

**BUSINESS**

PAYERS

TAX TABLE

NAT 1024-05.2007

SEGMENT

AUDIENCE

FORMAT

PRODUCT ID



**Australian Government**

**Australian Taxation Office**

## **SCHEDULE 10** **PAY AS YOU GO (PAYG) WITHHOLDING**

# **Special daily rates tax table**

Incorporating Medicare levy, including statement of formulas



**FOR PAYMENTS MADE ON  
OR AFTER 1 JULY 2007.**



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



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

## WHO SHOULD USE THIS TABLE?

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

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

For 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 amount to be withheld from payments you make to your payees is primarily determined by the answers given by the payee on a *Tax file number declaration* (NAT 3092). 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

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

on their *Tax file number declaration*, you must withhold 46.5% of the payment, ignoring any cents.

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 at the end of this time, you must withhold 46.5% 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 family tax benefit (FTB), tax offsets or Medicare levy adjustment. Do not add amounts for HELP or SFSS.

## WITHHOLDING DECLARATIONS

A payee may use a *Withholding declaration* to advise their entitlement to the family tax benefit (FTB) or a tax offset, which they choose to claim through reduced withholding.

Withholding declarations can also be used by payees 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 FTB or any tax offset. If a foreign resident payee has claimed FTB or any tax offsets on the *Tax file number declaration*, **do not** make any adjustment to the amount to be withheld.

## FAMILY TAX BENEFIT (FTB) AND TAX OFFSETS

Payees who choose to claim their entitlement to FTB or 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 FTB or a tax offset, reduce the amount to be withheld from their earnings by the daily value of the FTB or tax offset. The daily value is 0.38% of the amount claimed, rounded to the nearest dollar.

- ❗ Do not allow for any FTB or tax offsets for foreign residents or when no TFN has been provided.

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## 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, please seek help from the Tax Office or a professional adviser.

**The information in this publication is current at May 2007.** 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.

## HOW TO WORK OUT WITHHOLDING AMOUNTS

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

### EXAMPLE

A payee earns \$193.62 and claims FTB and tax offsets of \$500. Disregarding cents, find \$193 in column 1 of the table and read off the corresponding amount to be withheld from column 2 of \$40.00. Reduce this amount by the daily value of the FTB or tax offsets of \$2.00 (\$500 × 0.0038 rounded to the nearest dollar).

Therefore, the final withholding amount is \$38.00 (\$40.00 – \$2.00).

## USING FORMULAS

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

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

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

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

**TABLE A**

Weekly earnings (x) less than	a	b
\$111	—	—
\$321	0.1500	16.7308
\$378	0.2500	48.9231
\$576	0.1650	16.7310
\$1,442	0.3150	103.2694
\$2,884	0.4150	247.5002
\$2,884 & over	0.4650	391.7310

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.

