



Schedule 2 – Tax table for individuals employed in the horticultural or shearing industry

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 individuals in the horticultural industry who:

- work in any process associated with the production, cultivation or harvest of a horticultural crop
- perform the process on the grower's property
- do not work for the same grower for a continuous period exceeding 6 months
- have given you a valid Tax file number declaration and have claimed the tax-free threshold.

Also use this schedule if you make payments to individuals in the shearing industry such as shearers, crutchers, wool classers, cooks, shed hands and pressers who:

- have given you a valid *Tax file number declaration* (NAT 3092) and have claimed the tax-free threshold
- do not work for the same employer for a continuous period exceeding 6 months.

For all other circumstances, use the relevant PAYG withholding weekly or fortnightly tax table.

For a full list of tax tables, visit our website at ato.gov.au/taxtables

If you employ individuals under a working holiday makers visa, you must use *Schedule 15 – Tax table for working holiday makers* (NAT 75331).

If you employ individuals under a Seasonal Worker Programme, Pacific Labour Scheme or Pacific Australia Labour Mobility scheme, this schedule does not apply. Go to:

- *Seasonal Worker Programme and Pacific Labour Scheme* (QC 69193) for withholding rates for individuals employed under those schemes
- *Pacific Australia Labour Mobility scheme* (QC 69194) for withholding rates for individuals employed in that scheme.

Working out the withholding amount

To work out the amount you need to withhold:

1. Find your employees total earnings in column 1 (ignoring any cents).
2. Use the appropriate column to find the correct amount to withhold
 - **column 2** if the resident employee has given you a TFN
 - **column 3** if the resident employee has not given you a TFN
 - **column 4** if the foreign resident employee has given you a TFN
 - **column 5** if the foreign resident employee has not given you a TFN.

When using this schedule **do not**:

- withhold an amount for Study and training support loans
- adjust the withholding amount for a payee who is claiming a Medicare levy exemption or reduction, or a tax offset.

These adjustments do not apply to this schedule.

Example: working out the withholding amount

An employee has earnings of \$231.50.

To work out the correct amount to withhold, ignore cents, use column 1, and find \$231.

If the employee is a:

- resident employee and has given you a TFN, use column 2 to find the correct amount to withhold (\$30)
- resident employee and has not given you a TFN, use column 3 to find the correct amount to withhold (\$108)
- foreign employee and has given you a TFN, use column 4 to find the correct amount to withhold (\$69)
- foreign employee and has not given you a TFN, use column 5 to find the correct amount to withhold (\$103).

Resident employees

The standard rate of withholding of 13% applies if an employee has given you a valid TFN and you withhold amounts using the figures shown in column 2 of this schedule.

If the employee has not given you a valid TFN, you must withhold amounts using the figures shown in column 3 of this schedule.

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 given you a valid TFN, you must withhold amounts using the figures shown in column 4 of this schedule.
- If they have not given you a valid TFN, you must withhold at 45% using the figures in column 5 of this schedule.

Pay period

The rates in this schedule apply irrespective of the pay period.

Using a formula

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

If you have developed your own payroll or accounting software package, use the formulas and coefficients outlined below.

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

- **y** is the amount to be withheld expressed in dollars
- **x** is earnings for the pay period, ignoring any cents
- **a** is the value of the coefficient as shown in Table A.

Table A: Resident or foreign resident rate

Has the employee provided their TFN?	Resident (a)	Foreign resident (a)
TFN provided	0.13	0.30
TFN not provided	0.47	0.45

Rounding of withholding amounts

The withholding amounts calculated as a result of applying the above formulas should be rounded to the nearest dollar. Results ending in 50 cents are rounded to the next higher dollar. Do this rounding directly – that is, do not make a preliminary rounding to the nearest cent. Where an employee has not provided a TFN, ignore any cents in the result.

Software

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

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 a *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* that 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 the 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.

Varying your PAYG withholding

If your employee believes that, for their circumstances, the amount you withhold will be too much, they may apply to us for a variation to reduce the amount of withholding.

For more information, refer to *Varying your PAYG withholding* (QC 19428).

