269	26.00	349	47.00	429	69.00	509	90.00				
110	4.00	190	16.00	270	27.00	350	48.00	430	69.00	510	90.00				
111	4.00	191	16.00	271	27.00	351	48.00	431	69.00	511	90.00				
112	4.00	192	16.00	272	27.00	352	48.00	432	70.00	512	91.00				
113	4.00	193	16.00	273	27.00	353	49.00	433	70.00	513	91.00				
114	4.00	194	16.00	274	27.00	354	49.00	434	70.00	514	91.00				
115	4.00	195	16.00	275	28.00	355	49.00	435	71.00	515	91.00				
116	4.00	196	16.00	276	28.00	356	49.00	436	71.00	516	92.00				
117	4.00	197	16.00	277	28.00	357	50.00	437	71.00	517	92.00				
118	5.00	198	17.00	278	28.00	358	50.00	438	71.00	518	92.00				
119	5.00	199	17.00	279	29.00	359	50.00	439	72.00	519	92.00				
120	5.00	200	17.00	280	29.00	360	50.00	440	72.00	520	93.00				
121	5.00	201	17.00	281	29.00	361	51.00	441	72.00	521	93.00				
122	5.00	202	17.00	282	30.00	362	51.00	442	72.00	522	93.00				
123	5.00	203	17.00	283	30.00	363	51.00	443	73.00	523	93.00				
124	5.00	204	17.00	284	30.00	364	51.00	444	73.00	524	94.00				
125	5.00	205	17.00	285	30.00	365	52.00	445	73.00	525	94.00				
126	6.00	206	18.00	286	31.00	366	52.00	446	73.00	526	94.00				
127	6.00	207	18.00	287	31.00	367	52.00	447	74.00	527	94.00				
128	6.00	208	18.00	288	31.00	368	53.00	448	74.00	528	95.00				
129	6.00	209	18.00	289	31.00	369	53.00	449	74.00	529	95.00				
130	6.00	210	18.00	290	32.00	370	53.00	450	75.00	530	95.00				
131	6.00	211	18.00	291	32.00	371	53.00	451	75.00	531	95.00				
132	6.00	212	18.00	292	32.00	372	54.00	452	75.00	532	96.00				
133	6.00	213	19.00	293	32.00	373	54.00	453	75.00	533	96.00				
134	7.00	214	19.00	294	33.00	374	54.00	454	76.00	534	96.00				
135	7.00	215	19.00	295	33.00	375	54.00	455	76.00	535	96.00				
136	7.00	216	19.00	296	33.00	376	55.00	456	76.00	536	97.00				
137	7.00	217	19.00	297	34.00	377	55.00	457	76.00	537	97.00				
138	7.00	218	19.00	298	34.00	378	55.00	458	77.00	538	97.00				
139	7.00	219	19.00	299	34.00	379	56.00	459	77.00	539	97.00				
140	7.00	220	19.00	300	34.00	380	56.00	460	77.00	540	98.00				
141	8.00	221	20.00	301	35.00	381	56.00	461	77.00	541	98.00				
142	8.00	222	20.00	302	35.00	382	56.00	462	78.00	542	98.00				
143	8.00	223	20.00	303	35.00	383	57.00	463	78.00	543	98.00				
144	8.00	224	20.00	304	35.00	384	57.00	464	78.00	544	99.00				
145	8.00	225	20.00	305	36.00	385	57.00	465	79.00	545	99.00				
146	9.00	226	20.00	306	36.00	386	57.00	466	79.00	546	99.00				
147	9.00	227	20.00	307	36.00	387	58.00	467	79.00	547	99.00				
148	9.00	228	21.00	308	36.00	388	58.00	468	79.00	548	100.00				
149	9.00	229	21.00	309	37.00	389	58.00	469	80.00	549	100.00				
150	9.00	230	21.00	310	37.00	390	58.00	470	80.00	550	100.00				
151	10.00	231	21.00	311	37.00	391	59.00	471	80.00	551	100.00				
152	10.00	232	21.00	312	38.00	392	59.00	472	80.00	552	101.00				
153	10.00	233	21.00	313	38.00	393	59.00	473	81.00	553	101.00				
154	10.00	234	21.00	314	38.00	394	60.00	474	81.00	554	101.00				
155	10.00	235	21.00	315	38.00	395	60.00	475	81.00	555	101.00				
156	11.00	236	22.00	316	39.00	396	60.00	476	82.00	556	102.00				