## ACCOUNTING SOFTWARE

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

## PAYG WITHHOLDING PUBLICATIONS

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

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

**SPECIAL DAILY RATES TAX TABLE**

Earnings	Amount to be withheld	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	Earnings	Amount to be withheld
1	2	1	2	1	2	1	2	1	2	1	2	1	2
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
16	—	96	13.00	176	35.00	256	60.00	336	90.00	416	123.00	496	156.00
17	—	97	13.00	177	35.00	257	60.00	337	90.00	417	124.00	497	157.00
18	—	98	13.00	178	35.00	258	61.00	338	91.00	418	124.00	498	157.00
19	—	99	13.00	179	36.00	259	61.00	339	91.00	419	124.00	499	158.00
20	—	100	13.00	180	36.00	260	61.00	340	92.00	420	125.00	500	158.00
21	—	101	13.00	181	36.00	261	62.00	341	92.00	421	125.00	501	158.00
22	—	102	14.00	182	37.00	262	62.00	342	93.00	422	126.00	502	159.00
23	—	103	14.00	183	37.00	263	62.00	343	93.00	423	126.00	503	159.00
24	—	104	14.00	184	37.00	264	63.00	344	93.00	424	127.00	504	160.00
25	—	105	14.00	185	38.00	265	63.00	345	94.00	425	127.00	505	160.00
26	1.00	106	14.00	186	38.00	266	63.00	346	94.00	426	127.00	506	161.00
27	1.00	107	14.00	187	38.00	267	64.00	347	95.00	427	128.00	507	161.00
28	1.00	108	15.00	188	39.00	268	64.00	348	95.00	428	128.00	508	161.00
29	1.00	109	15.00	189	39.00	269	64.00	349	95.00	429	129.00	509	162.00
30	1.00	110	15.00	190	39.00	270	64.00	350	96.00	430	129.00	510	162.00
31	1.00	111	15.00	191	40.00	271	65.00	351	96.00	431	129.00	511	163.00
32	1.00	112	15.00	192	40.00	272	65.00	352	97.00	432	130.00	512	163.00
33	2.00	113	15.00	193	40.00	273	65.00	353	97.00	433	130.00	513	163.00
34	2.00	114	15.00	194	41.00	274	66.00	354	97.00	434	131.00	514	164.00
35	2.00	115	16.00	195	41.00	275	66.00	355	98.00	435	131.00	515	164.00
36	2.00	116	16.00	196	41.00	276	66.00	356	98.00	436	132.00	516	165.00
37	2.00	117	16.00	197	41.00	277	67.00	357	99.00	437	132.00	517	165.00
38	2.00	118	17.00	198	42.00	278	67.00	358	99.00	438	132.00	518	166.00
39	3.00	119	17.00	199	42.00	279	67.00	359	100.00	439	133.00	519	166.00
40	3.00	120	17.00	200	42.00	280	68.00	360	100.00	440	133.00	520	166.00
41	3.00	121	18.00	201	43.00	281	68.00	361	100.00	441	134.00	521	167.00
42	3.00	122	18.00	202	43.00	282	68.00	362	101.00	442	134.00	522	167.00
43	3.00	123	18.00	203	43.00	283	69.00	363	101.00	443	134.00	523	168.00
44	3.00	124	18.00	204	44.00	284	69.00	364	102.00	444	135.00	524	168.00
45	3.00	125	19.00	205	44.00	285	69.00	365	102.00	445	135.00	525	168.00
46	4.00	126	19.00	206	44.00	286	69.00	366	102.00	446	136.00	526	169.00
47	4.00	127	19.00	207	45.00	287	70.00	367	103.00	447	136.00	527	169.00
48	4.00	128	20.00	208	45.00	288	70.00	368	103.00	448	137.00	528	170.00
49	4.00	129	20.00	209	45.00	289	71.00	369	104.00	449	137.00	529	170.00
50	4.00	130	20.00	210	46.00	290	71.00	370	104.00	450	137.00	530	171.00
51	4.00	131	21.00	211	46.00	291	71.00	371	105.00	451	138.00	531	171.00
52	4.00	132	21.00	212	46.00	292	72.00	372	105.00	452	138.00	532	171.00