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 individuals employed in the horticultural or shearing industry

Earnings	Amount to be withheld				Earnings	Amount to be withheld				Earnings	Amount to be withheld			
	Resident with tax file number	Resident with no tax file number	Foreign resident with tax file number	Foreign resident with no tax file number		Resident with tax file number	Resident with no tax file number	Foreign resident with tax file number	Foreign resident with no tax file number		Resident with tax file number	Resident with no tax file number	Foreign resident with tax file number	Foreign resident with no tax file number
1 \$	2 \$	3 \$	4 \$	5 \$	1 \$	2 \$	3 \$	4 \$	5 \$	1 \$	2 \$	3 \$	4 \$	5 \$
1	0.00	0.00	0.00	0.00	71	9.00	33.00	21.00	31.00	141	18.00	66.00	42.00	63.00
2	0.00	0.00	1.00	0.00	72	9.00	33.00	22.00	32.00	142	18.00	66.00	43.00	63.00
3	0.00	1.00	1.00	1.00	73	9.00	34.00	22.00	32.00	143	19.00	67.00	43.00	64.00
4	1.00	1.00	1.00	1.00	74	10.00	34.00	22.00	33.00	144	19.00	67.00	43.00	64.00
5	1.00	2.00	2.00	2.00	75	10.00	35.00	23.00	33.00	145	19.00	68.00	44.00	65.00
6	1.00	2.00	2.00	2.00	76	10.00	35.00	23.00	34.00	146	19.00	68.00	44.00	65.00
7	1.00	3.00	2.00	3.00	77	10.00	36.00	23.00	34.00	147	19.00	69.00	44.00	66.00
8	1.00	3.00	2.00	3.00	78	10.00	36.00	23.00	35.00	148	19.00	69.00	44.00	66.00
9	1.00	4.00	3.00	4.00	79	10.00	37.00	24.00	35.00	149	19.00	70.00	45.00	67.00
10	1.00	4.00	3.00	4.00	80	10.00	37.00	24.00	36.00	150	20.00	70.00	45.00	67.00
11	1.00	5.00	3.00	4.00	81	11.00	38.00	24.00	36.00	151	20.00	70.00	45.00	67.00
12	2.00	5.00	4.00	5.00	82	11.00	38.00	25.00	36.00	152	20.00	71.00	46.00	68.00
13	2.00	6.00	4.00	5.00	83	11.00	39.00	25.00	37.00	153	20.00	71.00	46.00	68.00
14	2.00	6.00	4.00	6.00	84	11.00	39.00	25.00	37.00	154	20.00	72.00	46.00	69.00
15	2.00	7.00	5.00	6.00	85	11.00	39.00	26.00	38.00	155	20.00	72.00	47.00	69.00
16	2.00	7.00	5.00	7.00	86	11.00	40.00	26.00	38.00	156	20.00	73.00	47.00	70.00
17	2.00	7.00	5.00	7.00	87	11.00	40.00	26.00	39.00	157	20.00	73.00	47.00	70.00
18	2.00	8.00	5.00	8.00	88	11.00	41.00	26.00	39.00	158	21.00	74.00	47.00	71.00
19	2.00	8.00	6.00	8.00	89	12.00	41.00	27.00	40.00	159	21.00	74.00	48.00	71.00
20	3.00	9.00	6.00	9.00	90	12.00	42.00	27.00	40.00	160	21.00	75.00	48.00	72.00
21	3.00	9.00	6.00	9.00	91	12.00	42.00	27.00	40.00	161	21.00	75.00	48.00	72.00
22	3.00	10.00	7.00	9.00	92	12.00	43.00	28.00	41.00	162	21.00	76.00	49.00	72.00
23	3.00	10.00	7.00	10.00	93	12.00	43.00	28.00	41.00	163	21.00	76.00	49.00	73.00
24	3.00	11.00	7.00	10.00	94	12.00	44.00	28.00	42.00	164	21.00	77.00	49.00	73.00
25	3.00	11.00	8.00	11.00	95	12.00	44.00	29.00	42.00	165	21.00	77.00	50.00	74.00
26	3.00	12.00	8.00	11.00	96	12.00	45.00	29.00	43.00	166	22.00	78.00	50.00	74.00
27	4.00	12.00	8.00	12.00	97	13.00	45.00	29.00	43.00	167	22.00	78.00	50.00	75.00
28	4.00	13.00	8.00	12.00	98	13.00	46.00	29.00	44.00	168	22.00	78.00	50.00	75.00
29	4.00	13.00	9.00	13.00	99	13.00	46.00	30.00	44.00	169	22.00	79.00	51.00	76.00
30	4.00	14.00	9.00	13.00	100	13.00	47.00	30.00	45.00	170	22.00	79.00	51.00	76.00
31	4.00	14.00	9.00	13.00	101	13.00	47.00	30.00	45.00	171	22.00	80.00	51.00	76.00