157	11.00	237	22.00	317	39.00	397	60.00	477	82.00	557	102.00				
158	11.00	238	22.00	318	39.00	398	61.00	478	82.00	558	102.00				
159	11.00	239	22.00	319	39.00	399	61.00	479	82.00	559	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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
560	103.00	640	123.00	720	149.00	800	176.00	880	203.00	960	229.00				
561	103.00	641	123.00	721	150.00	801	176.00	881	203.00	961	229.00				
562	103.00	642	124.00	722	150.00	802	177.00	882	203.00	962	230.00				
563	103.00	643	124.00	723	150.00	803	177.00	883	204.00	963	230.00				
564	104.00	644	124.00	724	151.00	804	177.00	884	204.00	964	230.00				
565	104.00	645	125.00	725	151.00	805	178.00	885	204.00	965	231.00				
566	104.00	646	125.00	726	151.00	806	178.00	886	205.00	966	231.00				
567	105.00	647	125.00	727	152.00	807	178.00	887	205.00	967	231.00				
568	105.00	648	126.00	728	152.00	808	179.00	888	205.00	968	232.00				
569	105.00	649	126.00	729	152.00	809	179.00	889	206.00	969	232.00				
570	105.00	650	126.00	730	153.00	810	179.00	890	206.00	970	232.00				
571	106.00	651	126.00	731	153.00	811	180.00	891	206.00	971	233.00				
572	106.00	652	127.00	732	153.00	812	180.00	892	207.00	972	233.00				
573	106.00	653	127.00	733	154.00	813	180.00	893	207.00	973	233.00				
574	106.00	654	127.00	734	154.00	814	181.00	894	207.00	974	234.00				
575	107.00	655	128.00	735	154.00	815	181.00	895	208.00	975	234.00				
576	107.00	656	128.00	736	155.00	816	181.00	896	208.00	976	234.00				
577	107.00	657	128.00	737	155.00	817	182.00	897	208.00	977	235.00				
578	107.00	658	129.00	738	155.00	818	182.00	898	209.00	978	235.00				
579	108.00	659	129.00	739	156.00	819	182.00	899	209.00	979	235.00				
580	108.00	660	129.00	740	156.00	820	183.00	900	209.00	980	236.00				
581	108.00	661	130.00	741	156.00	821	183.00	901	209.00	981	236.00				
582	108.00	662	130.00	742	157.00	822	183.00	902	210.00	982	236.00				
583	109.00	663	130.00	743	157.00	823	184.00	903	210.00	983	237.00				
584	109.00	664	131.00	744	157.00	824	184.00	904	210.00	984	237.00				
585	109.00	665	131.00	745	158.00	825	184.00	905	211.00	985	237.00				
586	109.00	666	131.00	746	158.00	826	185.00	906	211.00	986	238.00				
587	110.00	667	132.00	747	158.00	827	185.00	907	211.00	987	238.00				
588	110.00	668	132.00	748	159.00	828	185.00	908	212.00	988	238.00				
589	110.00	669	132.00	749	159.00	829	186.00	909	212.00	989	239.00				
590	110.00	670	133.00	750	159.00	830	186.00	910	212.00	990	239.00				
591	111.00	671	133.00	751	160.00	831	186.00	911	213.00	991	239.00				
592	111.00	672	133.00	752	160.00	832	187.00	912	213.00	992	240.00				
593	111.00	673	134.00	753	160.00	833	187.00	913	213.00	993	240.00				
594	111.00	674	134.00	754	161.00	834	187.00	914	214.00	994	240.00				
595	112.00	675	134.00	755	161.00	835	188.00	915	214.00	995	241.00				
596	112.00	676	135.00	756	161.00	836	188.00	916	214.00	996	241.00				
597	112.00	677	135.00	757	162.00	837	188.00	917	215.00	997	241.00				
598	112.00	678	135.00	758	162.00	838	189.00	918	215.00	998	242.00				
599	113.00	679	136.00	759	162.00	839	189.00	919	215.00	999	242.00				
