



Schedule 3 – Tax table for actors, variety artists and other entertainers

This schedule applies to payments made from 1 July 2024.

Using this schedule

This withholding schedule is made by the Commissioner of Taxation in accordance with sections 15–25 and 15–30 of Schedule 1 to the *Taxation Administration Act 1953* (TAA). It applies to withholding payments covered by section 12–35 of Schedule 1 to the TAA.

Use this schedule if you make payments to employees who are actors, variety artists or other entertainers who receive payments for their performances.

Do not use this schedule if you make payments to employees, or other individuals engaged under a contract, to perform in a promotional activity that is any one of the following:

- conducted in the presence of an audience
- intended to be communicated to an audience by print or electronic media
- for a film or tape
- 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 *Performing artists contracted to perform promotional activity* (QC 16528).

If you employ individuals under a working holiday makers visa, you must use *Schedule 15 – Tax table for working holiday makers* (NAT 75331) for all payments made to them, including lump sum payments.

For all other employees who are paid on a regular basis, use the applicable tax table:

- *Weekly tax table* (NAT 1005)
- *Fortnightly tax table* (NAT 1006)
- *Monthly tax table* (NAT 1007).

Do not use this schedule for payments made to foreign residents engaged as contractors. These payments are subject to foreign resident withholding. For more information, refer to *Foreign resident entertainment, sports, construction and casino gaming activities* (QC 17608).

When using this schedule, do NOT withhold an amount for:

- Higher Education Loan Program (HELP) debts
- VET Student Loan (VSL) debts
- Financial Supplement (FS) debts
- Student Start-up Loan (SSL) debts, or
- Australian Apprenticeship Support Loan (AASL) debts.

When using this schedule, do NOT adjust the withholding amount for an employee who is claiming a Medicare levy exemption or reduction. Medicare levy variations do not apply to this schedule.

Working out the withholding amount

This schedule is only applicable to those who have 3 performances per week and have claimed the tax-free threshold. If the number of performances per week is different, or the employee has not claimed the tax-free threshold, use the formulas in this schedule to calculate withholding amounts.

To work out the amount you need to withhold using this schedule, you must:

1. Ignore any cents, find the employee's daily earnings in column 1 of the table and refer to the corresponding amount to be withheld in column 2.
2. If the employee has claimed any tax offsets, see 'Claiming tax offsets' on page 4 to work out the daily value of the amount. Subtract the daily value of the tax offsets from the amount in step 1.

Example:

Calculating the withholding amount

An employee has claimed the tax-free threshold, earns \$279.35 daily, works 3 performances this week and claims tax offsets of \$500. Ignoring cents, find \$279 in column 1 of the table and refer to the corresponding amount to be withheld in column 2 of \$21.00. 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 \$18.00 ($\$21.00 - \3.00).

Using a formula

The withholding amounts shown in this schedule can be expressed in a mathematical form.

If you have developed your own payroll or accounting software package, use the formulas and the coefficients outlined in table A and table B.

This section should be read with *Schedule 1 – Statement of formulas for calculating amounts to be withheld* (NAT 1004).

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
- **a** and **b** are the values of the coefficient for the formulas as shown in tables A and B.

Employee has claimed the tax-free threshold

Table A: Coefficients where tax-free threshold claimed

Weekly earnings (x) less than	a	b
\$451	–	–
\$625	0.1280	57.8462
\$781	0.2080	107.8462
\$901	0.1440	57.8462
\$1,081	0.1512	64.3365
\$1,602	0.2582	180.0385
\$3,245	0.2560	176.5769
\$4,567	0.3120	358.3077
\$4,567 & over	0.3760	650.6154

Table B: Coefficients where tax-free threshold not claimed

Weekly earnings (x) less than	a	b
\$187	0.1280	0.1280
\$463	0.1694	7.7550
\$644	0.1512	-0.6702
\$1,165	0.2582	68.2367
\$2,807	0.2560	65.7202
\$4,129	0.3120	222.9510
\$4,129 & over	0.3760	487.2587

To work out withholding amounts using the formulas, you must:

1. Ignore any cents, multiply the per performance earnings by the number of performances for the week to derive the weekly equivalent. Add 99 cents to the result.
2. Calculate the weekly amount by applying the relevant coefficients from table A or B above, rounding to the nearest dollar.
3. Divide this amount by the number of performances for the week to work out the per performance withholding amount. Multiply this amount by the number of performances per day to convert it to the daily earnings equivalent. Round the daily withholding amount to the nearest dollar.