32	4.00	15.00	10.00	14.00	102	13.00	47.00	31.00	45.00	172	22.00	80.00	52.00	77.00
33	4.00	15.00	10.00	14.00	103	13.00	48.00	31.00	46.00	173	22.00	81.00	52.00	77.00
34	4.00	15.00	10.00	15.00	104	14.00	48.00	31.00	46.00	174	23.00	81.00	52.00	78.00
35	5.00	16.00	11.00	15.00	105	14.00	49.00	32.00	47.00	175	23.00	82.00	53.00	78.00
36	5.00	16.00	11.00	16.00	106	14.00	49.00	32.00	47.00	176	23.00	82.00	53.00	79.00
37	5.00	17.00	11.00	16.00	107	14.00	50.00	32.00	48.00	177	23.00	83.00	53.00	79.00
38	5.00	17.00	11.00	17.00	108	14.00	50.00	32.00	48.00	178	23.00	83.00	53.00	80.00
39	5.00	18.00	12.00	17.00	109	14.00	51.00	33.00	49.00	179	23.00	84.00	54.00	80.00
40	5.00	18.00	12.00	18.00	110	14.00	51.00	33.00	49.00	180	23.00	84.00	54.00	81.00
41	5.00	19.00	12.00	18.00	111	14.00	52.00	33.00	49.00	181	24.00	85.00	54.00	81.00
42	5.00	19.00	13.00	18.00	112	15.00	52.00	34.00	50.00	182	24.00	85.00	55.00	81.00
43	6.00	20.00	13.00	19.00	113	15.00	53.00	34.00	50.00	183	24.00	86.00	55.00	82.00
44	6.00	20.00	13.00	19.00	114	15.00	53.00	34.00	51.00	184	24.00	86.00	55.00	82.00
45	6.00	21.00	14.00	20.00	115	15.00	54.00	35.00	51.00	185	24.00	86.00	56.00	83.00
46	6.00	21.00	14.00	20.00	116	15.00	54.00	35.00	52.00	186	24.00	87.00	56.00	83.00
47	6.00	22.00	14.00	21.00	117	15.00	54.00	35.00	52.00	187	24.00	87.00	56.00	84.00
48	6.00	22.00	14.00	21.00	118	15.00	55.00	35.00	53.00	188	24.00	88.00	56.00	84.00
49	6.00	23.00	15.00	22.00	119	15.00	55.00	36.00	53.00	189	25.00	88.00	57.00	85.00
50	7.00	23.00	15.00	22.00	120	16.00	56.00	36.00	54.00	190	25.00	89.00	57.00	85.00
51	7.00	23.00	15.00	22.00	121	16.00	56.00	36.00	54.00	191	25.00	89.00	57.00	85.00
52	7.00	24.00	16.00	23.00	122	16.00	57.00	37.00	54.00	192	25.00	90.00	58.00	86.00
53	7.00	24.00	16.00	23.00	123	16.00	57.00	37.00	55.00	193	25.00	90.00	58.00	86.00
54	7.00	25.00	16.00	24.00	124	16.00	58.00	37.00	55.00	194	25.00	91.00	58.00	87.00
55	7.00	25.00	17.00	24.00	125	16.00	58.00	38.00	56.00	195	25.00	91.00	59.00	87.00
56	7.00	26.00	17.00	25.00	126	16.00	59.00	38.00	56.00	196	25.00	92.00	59.00	88.00
57	7.00	26.00	17.00	25.00	127	17.00	59.00	38.00	57.00	197	26.00	92.00	59.00	88.00
58	8.00	27.00	17.00	26.00	128	17.00	60.00	38.00	57.00	198	26.00	93.00	59.00	89.00
59	8.00	27.00	18.00	26.00	129	17.00	60.00	39.00	58.00	199	26.00	93.00	60.00	89.00
60	8.00	28.00	18.00	27.00	130	17.00	61.00	39.00	58.00	200	26.00	94.00	60.00	90.00
61	8.00	28.00	18.00	27.00	131	17.00	61.00	39.00	58.00	201	26.00	94.00	60.00	90.00
62	8.00	29.00	19.00	27.00	132	17.00	62.00	40.00	59.00	202	26.00	94.00	61.00	90.00
63	8.00	29.00	19.00	28.00	133	17.00	62.00	40.00	59.00	203	26.00	95.00	61.00	91.00
64	8.00	30.00	19.00	28.00	134	17.00	62.00	40.00	60.00	204	27.00	95.00	61.00	91.00
65	8.00	30.00	20.00	29.00	135	18.00	63.00	41.00	60.00	205	27.00	96.00	62.00	92.00
66	9.00	31.00	20.00	29.00	136	18.00	63.00	41.00	61.00	206	27.00	96.00	62.00	92.00
67	9.00	31.00	20.00	30.00	137	18.00	64.00	41.00	61.00	207	27.00	97.00	62.00	93.00
68	9.00	31.00	20.00	30.00	138	18.00	64.00	41.00	62.00	208	27.00	97.00	62.00	93.00
69	9.00	32.00	21.00	31.00	139	18.00	65.00	42.00	62.00	209	27.00	98.00	63.00	94.00
70	9.00	32.00	21.00	31.00	140	18.00	65.00	42.00	63.00	210	27.00	98.00	63.00	94.00