600	113.00	680	136.00	760	163.00	840	189.00	920	216.00	1000	242.00				
601	113.00	681	136.00	761	163.00	841	190.00	921	216.00	1001	243.00				
602	113.00	682	137.00	762	163.00	842	190.00	922	216.00	1002	243.00				
603	114.00	683	137.00	763	164.00	843	190.00	923	217.00	1003	243.00				
604	114.00	684	137.00	764	164.00	844	191.00	924	217.00	1004	244.00				
605	114.00	685	138.00	765	164.00	845	191.00	925	217.00	1005	244.00				
606	114.00	686	138.00	766	165.00	846	191.00	926	218.00	1006	244.00				
607	115.00	687	138.00	767	165.00	847	192.00	927	218.00	1007	245.00				
608	115.00	688	139.00	768	165.00	848	192.00	928	218.00	1008	245.00				
609	115.00	689	139.00	769	166.00	849	192.00	929	219.00	1009	245.00				
610	115.00	690	139.00	770	166.00	850	193.00	930	219.00	1010	246.00				
611	116.00	691	140.00	771	166.00	851	193.00	931	219.00	1011	246.00				
612	116.00	692	140.00	772	167.00	852	193.00	932	220.00	1012	246.00				
613	116.00	693	140.00	773	167.00	853	194.00	933	220.00	1013	247.00				
614	116.00	694	141.00	774	167.00	854	194.00	934	220.00	1014	247.00				
615	117.00	695	141.00	775	168.00	855	194.00	935	221.00	1015	247.00				
616	117.00	696	141.00	776	168.00	856	195.00	936	221.00	1016	248.00				
617	117.00	697	142.00	777	168.00	857	195.00	937	221.00	1017	248.00				
618	117.00	698	142.00	778	169.00	858	195.00	938	222.00	1018	248.00				
619	118.00	699	142.00	779	169.00	859	196.00	939	222.00	1019	249.00				
620	118.00	700	143.00	780	169.00	860	196.00	940	222.00	1020	249.00				
621	118.00	701	143.00	781	170.00	861	196.00	941	223.00	1021	249.00				
622	118.00	702	143.00	782	170.00	862	197.00	942	223.00	1022	250.00				
623	119.00	703	144.00	783	170.00	863	197.00	943	223.00	1023	250.00				
624	119.00	704	144.00	784	171.00	864	197.00	944	224.00	1024	250.00				
625	119.00	705	144.00	785	171.00	865	198.00	945	224.00	1025	251.00				
626	119.00	706	145.00	786	171.00	866	198.00	946	224.00	1026	251.00				
627	120.00	707	145.00	787	172.00	867	198.00	947	225.00	1027	251.00				
628	120.00	708	145.00	788	172.00	868	199.00	948	225.00	1028	252.00				
629	120.00	709	146.00	789	172.00	869	199.00	949	225.00	1029	252.00				
630	120.00	710	146.00	790	173.00	870	199.00	950	226.00	1030	252.00				
631	121.00	711	146.00	791	173.00	871	200.00	951	226.00	1031	253.00				
632	121.00	712	147.00	792	173.00	872	200.00	952	226.00	1032	253.00				
633	121.00	713	147.00	793	174.00	873	200.00	953	227.00	1033	253.00				
634	121.00	714	147.00	794	174.00	874	201.00	954	227.00	1034	254.00				
635	122.00	715	148.00	795	174.00	875	201.00	955	227.00	1035	254.00				
636	122.00	716	148.00	796	175.00	876	201.00	956	228.00	1036	254.00				
637	122.00	717	148.00	797	175.00	877	202.00	957	228.00	1037	255.00				
638	122.00	718	149.00	798	175.00	878	202.00	958	228.00	1038	255.00				
639	123.00	719	149.00	799	176.00	879	202.00	959	229.00	1039	255.00				

**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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1040	256.00	1115	281.00	1190	305.00	1265	330.00	1340	355.00	1415	380.00								
1041	256.00	1116	281.00	1191	306.00	1266	331.00	1341	356.00	1416	380.00								
