

Special daily rates tax table

Incorporating Medicare levy, including statement of formulas.



**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 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?

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 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
- 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 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.

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 \$37.00. 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 \$35.00 (\$37.00 – \$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
\$188	—	—
\$332	0.1500	28.2692
\$391	0.2500	61.5554
\$576	0.1650	28.2697
\$653	0.1850	39.8081
\$1,153	0.3350	137.8851
\$1,538	0.3150	114.8081
\$3,461	0.4150	268.6543
\$3,461 & over	0.4650	441.7312

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 2	1	Amount to be withheld 2	1	Amount to be withheld 2	1	Amount to be withheld 2	1	Amount to be withheld 2	1	Amount to be withheld 2	1	Amount to be withheld 2
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
37	—	117	14.00	197	38.00	277	64.00	357	95.00	437	128.00	517	161.00
38	—	118	14.00	198	39.00	278	65.00	358	95.00	438	128.00	518	161.00
39	—	119	14.00	199	39.00	279	65.00	359	95.00	439	129.00	519	162.00
40	—	120	14.00	200	39.00	280	65.00	360	96.00	440	129.00	520	162.00
41	1.00	121	14.00	201	40.00	281	66.00	361	96.00	441	129.00	521	163.00
42	1.00	122	15.00	202	40.00	282	66.00	362	97.00	442	130.00	522	163.00
43	1.00	123	15.00	203	40.00	283	66.00	363	97.00	443	130.00	523	163.00
44	1.00	124	15.00	204	41.00	284	67.00	364	97.00	444	131.00	524	164.00
45	1.00	125	15.00	205	41.00	285	67.00	365	98.00	445	131.00	525	164.00
46	1.00	126	15.00	206	41.00	286	67.00	366	98.00	446	131.00	526	165.00
47	1.00	127	16.00	207	42.00	287	68.00	367	99.00	447	132.00	527	165.00
48	2.00	128	16.00	208	42.00	288	68.00	368	99.00	448	132.00	528	165.00
49	2.00	129	16.00	209	43.00	289	68.00	369	99.00	449	133.00	529	166.00
50	2.00	130	16.00	210	43.00	290	68.00	370	100.00	450	133.00	530	166.00
51	2.00	131	16.00	211	43.00	291	69.00	371	100.00	451	134.00	531	167.00
52	2.00	132	17.00	212	44.00	292	69.00	372	101.00	452	134.00	532	167.00
53	2.00	133	17.00	213	44.00	293	69.00	373	101.00	453	134.00	533	168.00
54	2.00	134	17.00	214	44.00	294	70.00	374	102.00	454	135.00	534	168.00
55	3.00	135	18.00	215	45.00	295	70.00	375	102.00	455	135.00	535	168.00
56	3.00	136	18.00	216	45.00	296	70.00	376	102.00	456	136.00	536	169.00
57	3.00	137	18.00	217	45.00	297	71.00	377	103.00	457	136.00	537	169.00
58	3.00	138	19.00	218	46.00	298	71.00	378	103.00	458	136.00	538	170.00
59	3.00	139	19.00	219	46.00	299	71.00	379	104.00	459	137.00	539	170.00
60	3.00	140	19.00	220	46.00	300	72.00	380	104.00	460	137.00	540	170.00
61	4.00	141	20.00	221	47.00	301	72.00	381	104.00	461	138.00	541	171.00
62	4.00	142	20.00	222	47.00	302	72.00	382	105.00	462	138.00	542	171.00
63	4.00	143	20.00	223	47.00	303	73.00	383	105.00	463	138.00	543	172.00
64	4.00	144	21.00	224	48.00	304	73.00	384	106.00	464	139.00	544	172.00