Earnings	Amount to be withheld				Earnings	Amount to be withheld				Earnings	Amount to be withheld			
	Resident with tax file number	Resident with no tax file number	Foreign resident with tax file number	Foreign resident with no tax file number		Resident with tax file number	Resident with no tax file number	Foreign resident with tax file number	Foreign resident with no tax file number		Resident with tax file number	Resident with no tax file number	Foreign resident with tax file number	Foreign resident with no tax file number
1 \$	2 \$	3 \$	4 \$	5 \$	1 \$	2 \$	3 \$	4 \$	5 \$	1 \$	2 \$	3 \$	4 \$	5 \$
211	27.00	99.00	63.00	94.00	286	37.00	134.00	86.00	128.00	361	47.00	169.00	108.00	162.00
212	28.00	99.00	64.00	95.00	287	37.00	134.00	86.00	129.00	362	47.00	170.00	109.00	162.00
213	28.00	100.00	64.00	95.00	288	37.00	135.00	86.00	129.00	363	47.00	170.00	109.00	163.00
214	28.00	100.00	64.00	96.00	289	38.00	135.00	87.00	130.00	364	47.00	171.00	109.00	163.00
215	28.00	101.00	65.00	96.00	290	38.00	136.00	87.00	130.00	365	47.00	171.00	110.00	164.00
216	28.00	101.00	65.00	97.00	291	38.00	136.00	87.00	130.00	366	48.00	172.00	110.00	164.00
217	28.00	101.00	65.00	97.00	292	38.00	137.00	88.00	131.00	367	48.00	172.00	110.00	165.00
218	28.00	102.00	65.00	98.00	293	38.00	137.00	88.00	131.00	368	48.00	172.00	110.00	165.00
219	28.00	102.00	66.00	98.00	294	38.00	138.00	88.00	132.00	369	48.00	173.00	111.00	166.00
220	29.00	103.00	66.00	99.00	295	38.00	138.00	89.00	132.00	370	48.00	173.00	111.00	166.00
221	29.00	103.00	66.00	99.00	296	38.00	139.00	89.00	133.00	371	48.00	174.00	111.00	166.00
222	29.00	104.00	67.00	99.00	297	39.00	139.00	89.00	133.00	372	48.00	174.00	112.00	167.00
223	29.00	104.00	67.00	100.00	298	39.00	140.00	89.00	134.00	373	48.00	175.00	112.00	167.00
224	29.00	105.00	67.00	100.00	299	39.00	140.00	90.00	134.00	374	49.00	175.00	112.00	168.00
225	29.00	105.00	68.00	101.00	300	39.00	141.00	90.00	135.00	375	49.00	176.00	113.00	168.00
226	29.00	106.00	68.00	101.00	301	39.00	141.00	90.00	135.00	376	49.00	176.00	113.00	169.00
227	30.00	106.00	68.00	102.00	302	39.00	141.00	91.00	135.00	377	49.00	177.00	113.00	169.00
228	30.00	107.00	68.00	102.00	303	39.00	142.00	91.00	136.00	378	49.00	177.00	113.00	170.00
229	30.00	107.00	69.00	103.00	304	40.00	142.00	91.00	136.00	379	49.00	178.00	114.00	170.00
230	30.00	108.00	69.00	103.00	305	40.00	143.00	92.00	137.00	380	49.00	178.00	114.00	171.00
231	30.00	108.00	69.00	103.00	306	40.00	143.00	92.00	137.00	381	50.00	179.00	114.00	171.00
232	30.00	109.00	70.00	104.00	307	40.00	144.00	92.00	138.00	382	50.00	179.00	115.00	171.00
233	30.00	109.00	70.00	104.00	308	40.00	144.00	92.00	138.00	383	50.00	180.00	115.00	172.00
234	30.00	109.00	70.00	105.00	309	40.00	145.00	93.00	139.00	384	50.00	180.00	115.00	172.00
235	31.00	110.00	71.00	105.00	310	40.00	145.00	93.00	139.00	385	50.00	180.00	116.00	173.00
236	31.00	110.00	71.00	106.00	311	40.00	146.00	93.00	139.00	386	50.00	181.00	116.00	173.00
237	31.00	111.00	71.00	106.00	312	41.00	146.00	94.00	140.00	387	50.00	181.00	116.00	174.00
238	31.00	111.00	71.00	107.00	313	41.00	147.00	94.00	140.00	388	50.00	182.00	116.00	174.00
239	31.00	112.00	72.00	107.00	314	41.00	147.00	94.00	141.00	389	51.00	182.00	117.00	175.00
240	31.00	112.00	72.00	108.00	315	41.00	148.00	95.00	141.00	390	51.00	183.00	117.00	175.00
241	31.00	113.00	72.00	108.00	316	41.00	148.00	95.00	142.00	391	51.00	183.00	117.00	175.00
242	31.00	113.00	73.00	108.00	317	41.00	148.00	95.00	142.00	392	51.00	184.00	118.00	176.00
243	32.00	114.00	73.00	109.00	318	41.00	149.00	95.00	143.00	393	51.00	184.00	118.00	176.00
244	32.00	114.00	73.00	109.00	319	41.00	149.00	96.00	143.00	394	51.00	185.00	118.00	177.00