1042	256.00	1117	281.00	1192	306.00	1267	331.00	1342	356.00	1417	381.00								
1043	257.00	1118	282.00	1193	306.00	1268	331.00	1343	356.00	1418	381.00								
1044	257.00	1119	282.00	1194	307.00	1269	332.00	1344	357.00	1419	381.00								
1045	257.00	1120	282.00	1195	307.00	1270	332.00	1345	357.00	1420	382.00								
1046	258.00	1121	283.00	1196	307.00	1271	332.00	1346	357.00	1421	382.00								
1047	258.00	1122	283.00	1197	308.00	1272	333.00	1347	358.00	1422	382.00								
1048	258.00	1123	283.00	1198	308.00	1273	333.00	1348	358.00	1423	383.00								
1049	259.00	1124	284.00	1199	308.00	1274	333.00	1349	358.00	1424	383.00								
1050	259.00	1125	284.00	1200	309.00	1275	334.00	1350	359.00	1425	383.00								
1051	259.00	1126	284.00	1201	309.00	1276	334.00	1351	359.00	1426	384.00								
1052	260.00	1127	285.00	1202	309.00	1277	334.00	1352	359.00	1427	384.00								
1053	260.00	1128	285.00	1203	310.00	1278	335.00	1353	360.00	1428	384.00								
1054	260.00	1129	285.00	1204	310.00	1279	335.00	1354	360.00	1429	385.00								
1055	261.00	1130	286.00	1205	310.00	1280	335.00	1355	360.00	1430	385.00								
1056	261.00	1131	286.00	1206	311.00	1281	336.00	1356	361.00	1431	385.00								
1057	261.00	1132	286.00	1207	311.00	1282	336.00	1357	361.00	1432	386.00								
1058	262.00	1133	287.00	1208	311.00	1283	336.00	1358	361.00	1433	386.00								
1059	262.00	1134	287.00	1209	312.00	1284	337.00	1359	362.00	1434	386.00								
1060	262.00	1135	287.00	1210	312.00	1285	337.00	1360	362.00	1435	387.00								
1061	263.00	1136	288.00	1211	312.00	1286	337.00	1361	362.00	1436	387.00								
1062	263.00	1137	288.00	1212	313.00	1287	338.00	1362	363.00	1437	387.00								
1063	263.00	1138	288.00	1213	313.00	1288	338.00	1363	363.00	1438	388.00								
1064	264.00	1139	289.00	1214	313.00	1289	338.00	1364	363.00	1439	388.00								
1065	264.00	1140	289.00	1215	314.00	1290	339.00	1365	364.00	1440	388.00								
1066	264.00	1141	289.00	1216	314.00	1291	339.00	1366	364.00	1441	389.00								
1067	265.00	1142	290.00	1217	314.00	1292	339.00	1367	364.00	1442	389.00								
1068	265.00	1143	290.00	1218	315.00	1293	340.00	1368	365.00	1443	389.00								
1069	265.00	1144	290.00	1219	315.00	1294	340.00	1369	365.00	1444	390.00								
1070	266.00	1145	291.00	1220	315.00	1295	340.00	1370	365.00	1445	390.00								
1071	266.00	1146	291.00	1221	316.00	1296	341.00	1371	366.00	1446	391.00								
1072	266.00	1147	291.00	1222	316.00	1297	341.00	1372	366.00	1447	391.00								
1073	267.00	1148	292.00	1223	316.00	1298	341.00	1373	366.00	1448	391.00								
1074	267.00	1149	292.00	1224	317.00	1299	342.00	1374	367.00	1449	392.00								
1075	267.00	1150	292.00	1225	317.00	1300	342.00	1375	367.00	1450	392.00								
1076	268.00	1151	292.00	1226	317.00	1301	342.00	1376	367.00	1451	392.00								
1077	268.00	1152	293.00	1227	318.00	1302	343.00	1377	368.00	1452	393.00								
1078	268.00	1153	293.00	1228	318.00	1303	343.00	1378	368.00	1453	393.00								