If you pay your employees daily, rather than per performance, the amount to withhold (including reductions for tax offsets) should be worked out on a daily basis.

Example:

Claiming tax-free threshold

Sandra has 2 performances for the week, one on Thursday and one on Saturday. Sandra earns \$500.35 for each performance. She has claimed the tax-free threshold.

1. $\$500 \times 2 = \$1,000$. Add 99 cents to the result = \$1,000.99.
2. $\$1,000.99 \times 0.1512 - 64.3365 = \87.0132 .
Round to the nearest dollar = \$87.
3. $\$87 \div 2 = \43.50 . Round to the nearest dollar = \$44.

Therefore, the amount to withhold from each performance is \$44. As there is only one performance per day, the daily withholding amount is the same as the per performance withholding amount.

Software

Payroll or accounting software written in accordance with the formulas in this schedule should be tested for accuracy against the withholding amounts provided. The results obtained when using the coefficients in this schedule may differ slightly from the lookup tool. The differences result from the rounding of components. Withholding calculated using either method is accepted.

Tax file number (TFN) declarations

The answers your employees provide on their *Tax file number declaration* (NAT 3092) determine the amount you need to withhold from their payments. A *Tax file number declaration* applies to any payments made after you receive the declaration. If you receive an updated declaration from an employee, it will override the previous one.

If an employee does not give you a valid *Tax file number declaration* within 14 days of starting an employer-employee relationship, you must complete Tax file number declaration with all available details of the employee and send it to us.

When a TFN has not been provided

You must withhold 47% from any payment you make to a resident employee and 45% from a foreign resident employee (ignoring any cents), if all of the following apply:

- they have not quoted their TFN
- they have not claimed an exemption from quoting their TFN
- they have not advised you that they have applied for a TFN or have made an enquiry with us.

If an employee states at question 1 of the *Tax file number declaration* they have lodged a *Tax file number – application or enquiry for individuals* (NAT 1432) with us, they have 28 days to provide you with their TFN.

If an employee has not given you their TFN within 28 days, you must withhold 47% from any payment you make to a resident employee and 45% from a foreign resident employee (ignoring any cents) unless we tell you not to.

Do not allow for any tax offsets or Medicare levy adjustment. Do not withhold any amount for study and training support loans.

When your employee is a foreign resident

If your employee has answered that they are a foreign resident for tax purposes on their *Tax file number declaration*, you will need to use the foreign resident tax rates.

There are 2 ways you can withhold from a foreign resident's earnings:

- if they have not given you a valid TFN, you need to withhold 45% for each \$1 of earnings (ignoring any cents)
- if they have given you a valid TFN, you need to withhold the amount calculated using the foreign resident tax rates, rounding any cents to the nearest dollar.

Foreign resident tax rates

Weekly earnings \$	Weekly rate
0 to 2,595	30 cents for each dollar of earnings
2,596 to 3,652	\$779 plus 37 cents for each \$1 of earnings over \$2,595
3,653 & over	\$1,170 plus 45 cents for each \$1 of earnings over \$3,652

Foreign residents cannot claim tax offsets to reduce withholding. If your foreign resident employee has claimed a tax offset on the *Withholding declaration*, don't make any adjustments to the amount you withhold.

Withholding declarations

Employees can use a *Withholding declaration* (NAT 3093) to advise you of any changes to their situation that may affect the amount you need to withhold from their payments.

Changes that may affect the amount you need to withhold include:

- becoming or ceasing to be an Australian resident for tax purposes
- claiming or discontinuing a claim for the tax-free threshold
- advising of a HELP, VSL, FS, SSL or AASL debt, or changes to them.

An employee may also use a *Withholding declaration* to advise you of a tax offset they choose to claim through reduced withholding from you. For more information, see *Claiming tax offsets*.

When your employee provides you with a *Withholding declaration* it will take effect from the next payment you make. If you receive an updated declaration from an employee, it will replace the previous one.

An employee must have provided you with a valid *Tax file number declaration* before they can provide you with a *Withholding declaration*.