245	32.00	115.00	74.00	110.00	320	42.00	150.00	96.00	144.00	395	51.00	185.00	119.00	177.00
246	32.00	115.00	74.00	110.00	321	42.00	150.00	96.00	144.00	396	51.00	186.00	119.00	178.00
247	32.00	116.00	74.00	111.00	322	42.00	151.00	97.00	144.00	397	52.00	186.00	119.00	178.00
248	32.00	116.00	74.00	111.00	323	42.00	151.00	97.00	145.00	398	52.00	187.00	119.00	179.00
249	32.00	117.00	75.00	112.00	324	42.00	152.00	97.00	145.00	399	52.00	187.00	120.00	179.00
250	33.00	117.00	75.00	112.00	325	42.00	152.00	98.00	146.00	400	52.00	188.00	120.00	180.00
251	33.00	117.00	75.00	112.00	326	42.00	153.00	98.00	146.00	401	52.00	188.00	120.00	180.00
252	33.00	118.00	76.00	113.00	327	43.00	153.00	98.00	147.00	402	52.00	188.00	121.00	180.00
253	33.00	118.00	76.00	113.00	328	43.00	154.00	98.00	147.00	403	52.00	189.00	121.00	181.00
254	33.00	119.00	76.00	114.00	329	43.00	154.00	99.00	148.00	404	53.00	189.00	121.00	181.00
255	33.00	119.00	77.00	114.00	330	43.00	155.00	99.00	148.00	405	53.00	190.00	122.00	182.00
256	33.00	120.00	77.00	115.00	331	43.00	155.00	99.00	148.00	406	53.00	190.00	122.00	182.00
257	33.00	120.00	77.00	115.00	332	43.00	156.00	100.00	149.00	407	53.00	191.00	122.00	183.00
258	34.00	121.00	77.00	116.00	333	43.00	156.00	100.00	149.00	408	53.00	191.00	122.00	183.00
259	34.00	121.00	78.00	116.00	334	43.00	156.00	100.00	150.00	409	53.00	192.00	123.00	184.00
260	34.00	122.00	78.00	117.00	335	44.00	157.00	101.00	150.00	410	53.00	192.00	123.00	184.00
261	34.00	122.00	78.00	117.00	336	44.00	157.00	101.00	151.00	411	53.00	193.00	123.00	184.00
262	34.00	123.00	79.00	117.00	337	44.00	158.00	101.00	151.00	412	54.00	193.00	124.00	185.00
263	34.00	123.00	79.00	118.00	338	44.00	158.00	101.00	152.00	413	54.00	194.00	124.00	185.00
264	34.00	124.00	79.00	118.00	339	44.00	159.00	102.00	152.00	414	54.00	194.00	124.00	186.00
265	34.00	124.00	80.00	119.00	340	44.00	159.00	102.00	153.00	415	54.00	195.00	125.00	186.00
266	35.00	125.00	80.00	119.00	341	44.00	160.00	102.00	153.00	416	54.00	195.00	125.00	187.00
267	35.00	125.00	80.00	120.00	342	44.00	160.00	103.00	153.00	417	54.00	195.00	125.00	187.00
268	35.00	125.00	80.00	120.00	343	45.00	161.00	103.00	154.00	418	54.00	196.00	125.00	188.00
269	35.00	126.00	81.00	121.00	344	45.00	161.00	103.00	154.00	419	54.00	196.00	126.00	188.00
270	35.00	126.00	81.00	121.00	345	45.00	162.00	104.00	155.00	420	55.00	197.00	126.00	189.00
271	35.00	127.00	81.00	121.00	346	45.00	162.00	104.00	155.00	421	55.00	197.00	126.00	189.00
272	35.00	127.00	82.00	122.00	347	45.00	163.00	104.00	156.00	422	55.00	198.00	127.00	189.00
273	35.00	128.00	82.00	122.00	348	45.00	163.00	104.00	156.00	423	55.00	198.00	127.00	190.00
274	36.00	128.00	82.00	123.00	349	45.00	164.00	105.00	157.00	424	55.00	199.00	127.00	190.00
275	36.00	129.00	83.00	123.00	350	46.00	164.00	105.00	157.00	425	55.00	199.00	128.00	191.00
276	36.00	129.00	83.00	124.00	351	46.00	164.00	105.00	157.00	426	55.00	200.00	128.00	191.00
277	36.00	130.00	83.00	124.00	352	46.00	165.00	106.00	158.00	427	56.00	200.00	128.00	192.00
278	36.00	130.00	83.00	125.00	353	46.00	165.00	106.00	158.00	428	56.00	201.00	128.00	192.00
279	36.00	131.00	84.00	125.00	354	46.00	166.00	106.00	159.00	429	56.00	201.00	129.00	193.00
280	36.00	131.00	84.00	126.00	355	46.00	166.00	107.00	159.00	430	56.00	202.00	129.00	193.00
281	37.00	132.00	84.00	126.00	356	46.00	167.00	107.00	160.00	431	56.00	202.00	129.00	193.00
282	37.00	132.00	85.00	126.00	357	46.00	167.00	107.00	160.00	432	56.00	203.00	130.00	194.00
283	37.00	133.00	85.00	127.00	358	47.00	168.00	107.00	161.00	433	56.00	203.00	130.00	194.00
284	37.00	133.00	85.00	127.00	359	47.00	168.00	108.00	161.00	434	56.00	203.00	130.00	195.00
285	37.00	133.00	86.00	128.00	360	47.00	169.00	108.00	162.00	435	57.00	204.00	131.00	195.00