53	5.00	133	21.00	213	47.00	293	72.00	373	105.00	453	139.00	533	172.00
54	5.00	134	22.00	214	47.00	294	73.00	374	106.00	454	139.00	534	172.00
55	5.00	135	22.00	215	47.00	295	73.00	375	106.00	455	139.00	535	173.00
56	5.00	136	22.00	216	47.00	296	73.00	376	107.00	456	140.00	536	173.00
57	5.00	137	23.00	217	48.00	297	74.00	377	107.00	457	140.00	537	173.00
58	5.00	138	23.00	218	48.00	298	74.00	378	107.00	458	141.00	538	174.00
59	6.00	139	23.00	219	48.00	299	75.00	379	108.00	459	141.00	539	174.00
60	6.00	140	24.00	220	49.00	300	75.00	380	108.00	460	141.00	540	175.00
61	6.00	141	24.00	221	49.00	301	75.00	381	109.00	461	142.00	541	175.00
62	6.00	142	24.00	222	49.00	302	76.00	382	109.00	462	142.00	542	176.00
63	6.00	143	24.00	223	50.00	303	76.00	383	110.00	463	143.00	543	176.00
64	6.00	144	25.00	224	50.00	304	77.00	384	110.00	464	143.00	544	176.00
65	7.00	145	25.00	225	50.00	305	77.00	385	110.00	465	144.00	545	177.00
66	7.00	146	25.00	226	51.00	306	78.00	386	111.00	466	144.00	546	177.00
67	7.00	147	26.00	227	51.00	307	78.00	387	111.00	467	144.00	547	178.00
68	7.00	148	26.00	228	51.00	308	78.00	388	112.00	468	145.00	548	178.00
69	8.00	149	26.00	229	52.00	309	79.00	389	112.00	469	145.00	549	178.00
70	8.00	150	27.00	230	52.00	310	79.00	390	112.00	470	146.00	550	179.00
71	8.00	151	27.00	231	52.00	311	80.00	391	113.00	471	146.00	551	179.00
72	8.00	152	27.00	232	52.00	312	80.00	392	113.00	472	146.00	552	180.00
73	9.00	153	28.00	233	53.00	313	80.00	393	114.00	473	147.00	553	180.00
74	9.00	154	28.00	234	53.00	314	81.00	394	114.00	474	147.00	554	180.00
75	9.00	155	28.00	235	53.00	315	81.00	395	115.00	475	148.00	555	181.00
76	9.00	156	29.00	236	54.00	316	82.00	396	115.00	476	148.00	556	181.00
77	9.00	157	29.00	237	54.00	317	82.00	397	115.00	477	149.00	557	182.00
78	10.00	158	29.00	238	54.00	318	83.00	398	116.00	478	149.00	558	182.00
79	10.00	159	29.00	239	55.00	319	83.00	399	116.00	479	149.00	559	183.00
80	10.00	160	30.00	240	55.00	320	83.00	400	117.00	480	150.00	560	183.00
81	10.00	161	30.00	241	55.00	321	84.00	401	117.00	481	150.00	561	183.00
82	10.00	162	30.00	242	56.00	322	84.00	402	117.00	482	151.00	562	184.00
83	10.00	163	31.00	243	56.00	323	85.00	403	118.00	483	151.00	563	184.00
84	11.00	164	31.00	244	56.00	324	85.00	404	118.00	484	151.00	564	185.00
85	11.00	165	31.00	245	57.00	325	85.00	405	119.00	485	152.00	565	185.00
86	11.00	166	32.00	246	57.00	326	86.00	406	119.00	486	152.00	566	185.00
87	11.00	167	32.00	247	57.00	327	86.00	407	119.00	487	153.00	567	186.00
88	11.00	168	32.00	248	58.00	328	87.00	408	120.00	488	153.00	568	186.00
89	11.00	169	33.00	249	58.00	329	87.00	409	120.00	489	154.00	569	187.00
90	12.00	170	33.00	250	58.00	330	88.00	410	121.00	490	154.00	570	187.00
91	12.00	171	33.00	251	58.00	331	88.00	411	121.00	491	154.00	571	188.00
92	12.00	172	34.00	252	59.00	332	88.00	412	122.00	492	155.00	572	188.00
93	12.00	173	34.00	253	59.00	333	89.00	413	122.00	493	155.00	573	188.00
94	12.00	174	34.00	254	59.00	334	89.00	414	122.00	494	156.00	574	189.00
95	12.00	175	35.00	255	60.00	335	90.00	415	123.00	495	156.00	575	189.00