1079	269.00	1154	293.00	1229	318.00	1304	343.00	1379	368.00	1454	394.00								
1080	269.00	1155	294.00	1230	319.00	1305	344.00	1380	369.00	1455	394.00								
1081	269.00	1156	294.00	1231	319.00	1306	344.00	1381	369.00	1456	394.00								
1082	270.00	1157	294.00	1232	319.00	1307	344.00	1382	369.00	1457	395.00								
1083	270.00	1158	295.00	1233	320.00	1308	345.00	1383	370.00	1458	395.00								
1084	270.00	1159	295.00	1234	320.00	1309	345.00	1384	370.00	1459	395.00								
1085	271.00	1160	295.00	1235	320.00	1310	345.00	1385	370.00	1460	396.00								
1086	271.00	1161	296.00	1236	321.00	1311	346.00	1386	371.00	1461	396.00								
1087	271.00	1162	296.00	1237	321.00	1312	346.00	1387	371.00	1462	397.00								
1088	272.00	1163	296.00	1238	321.00	1313	346.00	1388	371.00	1463	397.00								
1089	272.00	1164	297.00	1239	322.00	1314	347.00	1389	372.00	1464	397.00								
1090	272.00	1165	297.00	1240	322.00	1315	347.00	1390	372.00	1465	398.00								
1091	273.00	1166	297.00	1241	322.00	1316	347.00	1391	372.00	1466	398.00								
1092	273.00	1167	298.00	1242	323.00	1317	348.00	1392	373.00	1467	398.00								
1093	273.00	1168	298.00	1243	323.00	1318	348.00	1393	373.00	1468	399.00								
1094	274.00	1169	298.00	1244	323.00	1319	348.00	1394	373.00	1469	399.00								
1095	274.00	1170	299.00	1245	324.00	1320	349.00	1395	374.00	1470	400.00								
1096	274.00	1171	299.00	1246	324.00	1321	349.00	1396	374.00	1471	400.00								
1097	275.00	1172	299.00	1247	324.00	1322	349.00	1397	374.00	1472	400.00								
1098	275.00	1173	300.00	1248	325.00	1323	350.00	1398	375.00	1473	401.00								
1099	275.00	1174	300.00	1249	325.00	1324	350.00	1399	375.00	1474	401.00								
1100	276.00	1175	300.00	1250	325.00	1325	350.00	1400	375.00	1475	401.00								
1101	276.00	1176	301.00	1251	326.00	1326	351.00	1401	375.00	1476	402.00								
1102	276.00	1177	301.00	1252	326.00	1327	351.00	1402	376.00	1477	402.00								
1103	277.00	1178	301.00	1253	326.00	1328	351.00	1403	376.00	1478	403.00								
1104	277.00	1179	302.00	1254	327.00	1329	352.00	1404	376.00	1479	403.00								
1105	277.00	1180	302.00	1255	327.00	1330	352.00	1405	377.00	1480	403.00								
1106	278.00	1181	302.00	1256	327.00	1331	352.00	1406	377.00	1481	404.00								
1107	278.00	1182	303.00	1257	328.00	1332	353.00	1407	377.00	1482	404.00								
1108	278.00	1183	303.00	1258	328.00	1333	353.00	1408	378.00	1483	404.00								
1109	279.00	1184	303.00	1259	328.00	1334	353.00	1409	378.00	1484	405.00								
1110	279.00	1185	304.00	1260	329.00	1335	354.00	1410	378.00	1485	405.00								
1111	279.00	1186	304.00	1261	329.00	1336	354.00	1411	379.00										
1112	280.00	1187	304.00	1262	329.00	1337	354.00	1412	379.00										
1113	280.00	1188	305.00	1263	330.00	1338	355.00	1413	379.00										
1114	280.00	1189	305.00	1264	330.00	1339	355.00	1414	380.00										

Where the payee's earnings are more than \$1,485, withhold \$405 plus 37.2 cents for each dollar of daily earnings over \$1,485. For all withholding amounts calculated, round the result to the nearest dollar.