Earnings	Amount to be withheld			
	Resident with tax file number	Resident with no tax file number	Foreign resident with tax file number	Foreign resident with no tax file number
1 \$	2 \$	3 \$	4 \$	5 \$
436	57.00	204.00	131.00	196.00
437	57.00	205.00	131.00	196.00
438	57.00	205.00	131.00	197.00
439	57.00	206.00	132.00	197.00
440	57.00	206.00	132.00	198.00
441	57.00	207.00	132.00	198.00
442	57.00	207.00	133.00	198.00
443	58.00	208.00	133.00	199.00
444	58.00	208.00	133.00	199.00
445	58.00	209.00	134.00	200.00
446	58.00	209.00	134.00	200.00
447	58.00	210.00	134.00	201.00
448	58.00	210.00	134.00	201.00
449	58.00	211.00	135.00	202.00
450	59.00	211.00	135.00	202.00
451	59.00	211.00	135.00	202.00
452	59.00	212.00	136.00	203.00
453	59.00	212.00	136.00	203.00
454	59.00	213.00	136.00	204.00
455	59.00	213.00	137.00	204.00
456	59.00	214.00	137.00	205.00
457	59.00	214.00	137.00	205.00
458	60.00	215.00	137.00	206.00
459	60.00	215.00	138.00	206.00
460	60.00	216.00	138.00	207.00
461	60.00	216.00	138.00	207.00
462	60.00	217.00	139.00	207.00
463	60.00	217.00	139.00	208.00
464	60.00	218.00	139.00	208.00
465	60.00	218.00	140.00	209.00
466	61.00	219.00	140.00	209.00
467	61.00	219.00	140.00	210.00
468	61.00	219.00	140.00	210.00
469	61.00	220.00	141.00	211.00
470	61.00	220.00	141.00	211.00
471	61.00	221.00	141.00	211.00
472	61.00	221.00	142.00	212.00
473	61.00	222.00	142.00	212.00
474	62.00	222.00	142.00	213.00
475	62.00	223.00	143.00	213.00
476	62.00	223.00	143.00	214.00
477	62.00	224.00	143.00	214.00
478	62.00	224.00	143.00	215.00
479	62.00	225.00	144.00	215.00
480	62.00	225.00	144.00	216.00
481	63.00	226.00	144.00	216.00
482	63.00	226.00	145.00	216.00
483	63.00	227.00	145.00	217.00
484	63.00	227.00	145.00	217.00
485	63.00	227.00	146.00	218.00
486	63.00	228.00	146.00	218.00
487	63.00	228.00	146.00	219.00
488	63.00	229.00	146.00	219.00
489	64.00	229.00	147.00	220.00
490	64.00	230.00	147.00	220.00
491	64.00	230.00	147.00	220.00
492	64.00	231.00	148.00	221.00
493	64.00	231.00	148.00	221.00
494	64.00	232.00	148.00	222.00
495	64.00	232.00	149.00	222.00
496	64.00	233.00	149.00	223.00
497	65.00	233.00	149.00	223.00
498	65.00	234.00	149.00	224.00
499	65.00	234.00	150.00	224.00
500	65.00	235.00	150.00	225.00
501	65.00	235.00	150.00	225.00
502	65.00	235.00	151.00	225.00
503	65.00	236.00	151.00	226.00
504	66.00	236.00	151.00	226.00
505	66.00	237.00	152.00	227.00
506	66.00	237.00	152.00	227.00
507	66.00	238.00	152.00	228.00
508	66.00	238.00	152.00	228.00
509	66.00	239.00	153.00	229.00
510	66.00	239.00	153.00	229.00