**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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
576	190.00	656	227.00	736	264.00	816	301.00	896	338.00	976	376.00	1056	413.00
577	190.00	657	227.00	737	264.00	817	302.00	897	339.00	977	376.00	1057	413.00
578	191.00	658	228.00	738	265.00	818	302.00	898	339.00	978	377.00	1058	414.00
579	191.00	659	228.00	739	265.00	819	303.00	899	340.00	979	377.00	1059	414.00
580	191.00	660	229.00	740	266.00	820	303.00	900	340.00	980	377.00	1060	415.00
581	192.00	661	229.00	741	266.00	821	304.00	901	341.00	981	378.00	1061	415.00
582	192.00	662	230.00	742	267.00	822	304.00	902	341.00	982	378.00	1062	416.00
583	193.00	663	230.00	743	267.00	823	304.00	903	342.00	983	379.00	1063	416.00
584	193.00	664	231.00	744	268.00	824	305.00	904	342.00	984	379.00	1064	417.00
585	194.00	665	231.00	745	268.00	825	305.00	905	343.00	985	380.00	1065	417.00
586	194.00	666	231.00	746	269.00	826	306.00	906	343.00	986	380.00	1066	417.00
587	195.00	667	232.00	747	269.00	827	306.00	907	344.00	987	381.00	1067	418.00
588	195.00	668	232.00	748	270.00	828	307.00	908	344.00	988	381.00	1068	418.00
589	196.00	669	233.00	749	270.00	829	307.00	909	344.00	989	382.00	1069	419.00
590	196.00	670	233.00	750	270.00	830	308.00	910	345.00	990	382.00	1070	419.00
591	197.00	671	234.00	751	271.00	831	308.00	911	345.00	991	383.00	1071	420.00
592	197.00	672	234.00	752	271.00	832	309.00	912	346.00	992	383.00	1072	420.00
593	197.00	673	235.00	753	272.00	833	309.00	913	346.00	993	383.00	1073	421.00
594	198.00	674	235.00	754	272.00	834	310.00	914	347.00	994	384.00	1074	421.00
595	198.00	675	236.00	755	273.00	835	310.00	915	347.00	995	384.00	1075	422.00
596	199.00	676	236.00	756	273.00	836	310.00	916	348.00	996	385.00	1076	422.00
597	199.00	677	237.00	757	274.00	837	311.00	917	348.00	997	385.00	1077	423.00
598	200.00	678	237.00	758	274.00	838	311.00	918	349.00	998	386.00	1078	423.00
599	200.00	679	237.00	759	275.00	839	312.00	919	349.00	999	386.00	1079	423.00
600	201.00	680	238.00	760	275.00	840	312.00	920	350.00	1000	387.00	1080	424.00
601	201.00	681	238.00	761	276.00	841	313.00	921	350.00	1001	387.00	1081	424.00
602	202.00	682	239.00	762	276.00	842	313.00	922	350.00	1002	388.00	1082	425.00
603	202.00	683	239.00	763	277.00	843	314.00	923	351.00	1003	388.00	1083	425.00
604	203.00	684	240.00	764	277.00	844	314.00	924	351.00	1004	389.00	1084	426.00
605	203.00	685	240.00	765	277.00	845	315.00	925	352.00	1005	389.00	1085	426.00
606	204.00	686	241.00	766	278.00	846	315.00	926	352.00	1006	390.00	1086	427.00
607	204.00	687	241.00	767	278.00	847	316.00	927	353.00	1007	390.00	1087	427.00
608	204.00	688	242.00	768	279.00	848	316.00	928	353.00	1008	390.00	1088	428.00
609	205.00	689	242.00	769	279.00	849	317.00	929	354.00	1009	391.00	1089	428.00
610	205.00	690	243.00	770	280.00	850	317.00	930	354.00	1010	391.00	1090	429.00
611	206.00	691	243.00	771	280.00	851	317.00	931	355.00	1011	392.00	1091	429.00
612	206.00	692	244.00	772	281.00	852	318.00	932	355.00	1012	392.00	1092	430.00
613	207.00	693	244.00	773	281.00	853	318.00	933	356.00	1013	393.00	1093	430.00
614	207.00	694	244.00	774	282.00	854	319.00	934	356.00	1014	393.00	1094	430.00