Claiming tax offsets

If your employee chooses to claim their entitlement to a tax offset through reduced withholding, they must provide you with a *Withholding declaration*.

If your employee 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 the result to the nearest dollar.

Do not allow for any tax offsets if any of the following apply:

- when no TFN has been provided
- you are using foreign resident rates
- the employee has not claimed the tax-free threshold.

PAYG withholding publications

You can access all PAYG withholding tax tables and other PAYG withholding publications at:

- ato.gov.au/taxtables
- ato.gov.au/paygw

Tax table for actors, variety artists and other entertainers

Daily earnings \$	Amount to withhold \$	Daily earnings \$	Amount to withhold \$	Daily earnings \$	Amount to withhold \$	Daily earnings \$	Amount to withhold \$	Daily earnings \$	Amount to withhold \$	Daily earnings \$	Amount to withhold \$
150	0.00	230	12.00	310	25.00	390	41.00	470	61.00	550	82.00
151	0.00	231	12.00	311	26.00	391	41.00	471	62.00	551	82.00
152	0.00	232	12.00	312	26.00	392	41.00	472	62.00	552	83.00
153	0.00	233	13.00	313	26.00	393	42.00	473	62.00	553	83.00
154	0.00	234	13.00	314	26.00	394	42.00	474	62.00	554	83.00
155	1.00	235	13.00	315	26.00	395	42.00	475	63.00	555	83.00
156	1.00	236	13.00	316	26.00	396	42.00	476	63.00	556	84.00
157	1.00	237	13.00	317	27.00	397	43.00	477	63.00	557	84.00
158	1.00	238	14.00	318	27.00	398	43.00	478	63.00	558	84.00
159	1.00	239	14.00	319	27.00	399	43.00	479	64.00	559	84.00
160	1.00	240	14.00	320	27.00	400	43.00	480	64.00	560	85.00
161	1.00	241	14.00	321	27.00	401	44.00	481	64.00	561	85.00
162	1.00	242	14.00	322	27.00	402	44.00	482	65.00	562	85.00
163	2.00	243	15.00	323	27.00	403	44.00	483	65.00	563	85.00
164	2.00	244	15.00	324	28.00	404	44.00	484	65.00	564	86.00
165	2.00	245	15.00	325	28.00	405	45.00	485	65.00	565	86.00
166	2.00	246	15.00	326	28.00	406	45.00	486	66.00	566	86.00
167	2.00	247	15.00	327	28.00	407	45.00	487	66.00	567	86.00
168	2.00	248	16.00	328	28.00	408	45.00	488	66.00	568	87.00
169	2.00	249	16.00	329	28.00	409	46.00	489	66.00	569	87.00
170	3.00	250	16.00	330	29.00	410	46.00	490	67.00	570	87.00
171	3.00	251	16.00	331	29.00	411	46.00	491	67.00	571	87.00
172	3.00	252	17.00	332	29.00	412	46.00	492	67.00	572	88.00
173	3.00	253	17.00	333	29.00	413	47.00	493	67.00	573	88.00
174	3.00	254	17.00	334	29.00	414	47.00	494	68.00	574	88.00
175	3.00	255	17.00	335	29.00	415	47.00	495	68.00	575	88.00
176	3.00	256	17.00	336	29.00	416	47.00	496	68.00	576	89.00
177	3.00	257	18.00	337	30.00	417	48.00	497	68.00	577	89.00
178	4.00	258	18.00	338	30.00	418	48.00	498	69.00	578	89.00
179	4.00	259	18.00	339	30.00	419	48.00	499	69.00	579	89.00
180	4.00	260	18.00	340	30.00	420	49.00	500	69.00	580	90.00
181	4.00	261	18.00	341	30.00	421	49.00	501	69.00	581	90.00
