



Tax tables

Use these quick links to find the pay as you go (PAYG) withholding tax tables.

Last updated 1 July 2024

About tax tables

We produce a range of tax tables to help you work out how much to withhold from payments you make to your employees or other payees. A tax withheld calculator that calculates the correct amount of tax to withhold is available.

Tax tables for previous years are also available.

Important information – July 2024 updates

Amendments to income tax rates that were made by the *Treasury Laws Amendment (Cost of Living Tax Cuts) Act 2024* will apply to the 2024–25 financial year resulting in updates to all 15 withholding schedules and 12 tax tables from 1 July 2024. This includes the study and training support loans schedule and tax tables due to the annual indexing of the repayment income thresholds.

Other changes include the increasing of scales for *Schedule 9 – Tax table for seniors and pensioners* (NAT 4466) to include full and half Medicare levy exemptions for the 3 payee categories, and the renumbering of *Schedule 29 – Tax table for payments made under voluntary agreements* (NAT 3352) to Schedule 10.

Some of the schedules and tax tables have had no material changes but are updated for other reasons including formatting and having up-to-date examples, cap or payment limit amounts.

Tax tables

The following tax tables apply from 1 July 2024.

Regular payments

- Weekly tax table (NAT 1005)
- Fortnightly tax table (NAT 1006)
- Monthly tax table (NAT 1007)
- Tax table for daily and casual workers (NAT 1024)

Statement of formulas

- Schedule 1 - Statement of formulas for calculating amounts to be withheld (NAT 1004)

Medicare levy

- Weekly tax table with no and half Medicare levy (NAT 1008)
- Fortnightly tax table with no and half Medicare levy (NAT 74228)
- Medicare levy adjustment weekly tax table (NAT 1010)
- Medicare levy adjustment fortnightly tax table (NAT 1011)
- Medicare levy adjustment monthly tax table (NAT 1012)

Superannuation payments

- Schedule 12 – Tax table for superannuation lump sums (NAT 70981)
- Schedule 13 – Tax table for superannuation income streams (NAT 70982)

Note: For current year super cap amounts, refer to **Key super rates and thresholds**.

Payee or industry specific tax tables


- Schedule 9 – Tax table for seniors and pensioners (NAT 4466)
- Schedule 3 – Tax table for actors, variety artists and other entertainers (NAT 1023)
- Schedule 2 – Tax table for individuals employed in the horticultural or shearing industry (NAT 1013)
- Schedule 15 – Tax table for working holiday makers (NAT 75331)

Types of payment specific tax tables

- Schedule 6 – Tax table for annuities (NAT 3350)
- Schedule 5 – Tax table for back payments, commissions, bonuses and similar payments (NAT 3348)
- Schedule 7 – Tax table for unused leave payments on termination of employment (NAT 3351)
- Schedule 11 – Tax table for employment termination payments (NAT 70980)

Note: For current year ETP cap amounts, genuine redundancy and early retirement scheme payment limits, refer to **Key super rates and thresholds**.

Study and training support loans

- Schedule 8 – Statement of formulas for calculating study and training support loans components (NAT 3539)
- [Sample data for Schedule 8 – Statement of formulas for calculating study and training support loans components \(NAT 3539, XLSX 32KB\)](#) 
- Study and training support loans weekly tax table (NAT 2173)
- Study and training support loans fortnightly tax table (NAT 2185)
- Study and training support loans monthly tax table (NAT 2186)

Other tax tables

- Schedule 4 – Tax table for return to work payments (NAT 3347)
- Schedule 10 – Tax table for payments made under voluntary agreements (NAT 3352)
- Schedule 14 – Tax table for additional amounts to withhold as a result of an agreement to increase withholding (NAT 5441)

For withholding rates for:

- individuals employed in that scheme, go to **Employers of Pacific Australia Labour Mobility (PALM) scheme workers**
- for individuals employed under them, go to **Seasonal Worker Programme (SWP) and Pacific Labour Scheme (PLS)**.

More information

For more information, see:

- **Genuine redundancy and early retirement scheme changes** – this may impact withholding calculations for some employees when using *Schedule 7 – Tax table for unused leave payments on termination of employment* and *Schedule 11 – Tax table for employment termination payments*
- **Key super rates and thresholds**
- **Tax withheld calculators**
- **Tax file number and withholding declarations** – Employee is under 18 years old
- **Payments with special rules**
- **PAYG withholding for Community Development Employment Project**
- **Single Touch Payroll**
- **PAYG payment summaries: forms and guidelines**

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If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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