615	208.00	695	245.00	775	282.00	855	319.00	935	357.00	1015	394.00	1095	431.00
616	208.00	696	245.00	776	283.00	856	320.00	936	357.00	1016	394.00	1096	431.00
617	209.00	697	246.00	777	283.00	857	320.00	937	357.00	1017	395.00	1097	432.00
618	209.00	698	246.00	778	284.00	858	321.00	938	358.00	1018	395.00	1098	432.00
619	210.00	699	247.00	779	284.00	859	321.00	939	358.00	1019	396.00	1099	433.00
620	210.00	700	247.00	780	284.00	860	322.00	940	359.00	1020	396.00	1100	433.00
621	211.00	701	248.00	781	285.00	861	322.00	941	359.00	1021	397.00	1101	434.00
622	211.00	702	248.00	782	285.00	862	323.00	942	360.00	1022	397.00	1102	434.00
623	211.00	703	249.00	783	286.00	863	323.00	943	360.00	1023	397.00	1103	435.00
624	212.00	704	249.00	784	286.00	864	324.00	944	361.00	1024	398.00	1104	435.00
625	212.00	705	250.00	785	287.00	865	324.00	945	361.00	1025	398.00	1105	436.00
626	213.00	706	250.00	786	287.00	866	324.00	946	362.00	1026	399.00	1106	436.00
627	213.00	707	251.00	787	288.00	867	325.00	947	362.00	1027	399.00	1107	437.00
628	214.00	708	251.00	788	288.00	868	325.00	948	363.00	1028	400.00	1108	437.00
629	214.00	709	251.00	789	289.00	869	326.00	949	363.00	1029	400.00	1109	437.00
630	215.00	710	252.00	790	289.00	870	326.00	950	363.00	1030	401.00	1110	438.00
631	215.00	711	252.00	791	290.00	871	327.00	951	364.00	1031	401.00	1111	438.00
632	216.00	712	253.00	792	290.00	872	327.00	952	364.00	1032	402.00	1112	439.00
633	216.00	713	253.00	793	290.00	873	328.00	953	365.00	1033	402.00	1113	439.00
634	217.00	714	254.00	794	291.00	874	328.00	954	365.00	1034	403.00	1114	440.00
635	217.00	715	254.00	795	291.00	875	329.00	955	366.00	1035	403.00	1115	440.00
636	217.00	716	255.00	796	292.00	876	329.00	956	366.00	1036	403.00	1116	441.00
637	218.00	717	255.00	797	292.00	877	330.00	957	367.00	1037	404.00	1117	441.00
638	218.00	718	256.00	798	293.00	878	330.00	958	367.00	1038	404.00	1118	442.00
639	219.00	719	256.00	799	293.00	879	330.00	959	368.00	1039	405.00	1119	442.00
640	219.00	720	257.00	800	294.00	880	331.00	960	368.00	1040	405.00	1120	443.00
641	220.00	721	257.00	801	294.00	881	331.00	961	369.00	1041	406.00	1121	443.00
642	220.00	722	257.00	802	295.00	882	332.00	962	369.00	1042	406.00	1122	443.00
643	221.00	723	258.00	803	295.00	883	332.00	963	370.00	1043	407.00	1123	444.00
644	221.00	724	258.00	804	296.00	884	333.00	964	370.00	1044	407.00	1124	444.00
645	222.00	725	259.00	805	296.00	885	333.00	965	370.00	1045	408.00	1125	445.00
646	222.00	726	259.00	806	297.00	886	334.00	966	371.00	1046	408.00	1126	445.00
647	223.00	727	260.00	807	297.00	887	334.00	967	371.00	1047	409.00	1127	446.00
648	223.00	728	260.00	808	297.00	888	335.00	968	372.00	1048	409.00	1128	446.00
649	224.00	729	261.00	809	298.00	889	335.00	969	372.00	1049	410.00	1129	447.00
650	224.00	730	261.00	810	298.00	890	336.00	970	373.00	1050	410.00	1130	447.00
651	224.00	731	262.00	811	299.00	891	336.00	971	373.00	1051	410.00	1131	448.00
652	225.00	732	262.00	812	299.00	892	337.00	972	374.00	1052	411.00	1132	448.00
653	225.00	733	263.00	813	300.00	893	337.00	973	374.00	1053	411.00	1133	449.00
654	226.00	734	263.00	814	300.00	894	337.00	974	375.00	1054	412.00	1134	449.00
655	226.00	735	264.00	815	301.00	895	338.00	975	375.00	1055	412.00	1135	450.00