182	4.00	262	18.00	342	30.00	422	49.00	502	70.00	582	90.00
183	4.00	263	19.00	343	30.00	423	49.00	503	70.00	583	90.00
184	4.00	264	19.00	344	31.00	424	50.00	504	70.00	584	91.00
185	4.00	265	19.00	345	31.00	425	50.00	505	70.00	585	91.00
186	5.00	266	19.00	346	31.00	426	50.00	506	71.00	586	91.00
187	5.00	267	19.00	347	31.00	427	50.00	507	71.00	587	91.00
188	5.00	268	19.00	348	31.00	428	51.00	508	71.00	588	92.00
189	5.00	269	20.00	349	31.00	429	51.00	509	71.00	589	92.00
190	5.00	270	20.00	350	32.00	430	51.00	510	72.00	590	92.00
191	5.00	271	20.00	351	32.00	431	51.00	511	72.00	591	93.00
192	5.00	272	20.00	352	32.00	432	52.00	512	72.00	592	93.00
193	5.00	273	20.00	353	32.00	433	52.00	513	73.00	593	93.00
194	6.00	274	20.00	354	32.00	434	52.00	514	73.00	594	93.00
195	6.00	275	20.00	355	32.00	435	52.00	515	73.00	595	94.00
196	6.00	276	21.00	356	32.00	436	53.00	516	73.00	596	94.00
197	6.00	277	21.00	357	33.00	437	53.00	517	74.00	597	94.00
198	6.00	278	21.00	358	33.00	438	53.00	518	74.00	598	94.00
199	6.00	279	21.00	359	33.00	439	53.00	519	74.00	599	95.00
200	6.00	280	21.00	360	33.00	440	54.00	520	74.00	600	95.00
201	6.00	281	21.00	361	33.00	441	54.00	521	75.00	601	95.00
202	7.00	282	21.00	362	34.00	442	54.00	522	75.00	602	95.00
203	7.00	283	22.00	363	34.00	443	54.00	523	75.00	603	96.00
204	7.00	284	22.00	364	34.00	444	55.00	524	75.00	604	96.00
205	7.00	285	22.00	365	34.00	445	55.00	525	76.00	605	96.00
206	7.00	286	22.00	366	35.00	446	55.00	526	76.00	606	96.00
207	7.00	287	22.00	367	35.00	447	55.00	527	76.00	607	97.00
208	7.00	288	22.00	368	35.00	448	56.00	528	76.00	608	97.00
209	8.00	289	22.00	369	35.00	449	56.00	529	77.00	609	97.00
210	8.00	290	23.00	370	36.00	450	56.00	530	77.00	610	97.00
211	8.00	291	23.00	371	36.00	451	57.00	531	77.00	611	98.00
212	8.00	292	23.00	372	36.00	452	57.00	532	77.00	612	98.00
213	8.00	293	23.00	373	36.00	453	57.00	533	78.00	613	98.00
214	9.00	294	23.00	374	37.00	454	57.00	534	78.00	614	98.00
215	9.00	295	23.00	375	37.00	455	58.00	535	78.00	615	99.00
216	9.00	296	23.00	376	37.00	456	58.00	536	78.00	616	99.00
217	9.00	297	24.00	377	37.00	457	58.00	537	79.00	617	99.00
218	9.00	298	24.00	378	38.00	458	58.00	538	79.00	618	99.00
219	10.00	299	24.00	379	38.00	459	59.00	539	79.00	619	100.00
220	10.00	300	24.00	380	38.00	460	59.00	540	79.00	620	100.00
221	10.00	301	24.00	381	38.00	461	59.00	541	80.00	621	100.00
222	10.00	302	24.00	382	39.00	462	59.00	542	80.00	622	100.00
223	11.00	303	24.00	383	39.00	463	60.00	543	80.00	623	101.00
224	11.00	304	25.00	384	39.00	464	60.00	544	80.00	624	101.00
225	11.00	305	25.00	385	39.00	465	60.00	545	81.00	625	101.00
226	11.00	306	25.00	386	40.00	466	60.00	546	81.00	626	101.00
227	11.00	307	25.00	387	40.00	467	61.00	547	81.00	627	102.00
228	12.00	308	25.00	388	40.00	468	61.00	548	82.00	628	102.00
229	12.00	309	25.00	389	41.00	469	61.00	549	82.00	629	102.00