65	4.00	145	21.00	225	48.00	305	73.00	385	106.00	465	139.00	545	173.00
66	4.00	146	21.00	226	48.00	306	73.00	386	107.00	466	140.00	546	173.00
67	4.00	147	22.00	227	49.00	307	74.00	387	107.00	467	140.00	547	173.00
68	5.00	148	22.00	228	49.00	308	74.00	388	107.00	468	141.00	548	174.00
69	5.00	149	22.00	229	49.00	309	75.00	389	108.00	469	141.00	549	174.00
70	5.00	150	23.00	230	50.00	310	75.00	390	108.00	470	141.00	550	175.00
71	5.00	151	23.00	231	50.00	311	75.00	391	109.00	471	142.00	551	175.00
72	6.00	152	23.00	232	50.00	312	76.00	392	109.00	472	142.00	552	175.00
73	6.00	153	24.00	233	50.00	313	76.00	393	109.00	473	143.00	553	176.00
74	6.00	154	24.00	234	51.00	314	77.00	394	110.00	474	143.00	554	176.00
75	6.00	155	24.00	235	51.00	315	77.00	395	110.00	475	143.00	555	177.00
76	7.00	156	25.00	236	51.00	316	77.00	396	111.00	476	144.00	556	177.00
77	7.00	157	25.00	237	52.00	317	78.00	397	111.00	477	144.00	557	178.00
78	7.00	158	25.00	238	52.00	318	78.00	398	112.00	478	145.00	558	178.00
79	7.00	159	26.00	239	52.00	319	79.00	399	112.00	479	145.00	559	178.00
80	8.00	160	26.00	240	53.00	320	79.00	400	112.00	480	146.00	560	179.00
81	8.00	161	26.00	241	53.00	321	80.00	401	113.00	481	146.00	561	179.00
82	8.00	162	27.00	242	53.00	322	80.00	402	113.00	482	146.00	562	180.00
83	8.00	163	27.00	243	54.00	323	80.00	403	114.00	483	147.00	563	180.00
84	8.00	164	27.00	244	54.00	324	81.00	404	114.00	484	147.00	564	180.00
85	8.00	165	28.00	245	54.00	325	81.00	405	114.00	485	148.00	565	181.00
86	9.00	166	28.00	246	55.00	326	82.00	406	115.00	486	148.00	566	181.00
87	9.00	167	28.00	247	55.00	327	82.00	407	115.00	487	148.00	567	182.00
88	9.00	168	29.00	248	55.00	328	82.00	408	116.00	488	149.00	568	182.00
89	9.00	169	29.00	249	56.00	329	83.00	409	116.00	489	149.00	569	182.00
90	9.00	170	29.00	250	56.00	330	83.00	410	117.00	490	150.00	570	183.00
91	9.00	171	30.00	251	56.00	331	84.00	411	117.00	491	150.00	571	183.00
92	10.00	172	30.00	252	56.00	332	84.00	412	117.00	492	151.00	572	184.00
93	10.00	173	30.00	253	57.00	333	85.00	413	118.00	493	151.00	573	184.00
94	10.00	174	31.00	254	57.00	334	85.00	414	118.00	494	151.00	574	185.00
95	10.00	175	31.00	255	57.00	335	85.00	415	119.00	495	152.00	575	185.00
96	10.00	176	31.00	256	58.00	336	86.00	416	119.00	496	152.00	576	185.00
97	10.00	177	32.00	257	58.00	337	86.00	417	119.00	497	153.00	577	186.00
98	11.00	178	32.00	258	58.00	338	87.00	418	120.00	498	153.00	578	186.00
99	11.00	179	32.00	259	59.00	339	87.00	419	120.00	499	153.00	579	187.00
100	11.00	180	33.00	260	59.00	340	87.00	420	121.00	500	154.00	580	187.00
101	11.00	181	33.00	261	59.00	341	88.00	421	121.00	501	154.00	581	187.00
102	11.00	182	33.00	262	60.00	342	88.00	422	121.00	502	155.00	582	188.00
103	11.00	183	34.00	263	60.00	343	89.00	423	122.00	503	155.00	583	188.00
104	12.00	184	34.00	264	60.00	344	89.00	424	122.00	504	156.00	584	189.00
105	12.00	185	34.00	265	61.00	345	90.00	425	123.00	505	156.00	585	189.00
106	12.00	186	35.00	266	61.00	346	90.00	426	123.00	506	156.00	586	190.00
107	12.00	187	35.00	267	61.00	347	90.00	427	124.00	507	157.00	587	190.00