Earnings	Amount to be withheld			
	Resident with tax file number	Resident with no tax file number	Foreign resident with tax file number	Foreign resident with no tax file number
1 \$	2 \$	3 \$	4 \$	5 \$
511	66.00	240.00	153.00	229.00
512	67.00	240.00	154.00	230.00
513	67.00	241.00	154.00	230.00
514	67.00	241.00	154.00	231.00
515	67.00	242.00	155.00	231.00
516	67.00	242.00	155.00	232.00
517	67.00	242.00	155.00	232.00
518	67.00	243.00	155.00	233.00
519	67.00	243.00	156.00	233.00
520	68.00	244.00	156.00	234.00
521	68.00	244.00	156.00	234.00
522	68.00	245.00	157.00	234.00
523	68.00	245.00	157.00	235.00
524	68.00	246.00	157.00	235.00
525	68.00	246.00	158.00	236.00
526	68.00	247.00	158.00	236.00
527	69.00	247.00	158.00	237.00
528	69.00	248.00	158.00	237.00
529	69.00	248.00	159.00	238.00
530	69.00	249.00	159.00	238.00
531	69.00	249.00	159.00	238.00
532	69.00	250.00	160.00	239.00
533	69.00	250.00	160.00	239.00
534	69.00	250.00	160.00	240.00
535	70.00	251.00	161.00	240.00
536	70.00	251.00	161.00	241.00
537	70.00	252.00	161.00	241.00
538	70.00	252.00	161.00	242.00
539	70.00	253.00	162.00	242.00
540	70.00	253.00	162.00	243.00
541	70.00	254.00	162.00	243.00
542	70.00	254.00	163.00	243.00
543	71.00	255.00	163.00	244.00
544	71.00	255.00	163.00	244.00
545	71.00	256.00	164.00	245.00
546	71.00	256.00	164.00	245.00
547	71.00	257.00	164.00	246.00
548	71.00	257.00	164.00	246.00
549	71.00	258.00	165.00	247.00
550	72.00	258.00	165.00	247.00
551	72.00	258.00	165.00	247.00
552	72.00	259.00	166.00	248.00
553	72.00	259.00	166.00	248.00
554	72.00	260.00	166.00	249.00
555	72.00	260.00	167.00	249.00
556	72.00	261.00	167.00	250.00
557	72.00	261.00	167.00	250.00
558	73.00	262.00	167.00	251.00
559	73.00	262.00	168.00	251.00
560	73.00	263.00	168.00	252.00
561	73.00	263.00	168.00	252.00
562	73.00	264.00	169.00	252.00
563	73.00	264.00	169.00	253.00
564	73.00	265.00	169.00	253.00
565	73.00	265.00	170.00	254.00
566	74.00	266.00	170.00	254.00
567	74.00	266.00	170.00	255.00
568	74.00	266.00	170.00	255.00
569	74.00	267.00	171.00	256.00
570	74.00	267.00	171.00	256.00
571	74.00	268.00	171.00	256.00
572	74.00	268.00	172.00	257.00
573	74.00	269.00	172.00	257.00
574	75.00	269.00	172.00	258.00
575	75.00	270.00	173.00	258.00
576	75.00	270.00	173.00	259.00
577	75.00	271.00	173.00	259.00
578	75.00	271.00	173.00	260.00
579	75.00	272.00	174.00	260.00
580	75.00	272.00	174.00	261.00
581	76.00	273.00	174.00	261.00
582	76.00	273.00	175.00	261.00
583	76.00	274.00	175.00	262.00
584	76.00	274.00	175.00	262.00
585	76.00	274.00	176.00	263.00