Daily earnings \$	Amount to withhold \$	Daily earnings \$	Amount to withhold \$	Daily earnings \$	Amount to withhold \$	Daily earnings \$	Amount to withhold \$	Daily earnings \$	Amount to withhold \$	Daily earnings \$	Amount to withhold \$
630	103.00	710	123.00	790	143.00	870	164.00	950	184.00	1,030	205.00
631	103.00	711	123.00	791	144.00	871	164.00	951	185.00	1,031	205.00
632	103.00	712	123.00	792	144.00	872	164.00	952	185.00	1,032	205.00
633	103.00	713	124.00	793	144.00	873	165.00	953	185.00	1,033	206.00
634	104.00	714	124.00	794	144.00	874	165.00	954	185.00	1,034	206.00
635	104.00	715	124.00	795	145.00	875	165.00	955	186.00	1,035	206.00
636	104.00	716	125.00	796	145.00	876	165.00	956	186.00	1,036	206.00
637	104.00	717	125.00	797	145.00	877	166.00	957	186.00	1,037	207.00
638	105.00	718	125.00	798	146.00	878	166.00	958	186.00	1,038	207.00
639	105.00	719	125.00	799	146.00	879	166.00	959	187.00	1,039	207.00
640	105.00	720	126.00	800	146.00	880	167.00	960	187.00	1,040	207.00
641	105.00	721	126.00	801	146.00	881	167.00	961	187.00	1,041	208.00
642	106.00	722	126.00	802	147.00	882	167.00	962	187.00	1,042	208.00
643	106.00	723	126.00	803	147.00	883	167.00	963	188.00	1,043	208.00
644	106.00	724	127.00	804	147.00	884	168.00	964	188.00	1,044	208.00
645	106.00	725	127.00	805	147.00	885	168.00	965	188.00	1,045	209.00
646	107.00	726	127.00	806	148.00	886	168.00	966	189.00	1,046	209.00
647	107.00	727	127.00	807	148.00	887	168.00	967	189.00	1,047	209.00
648	107.00	728	128.00	808	148.00	888	169.00	968	189.00	1,048	210.00
649	107.00	729	128.00	809	148.00	889	169.00	969	189.00	1,049	210.00
650	108.00	730	128.00	810	149.00	890	169.00	970	190.00	1,050	210.00
651	108.00	731	128.00	811	149.00	891	169.00	971	190.00	1,051	210.00
652	108.00	732	129.00	812	149.00	892	170.00	972	190.00	1,052	211.00
653	108.00	733	129.00	813	149.00	893	170.00	973	190.00	1,053	211.00
654	109.00	734	129.00	814	150.00	894	170.00	974	191.00	1,054	211.00
655	109.00	735	129.00	815	150.00	895	170.00	975	191.00	1,055	211.00
656	109.00	736	130.00	816	150.00	896	171.00	976	191.00	1,056	212.00
657	109.00	737	130.00	817	150.00	897	171.00	977	191.00	1,057	212.00
658	110.00	738	130.00	818	151.00	898	171.00	978	192.00	1,058	212.00
659	110.00	739	130.00	819	151.00	899	171.00	979	192.00	1,059	212.00
660	110.00	740	131.00	820	151.00	900	172.00	980	192.00	1,060	213.00
661	110.00	741	131.00	821	151.00	901	172.00	981	192.00	1,061	213.00
662	111.00	742	131.00	822	152.00	902	172.00	982	193.00	1,062	213.00
663	111.00	743	131.00	823	152.00	903	172.00	983	193.00	1,063	213.00
664	111.00	744	132.00	824	152.00	904	173.00	984	193.00	1,064	214.00
665	111.00	745	132.00	825	152.00	905	173.00	985	193.00	1,065	214.00
666	112.00	746	132.00	826	153.00	906	173.00	986	194.00	1,066	214.00
667	112.00	747	132.00	827	153.00	907	173.00	987	194.00	1,067	214.00
668	112.00	748	133.00	828	153.00	908	174.00	988	194.00	1,068	215.00