108	12.00	188	35.00	268	62.00	348	91.00	428	124.00	508	157.00	588	190.00
109	12.00	189	36.00	269	62.00	349	91.00	429	124.00	509	158.00	589	191.00
110	13.00	190	36.00	270	62.00	350	92.00	430	125.00	510	158.00	590	191.00
111	13.00	191	36.00	271	62.00	351	92.00	431	125.00	511	158.00	591	192.00
112	13.00	192	37.00	272	63.00	352	92.00	432	126.00	512	159.00	592	192.00
113	13.00	193	37.00	273	63.00	353	93.00	433	126.00	513	159.00	593	192.00
114	13.00	194	37.00	274	63.00	354	93.00	434	126.00	514	160.00	594	193.00
115	13.00	195	38.00	275	64.00	355	94.00	435	127.00	515	160.00	595	193.00
116	14.00	196	38.00	276	64.00	356	94.00	436	127.00	516	160.00	596	194.00

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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
597	194.00	677	227.00	757	264.00	837	301.00	917	338.00	997	375.00	1077	413.00						
598	195.00	678	228.00	758	264.00	838	301.00	918	339.00	998	376.00	1078	413.00						
599	195.00	679	228.00	759	265.00	839	302.00	919	339.00	999	376.00	1079	413.00						
600	195.00	680	229.00	760	265.00	840	302.00	920	340.00	1000	377.00	1080	414.00						
601	196.00	681	229.00	761	266.00	841	303.00	921	340.00	1001	377.00	1081	414.00						
602	196.00	682	229.00	762	266.00	842	303.00	922	340.00	1002	378.00	1082	415.00						
603	197.00	683	230.00	763	267.00	843	304.00	923	341.00	1003	378.00	1083	415.00						
604	197.00	684	230.00	764	267.00	844	304.00	924	341.00	1004	379.00	1084	416.00						
605	197.00	685	231.00	765	267.00	845	305.00	925	342.00	1005	379.00	1085	416.00						
606	198.00	686	231.00	766	268.00	846	305.00	926	342.00	1006	380.00	1086	417.00						
607	198.00	687	231.00	767	268.00	847	306.00	927	343.00	1007	380.00	1087	417.00						
608	199.00	688	232.00	768	269.00	848	306.00	928	343.00	1008	380.00	1088	418.00						
609	199.00	689	232.00	769	269.00	849	307.00	929	344.00	1009	381.00	1089	418.00						
610	200.00	690	233.00	770	270.00	850	307.00	930	344.00	1010	381.00	1090	419.00						
611	200.00	691	233.00	771	270.00	851	307.00	931	345.00	1011	382.00	1091	419.00						
612	200.00	692	234.00	772	271.00	852	308.00	932	345.00	1012	382.00	1092	420.00						
613	201.00	693	234.00	773	271.00	853	308.00	933	346.00	1013	383.00	1093	420.00						
614	201.00	694	234.00	774	272.00	854	309.00	934	346.00	1014	383.00	1094	420.00						
615	202.00	695	235.00	775	272.00	855	309.00	935	347.00	1015	384.00	1095	421.00						
616	202.00	696	235.00	776	273.00	856	310.00	936	347.00	1016	384.00	1096	421.00						
617	202.00	697	236.00	777	273.00	857	310.00	937	347.00	1017	385.00	1097	422.00						
618	203.00	698	236.00	778	274.00	858	311.00	938	348.00	1018	385.00	1098	422.00						
619	203.00	699	237.00	779	274.00	859	311.00	939	348.00	1019	386.00	1099	423.00						
620	204.00	700	237.00	780	274.00	860	312.00	940	349.00	1020	386.00	1100	423.00						
621	204.00	701	238.00	781	275.00	861	312.00	941	349.00	1021	387.00	1101	424.00						
622	204.00	702	238.00	782	275.00	862	313.00	942	350.00	1022	387.00	1102	424.00						
623	205.00	703	239.00	783	276.00	863	313.00	943	350.00	1023	387.00	1103	425.00						