**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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1136	450.00	1186	473.00	1236	496.00	1286	520.00	1336	543.00	1386	566.00	1436	589.00						
1137	450.00	1187	474.00	1237	497.00	1287	520.00	1337	543.00	1387	567.00	1437	590.00						
1138	451.00	1188	474.00	1238	497.00	1288	521.00	1338	544.00	1388	567.00	1438	590.00						
1139	451.00	1189	475.00	1239	498.00	1289	521.00	1339	544.00	1389	568.00	1439	591.00						
1140	452.00	1190	475.00	1240	498.00	1290	522.00	1340	545.00	1390	568.00	1440	591.00						
1141	452.00	1191	476.00	1241	499.00	1291	522.00	1341	545.00	1391	569.00	1441	592.00						
1142	453.00	1192	476.00	1242	499.00	1292	523.00	1342	546.00	1392	569.00	1442	592.00						
1143	453.00	1193	476.00	1243	500.00	1293	523.00	1343	546.00	1393	569.00	1443	593.00						
1144	454.00	1194	477.00	1244	500.00	1294	523.00	1344	547.00	1394	570.00	1444	593.00						
1145	454.00	1195	477.00	1245	501.00	1295	524.00	1345	547.00	1395	570.00	1445	594.00						
1146	455.00	1196	478.00	1246	501.00	1296	524.00	1346	548.00	1396	571.00	1446	594.00						
1147	455.00	1197	478.00	1247	502.00	1297	525.00	1347	548.00	1397	571.00	1447	595.00						
1148	456.00	1198	479.00	1248	502.00	1298	525.00	1348	549.00	1398	572.00	1448	595.00						
1149	456.00	1199	479.00	1249	503.00	1299	526.00	1349	549.00	1399	572.00	1449	596.00						
1150	456.00	1200	480.00	1250	503.00	1300	526.00	1350	549.00	1400	573.00	1450	596.00						
1151	457.00	1201	480.00	1251	503.00	1301	527.00	1351	550.00	1401	573.00	1451	596.00						
1152	457.00	1202	481.00	1252	504.00	1302	527.00	1352	550.00	1402	574.00	1452	597.00						
1153	458.00	1203	481.00	1253	504.00	1303	528.00	1353	551.00	1403	574.00	1453	597.00						
1154	458.00	1204	482.00	1254	505.00	1304	528.00	1354	551.00	1404	575.00	1454	598.00						
1155	459.00	1205	482.00	1255	505.00	1305	529.00	1355	552.00	1405	575.00	1455	598.00						
1156	459.00	1206	483.00	1256	506.00	1306	529.00	1356	552.00	1406	576.00	1456	599.00						
1157	460.00	1207	483.00	1257	506.00	1307	530.00	1357	553.00	1407	576.00	1457	599.00						
1158	460.00	1208	483.00	1258	507.00	1308	530.00	1358	553.00	1408	576.00	1458	600.00						
1159	461.00	1209	484.00	1259	507.00	1309	530.00	1359	554.00	1409	577.00	1459	600.00						
1160	461.00	1210	484.00	1260	508.00	1310	531.00	1360	554.00	1410	577.00	1460	601.00						
1161	462.00	1211	485.00	1261	508.00	1311	531.00	1361	555.00	1411	578.00	1461	601.00						
1162	462.00	1212	485.00	1262	509.00	1312	532.00	1362	555.00	1412	578.00	1462	602.00						
1163	463.00	1213	486.00	1263	509.00	1313	532.00	1363	556.00	1413	579.00	1463	602.00						
1164	463.00	1214	486.00	1264	510.00	1314	533.00	1364	556.00	1414	579.00	1464	603.00						
1165	463.00	1215	487.00	1265	510.00	1315	533.00	1365	556.00	1415	580.00	1465	603.00						
1166	464.00	1216	487.00	1266	510.00	1316	534.00	1366	557.00	1416	580.00	1466	603.00						
1167	464.00	1217	488.00	1267	511.00	1317	534.00	1367	557.00	1417	581.00	1467	604.00						
1168	465.00	1218	488.00	1268	511.00	1318	535.00	1368	558.00	1418	581.00	1468	604.00						
1169	465.00	1219	489.00	1269	512.00	1319	535.00	1369	558.00	1419	582.00	1469	605.00						
1170	466.00	1220	489.00	1270	512.00	1320	536.00	1370	559.00	1420	582.00	1470	605.00						
1171	466.00	1221	490.00	1271	513.00	1321	536.00	1371	559.00	1421	583.00	1471	606.00						
1172	467.00	1222	490.00	1272	513.00	1322	536.00	1372	560.00	1422	583.00	1472	606.00						
1173	467.00	1223	490.00	1273	514.00	1323	537.00	1373	560.00	1423	583.00	1473	607.00						
1174	468.00	1224	491.00	1274	514.00	1324	537.00	1374	561.00	1424	584.00	1474	607.00						
1175	468.00	1225	491.00	1275	515.00	1325	538.00	1375	561.00	1425	584.00	1475	608.00						
1176	469.00	1226	492.00	1276	515.00	1326	538.00	1376	562.00	1426	585.00	1476	608.00						
1177	469.00	1227	492.00	1277	516.00	1327	539.00	1377	562.00	1427	585.00	1477	609.00						
1178	470.00	1228	493.00	1278	516.00	1328	539.00	1378	563.00	1428	586.00	1478	609.00						
1179	470.00	1229	493.00	1279	516.00	1329	540.00	1379	563.00	1429	586.00	1479	609.00						
1180	470.00	1230	494.00	1280	517.00	1330	540.00	1380	563.00	1430	587.00	1480	610.00						
1181	471.00	1231	494.00	1281	517.00	1331	541.00	1381	564.00	1431	587.00	1481	610.00						
1182	471.00	1232	495.00	1282	518.00	1332	541.00	1382	564.00	1432	588.00	1482	611.00						
1183	472.00	1233	495.00	1283	518.00	1333	542.00	1383	565.00	1433	588.00	1483	611.00						
1184	472.00	1234	496.00	1284	519.00	1334	542.00	1384	565.00	1434	589.00	1484	612.00						
1185	473.00	1235	496.00	1285	519.00	1335	543.00	1385	566.00	1435	589.00	1485	612.00						

Where the payee's earnings are more than \$1,485, the amount required to be withheld is \$612 plus 46.5 cents for each \$1 over \$1,485. For withholding amounts calculated, round the result to the nearest dollar.