669	112.00	749	133.00	829	153.00	909	174.00	989	194.00	1,069	215.00
670	113.00	750	133.00	830	154.00	910	174.00	990	195.00	1,070	215.00
671	113.00	751	133.00	831	154.00	911	174.00	991	195.00	1,071	215.00
672	113.00	752	134.00	832	154.00	912	175.00	992	195.00	1,072	216.00
673	114.00	753	134.00	833	154.00	913	175.00	993	195.00	1,073	216.00
674	114.00	754	134.00	834	155.00	914	175.00	994	196.00	1,074	216.00
675	114.00	755	135.00	835	155.00	915	175.00	995	196.00	1,075	216.00
676	114.00	756	135.00	836	155.00	916	176.00	996	196.00	1,076	217.00
677	115.00	757	135.00	837	155.00	917	176.00	997	196.00	1,077	217.00
678	115.00	758	135.00	838	156.00	918	176.00	998	197.00	1,078	217.00
679	115.00	759	136.00	839	156.00	919	176.00	999	197.00	1,079	217.00
680	115.00	760	136.00	840	156.00	920	177.00	1,000	197.00	1,080	218.00
681	116.00	761	136.00	841	157.00	921	177.00	1,001	197.00	1,081	218.00
682	116.00	762	136.00	842	157.00	922	177.00	1,002	198.00	1,082	218.00
683	116.00	763	137.00	843	157.00	923	178.00	1,003	198.00	1,083	219.00
684	116.00	764	137.00	844	157.00	924	178.00	1,004	198.00	1,084	219.00
685	117.00	765	137.00	845	158.00	925	178.00	1,005	199.00	1,085	219.00
686	117.00	766	137.00	846	158.00	926	178.00	1,006	199.00	1,086	219.00
687	117.00	767	138.00	847	158.00	927	179.00	1,007	199.00	1,087	220.00
688	117.00	768	138.00	848	158.00	928	179.00	1,008	199.00	1,088	220.00
689	118.00	769	138.00	849	159.00	929	179.00	1,009	200.00	1,089	220.00
690	118.00	770	138.00	850	159.00	930	179.00	1,010	200.00	1,090	221.00
691	118.00	771	139.00	851	159.00	931	180.00	1,011	200.00	1,091	221.00
692	118.00	772	139.00	852	159.00	932	180.00	1,012	200.00	1,092	221.00
693	119.00	773	139.00	853	160.00	933	180.00	1,013	201.00	1,093	222.00
694	119.00	774	139.00	854	160.00	934	180.00	1,014	201.00	1,094	222.00
695	119.00	775	140.00	855	160.00	935	181.00	1,015	201.00	1,095	222.00
696	119.00	776	140.00	856	160.00	936	181.00	1,016	201.00	1,096	223.00
697	120.00	777	140.00	857	161.00	937	181.00	1,017	202.00	1,097	223.00
698	120.00	778	140.00	858	161.00	938	181.00	1,018	202.00	1,098	223.00
699	120.00	779	141.00	859	161.00	939	182.00	1,019	202.00	1,099	224.00
700	120.00	780	141.00	860	161.00	940	182.00	1,020	202.00	1,100	224.00
701	121.00	781	141.00	861	162.00	941	182.00	1,021	203.00	1,101	224.00
702	121.00	782	141.00	862	162.00	942	182.00	1,022	203.00	1,102	224.00
703	121.00	783	142.00	863	162.00	943	183.00	1,023	203.00	1,103	225.00
704	121.00	784	142.00	864	162.00	944	183.00	1,024	203.00	1,104	225.00
705	122.00	785	142.00	865	163.00	945	183.00	1,025	204.00	1,105	225.00
706	122.00	786	142.00	866	163.00	946	183.00	1,026	204.00	1,106	226.00
707	122.00	787	143.00	867	163.00	947	184.00	1,027	204.00	1,107	226.00
708	122.00	788	143.00	868	163.00	948	184.00	1,028	204.00	1,108	226.00
709	123.00	789	143.00	869	164.00	949	184.00	1,029	205.00	1,109	227.00