624	205.00	704	239.00	784	276.00	864	314.00	944	351.00	1024	388.00	1104	425.00						
625	206.00	705	240.00	785	277.00	865	314.00	945	351.00	1025	388.00	1105	426.00						
626	206.00	706	240.00	786	277.00	866	314.00	946	352.00	1026	389.00	1106	426.00						
627	207.00	707	241.00	787	278.00	867	315.00	947	352.00	1027	389.00	1107	427.00						
628	207.00	708	241.00	788	278.00	868	315.00	948	353.00	1028	390.00	1108	427.00						
629	207.00	709	241.00	789	279.00	869	316.00	949	353.00	1029	390.00	1109	427.00						
630	208.00	710	242.00	790	279.00	870	316.00	950	353.00	1030	391.00	1110	428.00						
631	208.00	711	242.00	791	280.00	871	317.00	951	354.00	1031	391.00	1111	428.00						
632	209.00	712	243.00	792	280.00	872	317.00	952	354.00	1032	392.00	1112	429.00						
633	209.00	713	243.00	793	280.00	873	318.00	953	355.00	1033	392.00	1113	429.00						
634	209.00	714	244.00	794	281.00	874	318.00	954	355.00	1034	393.00	1114	430.00						
635	210.00	715	244.00	795	281.00	875	319.00	955	356.00	1035	393.00	1115	430.00						
636	210.00	716	245.00	796	282.00	876	319.00	956	356.00	1036	393.00	1116	431.00						
637	211.00	717	245.00	797	282.00	877	320.00	957	357.00	1037	394.00	1117	431.00						
638	211.00	718	246.00	798	283.00	878	320.00	958	357.00	1038	394.00	1118	432.00						
639	212.00	719	246.00	799	283.00	879	320.00	959	358.00	1039	395.00	1119	432.00						
640	212.00	720	247.00	800	284.00	880	321.00	960	358.00	1040	395.00	1120	433.00						
641	212.00	721	247.00	801	284.00	881	321.00	961	359.00	1041	396.00	1121	433.00						
642	213.00	722	247.00	802	285.00	882	322.00	962	359.00	1042	396.00	1122	433.00						
643	213.00	723	248.00	803	285.00	883	322.00	963	360.00	1043	397.00	1123	434.00						
644	214.00	724	248.00	804	286.00	884	323.00	964	360.00	1044	397.00	1124	434.00						
645	214.00	725	249.00	805	286.00	885	323.00	965	360.00	1045	398.00	1125	435.00						
646	214.00	726	249.00	806	287.00	886	324.00	966	361.00	1046	398.00	1126	435.00						
647	215.00	727	250.00	807	287.00	887	324.00	967	361.00	1047	399.00	1127	436.00						
648	215.00	728	250.00	808	287.00	888	325.00	968	362.00	1048	399.00	1128	436.00						
649	216.00	729	251.00	809	288.00	889	325.00	969	362.00	1049	400.00	1129	437.00						
650	216.00	730	251.00	810	288.00	890	326.00	970	363.00	1050	400.00	1130	437.00						
651	217.00	731	252.00	811	289.00	891	326.00	971	363.00	1051	400.00	1131	438.00						
652	217.00	732	252.00	812	289.00	892	327.00	972	364.00	1052	401.00	1132	438.00						
653	217.00	733	253.00	813	290.00	893	327.00	973	364.00	1053	401.00	1133	439.00						
654	218.00	734	253.00	814	290.00	894	327.00	974	365.00	1054	402.00	1134	439.00						
655	218.00	735	254.00	815	291.00	895	328.00	975	365.00	1055	402.00	1135	440.00						
656	219.00	736	254.00	816	291.00	896	328.00	976	366.00	1056	403.00	1136	440.00						
657	219.00	737	254.00	817	292.00	897	329.00	977	366.00	1057	403.00	1137	440.00						
658	219.00	738	255.00	818	292.00	898	329.00	978	367.00	1058	404.00	1138	441.00						
659	220.00	739	255.00	819	293.00	899	330.00	979	367.00	1059	404.00	1139	441.00						