Daily earnings \$	Amount to withhold \$	Daily earnings \$	Amount to withhold \$	Daily earnings \$	Amount to withhold \$	Daily earnings \$	Amount to withhold \$	Daily earnings \$	Amount to withhold \$	Daily earnings \$	Amount to withhold \$
1,110	227.00	1,180	249.00	1,250	271.00	1,320	293.00	1,390	314.00	1,460	336.00
1,111	227.00	1,181	249.00	1,251	271.00	1,321	293.00	1,391	315.00	1,461	336.00
1,112	228.00	1,182	249.00	1,252	271.00	1,322	293.00	1,392	315.00	1,462	337.00
1,113	228.00	1,183	250.00	1,253	272.00	1,323	293.00	1,393	315.00	1,463	337.00
1,114	228.00	1,184	250.00	1,254	272.00	1,324	294.00	1,394	316.00	1,464	337.00
1,115	229.00	1,185	250.00	1,255	272.00	1,325	294.00	1,395	316.00	1,465	338.00
1,116	229.00	1,186	251.00	1,256	273.00	1,326	294.00	1,396	316.00	1,466	338.00
1,117	229.00	1,187	251.00	1,257	273.00	1,327	295.00	1,397	317.00	1,467	338.00
1,118	229.00	1,188	251.00	1,258	273.00	1,328	295.00	1,398	317.00	1,468	339.00
1,119	230.00	1,189	252.00	1,259	273.00	1,329	295.00	1,399	317.00	1,469	339.00
1,120	230.00	1,190	252.00	1,260	274.00	1,330	296.00	1,400	317.00	1,470	339.00
1,121	230.00	1,191	252.00	1,261	274.00	1,331	296.00	1,401	318.00	1,471	340.00
1,122	231.00	1,192	253.00	1,262	274.00	1,332	296.00	1,402	318.00	1,472	340.00
1,123	231.00	1,193	253.00	1,263	275.00	1,333	297.00	1,403	318.00	1,473	340.00
1,124	231.00	1,194	253.00	1,264	275.00	1,334	297.00	1,404	319.00	1,474	341.00
1,125	232.00	1,195	254.00	1,265	275.00	1,335	297.00	1,405	319.00	1,475	341.00
1,126	232.00	1,196	254.00	1,266	276.00	1,336	297.00	1,406	319.00	1,476	341.00
1,127	232.00	1,197	254.00	1,267	276.00	1,337	298.00	1,407	320.00	1,477	341.00
1,128	233.00	1,198	254.00	1,268	276.00	1,338	298.00	1,408	320.00	1,478	342.00
1,129	233.00	1,199	255.00	1,269	277.00	1,339	298.00	1,409	320.00	1,479	342.00
1,130	233.00	1,200	255.00	1,270	277.00	1,340	299.00	1,410	321.00	1,480	342.00
1,131	234.00	1,201	255.00	1,271	277.00	1,341	299.00	1,411	321.00	1,481	343.00
1,132	234.00	1,202	256.00	1,272	278.00	1,342	299.00	1,412	321.00	1,482	343.00
1,133	234.00	1,203	256.00	1,273	278.00	1,343	300.00	1,413	322.00	1,483	343.00
1,134	234.00	1,204	256.00	1,274	278.00	1,344	300.00	1,414	322.00	1,484	344.00
1,135	235.00	1,205	257.00	1,275	278.00	1,345	300.00	1,415	322.00	1,485	344.00
1,136	235.00	1,206	257.00	1,276	279.00	1,346	301.00	1,416	322.00	1,486	344.00
1,137	235.00	1,207	257.00	1,277	279.00	1,347	301.00	1,417	323.00	1,487	345.00
1,138	236.00	1,208	258.00	1,278	279.00	1,348	301.00	1,418	323.00	1,488	345.00
1,139	236.00	1,209	258.00	1,279	280.00	1,349	302.00	1,419	323.00	1,489	345.00
1,140	236.00	1,210	258.00	1,280	280.00	1,350	302.00	1,420	324.00	1,490	346.00
1,141	237.00	1,211	258.00	1,281	280.00	1,351	302.00	1,421	324.00	1,491	346.00
1,142	237.00	1,212	259.00	1,282	281.00	1,352	302.00	1,422	324.00	1,492	346.00
1,143	237.00	1,213	259.00	1,283	281.00	1,353	303.00	1,423	325.00	1,493	346.00
1,144	238.00	1,214	259.00	1,284	281.00	1,354	303.00	1,424	325.00	1,494	347.00
1,145	238.00	1,215	260.00	1,285	282.00	1,355	303.00	1,425	325.00	1,495	347.00
1,146	238.00	1,216	260.00	1,286	282.00	1,356	304.00	1,426	326.00	1,496	347.00
1,147	239.00	1,217	260.00	1,287	282.00	1,357	304.00	1,427	326.00	1,497	348.00
1,148	239.00	1,218	261.00	1,288	283.00	1,358	304.00	1,428	326.00	1,498	348.00
1,149	239.00	1,219	261.00	1,289	283.00	1,359	305.00	1,429	327.00	1,499	348.00
1,150	239.00	1,220	261.00	1,290	283.00	1,360	305.00	1,430	327.00	1,500	349.00
1,151	240.00	1,221	262.00	1,291	283.00	1,361	305.00	1,431	327.00	1,501	349.00
1,152	240.00	1,222	262.00	1,292	284.00	1,362	306.00	1,432	327.00	1,502	349.00
1,153	240.00	1,223	262.00	1,293	284.00	1,363	306.00	1,433	328.00	1,503	350.00
1,154	241.00	1,224	263.00	1,294	284.00	1,364	306.00	1,434	328.00	1,504	350.00
1,155	241.00	1,225	263.00	1,295	285.00	1,365	307.00	1,435	328.00	1,505	350.00
1,156	241.00	1,226	263.00	1,296	285.00	1,366	307.00	1,436	329.00	1,506	351.00
1,157	242.00	1,227	263.00	1,297	285.00	1,367	307.00	1,437	329.00	1,507	351.00
1,158	242.00	1,228	264.00	1,298	286.00	1,368	307.00	1,438	329.00	1,508	351.00
1,159	242.00	1,229	264.00	1,299	286.00	1,369	308.00	1,439	330.00	1,509	351.00
1,160	243.00	1,230	264.00	1,300	286.00	1,370	308.00	1,440	330.00	1,510	352.00
1,161	243.00	1,231	265.00	1,301	287.00	1,371	308.00	1,441	330.00	1,511	352.00
1,162	243.00	1,232	265.00	1,302	287.00	1,372	309.00	1,442	331.00	1,512	352.00
1,163	244.00	1,233	265.00	1,303	287.00	1,373	309.00	1,443	331.00	1,513	353.00
1,164	244.00	1,234	266.00	1,304	288.00	1,374	309.00	1,444	331.00	1,514	353.00
1,165	244.00	1,235	266.00	1,305	288.00	1,375	310.00	1,445	332.00	1,515	353.00
1,166	244.00	1,236	266.00	1,306	288.00	1,376	310.00	1,446	332.00	1,516	354.00
1,167	245.00	1,237	267.00	1,307	288.00	1,377	310.00	1,447	332.00	1,517	354.00
1,168	245.00	1,238	267.00	1,308	289.00	1,378	311.00	1,448	332.00	1,518	354.00
1,169	245.00	1,239	267.00	1,309	289.00	1,379	311.00	1,449	333.00	1,519	355.00
1,170	246.00	1,240	268.00	1,310	289.00	1,380	311.00	1,450	333.00	1,520	355.00
1,171	246.00	1,241	268.00	1,311	290.00	1,381	312.00	1,451	333.00	1,521	355.00
1,172	246.00	1,242	268.00	1,312	290.00	1,382	312.00	1,452	334.00	1,522	356.00
1,173	247.00	1,243	268.00	1,313	290.00	1,383	312.00	1,453	334.00	1,523	356.00
1,174	247.00	1,244	269.00	1,314	291.00	1,384	312.00	1,454	334.00	1,524	356.00
1,175	247.00	1,245	269.00	1,315	291.00	1,385	313.00	1,455	335.00	1,525	357.00
1,176	248.00	1,246	269.00	1,316	291.00	1,386	313.00	1,456	335.00	1,526	357.00
1,177	248.00	1,247	270.00	1,317	292.00	1,387	313.00	1,457	335.00	1,527	357.00
1,178	248.00	1,248	270.00	1,318	292.00	1,388	314.00	1,458	336.00	1,528	358.00
1,179	249.00	1,249	270.00	1,319	292.00	1,389	314.00	1,459	336.00	1,529	358.00

Where the employee's earnings are more than \$1,529, withhold \$358 plus 37.6 cents for each dollar of daily earnings over \$1,529.

For all withholding amounts calculated, round the result to the nearest dollar.

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information in this publication and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, we must ask you to pay it but we will not charge you a penalty. Also, if you acted reasonably and in good faith we will not charge you interest.

If you make an honest mistake in trying to follow our information in this publication and you owe us money as a result, we will not charge you a penalty. However, we will ask you to pay the money, and we may also charge you interest. If correcting the mistake means we owe you money, we will pay it to you. We will also pay you any interest you are entitled to.

If you feel that this publication does not fully cover your circumstances, or you are unsure how it applies to you, you can seek further assistance from us.

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 more recent information on our website at **ato.gov.au** or contact us.

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