660	220.00	740	256.00	820	293.00	900	330.00	980	367.00	1060	405.00	1140	442.00						
661	221.00	741	256.00	821	294.00	901	331.00	981	368.00	1061	405.00	1141	442.00						
662	221.00	742	257.00	822	294.00	902	331.00	982	368.00	1062	406.00	1142	443.00						
663	221.00	743	257.00	823	294.00	903	332.00	983	369.00	1063	406.00	1143	443.00						
664	222.00	744	258.00	824	295.00	904	332.00	984	369.00	1064	407.00	1144	444.00						
665	222.00	745	258.00	825	295.00	905	333.00	985	370.00	1065	407.00	1145	444.00						
666	223.00	746	259.00	826	296.00	906	333.00	986	370.00	1066	407.00	1146	445.00						
667	223.00	747	259.00	827	296.00	907	334.00	987	371.00	1067	408.00	1147	445.00						
668	224.00	748	260.00	828	297.00	908	334.00	988	371.00	1068	408.00	1148	446.00						
669	224.00	749	260.00	829	297.00	909	334.00	989	372.00	1069	409.00	1149	446.00						
670	224.00	750	260.00	830	298.00	910	335.00	990	372.00	1070	409.00	1150	446.00						
671	225.00	751	261.00	831	298.00	911	335.00	991	373.00	1071	410.00	1151	447.00						
672	225.00	752	261.00	832	299.00	912	336.00	992	373.00	1072	410.00	1152	447.00						
673	226.00	753	262.00	833	299.00	913	336.00	993	373.00	1073	411.00	1153	448.00						
674	226.00	754	262.00	834	300.00	914	337.00	994	374.00	1074	411.00	1154	448.00						
675	226.00	755	263.00	835	300.00	915	337.00	995	374.00	1075	412.00	1155	449.00						
676	227.00	756	263.00	836	300.00	916	338.00	996	375.00	1076	412.00	1156	449.00						

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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1157	450.00	1207	473.00	1257	496.00	1307	520.00	1357	543.00	1407	566.00	1457	589.00						
1158	450.00	1208	473.00	1258	497.00	1308	520.00	1358	543.00	1408	566.00	1458	590.00						
1159	451.00	1209	474.00	1259	497.00	1309	520.00	1359	544.00	1409	567.00	1459	590.00						
1160	451.00	1210	474.00	1260	498.00	1310	521.00	1360	544.00	1410	567.00	1460	591.00						
1161	452.00	1211	475.00	1261	498.00	1311	521.00	1361	545.00	1411	568.00	1461	591.00						
1162	452.00	1212	475.00	1262	499.00	1312	522.00	1362	545.00	1412	568.00	1462	592.00						
1163	453.00	1213	476.00	1263	499.00	1313	522.00	1363	546.00	1413	569.00	1463	592.00						
1164	453.00	1214	476.00	1264	500.00	1314	523.00	1364	546.00	1414	569.00	1464	593.00						
1165	453.00	1215	477.00	1265	500.00	1315	523.00	1365	546.00	1415	570.00	1465	593.00						
1166	454.00	1216	477.00	1266	500.00	1316	524.00	1366	547.00	1416	570.00	1466	593.00						
1167	454.00	1217	478.00	1267	501.00	1317	524.00	1367	547.00	1417	571.00	1467	594.00						
1168	455.00	1218	478.00	1268	501.00	1318	525.00	1368	548.00	1418	571.00	1468	594.00						
1169	455.00	1219	479.00	1269	502.00	1319	525.00	1369	548.00	1419	572.00	1469	595.00						
1170	456.00	1220	479.00	1270	502.00	1320	526.00	1370	549.00	1420	572.00	1470	595.00						
1171	456.00	1221	480.00	1271	503.00	1321	526.00	1371	549.00	1421	573.00	1471	596.00						
1172	457.00	1222	480.00	1272	503.00	1322	526.00	1372	550.00	1422	573.00	1472	596.00						
1173	457.00	1223	480.00	1273	504.00	1323	527.00	1373	550.00	1423	573.00	1473	597.00						
1174	458.00	1224	481.00	1274	504.00	1324	527.00	1374	551.00	1424	574.00	1474	597.00						
1175	458.00	1225	481.00	1275	505.00	1325	528.00	1375	551.00	1425	574.00	1475	598.00						
1176	459.00	1226	482.00	1276	505.00	1326	528.00	1376	552.00	1426	575.00	1476	598.00						
1177	459.00	1227	482.00	1277	506.00	1327	529.00	1377	552.00	1427	575.00	1477	599.00						
1178	460.00	1228	483.00	1278	506.00	1328	529.00	1378	553.00	1428	576.00	1478	599.00						
1179	460.00	1229	483.00	1279	506.00	1329	530.00	1379	553.00	1429	576.00	1479	599.00						
1180	460.00	1230	484.00	1280	507.00	1330	530.00	1380	553.00	1430	577.00	1480	600.00						
1181	461.00	1231	484.00	1281	507.00	1331	531.00	1381	554.00	1431	577.00	1481	600.00						
1182	461.00	1232	485.00	1282	508.00	1332	531.00	1382	554.00	1432	578.00	1482	601.00						
1183	462.00	1233	485.00	1283	508.00	1333	532.00	1383	555.00	1433	578.00	1483	601.00						
1184	462.00	1234	486.00	1284	509.00	1334	532.00	1384	555.00	1434	579.00	1484	602.00						
1185	463.00	1235	486.00	1285	509.00	1335	533.00	1385	556.00	1435	579.00	1485	602.00						
1186	463.00	1236	486.00	1286	510.00	1336	533.00	1386	556.00	1436	579.00								
1187	464.00	1237	487.00	1287	510.00	1337	533.00	1387	557.00	1437	580.00								
1188	464.00	1238	487.00	1288	511.00	1338	534.00	1388	557.00	1438	580.00								
1189	465.00	1239	488.00	1289	511.00	1339	534.00	1389	558.00	1439	581.00								
1190	465.00	1240	488.00	1290	512.00	1340	535.00	1390	558.00	1440	581.00								
1191	466.00	1241	489.00	1291	512.00	1341	535.00	1391	559.00	1441	582.00								
1192	466.00	1242	489.00	1292	513.00	1342	536.00	1392	559.00	1442	582.00								
1193	466.00	1243	490.00	1293	513.00	1343	536.00	1393	559.00	1443	583.00								
1194	467.00	1244	490.00	1294	513.00	1344	537.00	1394	560.00	1444	583.00								
1195	467.00	1245	491.00	1295	514.00	1345	537.00	1395	560.00	1445	584.00								
1196	468.00	1246	491.00	1296	514.00	1346	538.00	1396	561.00	1446	584.00								
1197	468.00	1247	492.00	1297	515.00	1347	538.00	1397	561.00	1447	585.00								
1198	469.00	1248	492.00	1298	515.00	1348	539.00	1398	562.00	1448	585.00								
1199	469.00	1249	493.00	1299	516.00	1349	539.00	1399	562.00	1449	586.00								
1200	470.00	1250	493.00	1300	516.00	1350	539.00	1400	563.00	1450	586.00								
1201	470.00	1251	493.00	1301	517.00	1351	540.00	1401	563.00	1451	586.00								
1202	471.00	1252	494.00	1302	517.00	1352	540.00	1402	564.00	1452	587.00								
1203	471.00	1253	494.00	1303	518.00	1353	541.00	1403	564.00	1453	587.00								
1204	472.00	1254	495.00	1304	518.00	1354	541.00	1404	565.00	1454	588.00								
1205	472.00	1255	495.00	1305	519.00	1355	542.00	1405	565.00	1455	588.00								
1206	473.00	1256	496.00	1306	519.00	1356	542.00	1406	566.00	1456	589.00								

Where the payee's earnings are more than \$1,485, the amount required to be withheld is \$602 plus 46.5 cents for each \$1 over \$1,485. For withholding amounts calculated, round the result to the nearest dollar.

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