Earnings	Amount to be withheld			
	Resident with tax file number	Resident with no tax file number	Foreign resident with tax file number	Foreign resident with no tax file number
1 \$	2 \$	3 \$	4 \$	5 \$
586	76.00	275.00	176.00	263.00
587	76.00	275.00	176.00	264.00
588	76.00	276.00	176.00	264.00
589	77.00	276.00	177.00	265.00
590	77.00	277.00	177.00	265.00
591	77.00	277.00	177.00	265.00
592	77.00	278.00	178.00	266.00
593	77.00	278.00	178.00	266.00
594	77.00	279.00	178.00	267.00
595	77.00	279.00	179.00	267.00
596	77.00	280.00	179.00	268.00
597	78.00	280.00	179.00	268.00
598	78.00	281.00	179.00	269.00
599	78.00	281.00	180.00	269.00
600	78.00	282.00	180.00	270.00
601	78.00	282.00	180.00	270.00
602	78.00	282.00	181.00	270.00
603	78.00	283.00	181.00	271.00
604	79.00	283.00	181.00	271.00
605	79.00	284.00	182.00	272.00
606	79.00	284.00	182.00	272.00
607	79.00	285.00	182.00	273.00
608	79.00	285.00	182.00	273.00
609	79.00	286.00	183.00	274.00
610	79.00	286.00	183.00	274.00
611	79.00	287.00	183.00	274.00
612	80.00	287.00	184.00	275.00
613	80.00	288.00	184.00	275.00
614	80.00	288.00	184.00	276.00
615	80.00	289.00	185.00	276.00
616	80.00	289.00	185.00	277.00
617	80.00	289.00	185.00	277.00
618	80.00	290.00	185.00	278.00
619	80.00	290.00	186.00	278.00
620	81.00	291.00	186.00	279.00
621	81.00	291.00	186.00	279.00
622	81.00	292.00	187.00	279.00
623	81.00	292.00	187.00	280.00
624	81.00	293.00	187.00	280.00
625	81.00	293.00	188.00	281.00
626	81.00	294.00	188.00	281.00
627	82.00	294.00	188.00	282.00
628	82.00	295.00	188.00	282.00
629	82.00	295.00	189.00	283.00
630	82.00	296.00	189.00	283.00
631	82.00	296.00	189.00	283.00
632	82.00	297.00	190.00	284.00
633	82.00	297.00	190.00	284.00
634	82.00	297.00	190.00	285.00
635	83.00	298.00	191.00	285.00
636	83.00	298.00	191.00	286.00
637	83.00	299.00	191.00	286.00
638	83.00	299.00	191.00	287.00
639	83.00	300.00	192.00	287.00
640	83.00	300.00	192.00	288.00
641	83.00	301.00	192.00	288.00
642	83.00	301.00	193.00	288.00
643	84.00	302.00	193.00	289.00
644	84.00	302.00	193.00	289.00
64				

Earnings	Amount to be withheld				Earnings	Amount to be withheld				Earnings	Amount to be withheld			
	Resident with tax file number	Resident with no tax file number	Foreign resident with tax file number	Foreign resident with no tax file number		Resident with tax file number	Resident with no tax file number	Foreign resident with tax file number	Foreign resident with no tax file number		Resident with tax file number	Resident with no tax file number	Foreign resident with tax file number	Foreign resident with no tax file number
1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
661	86.00	310.00	198.00	297.00	676	88.00	317.00	203.00	304.00	691	90.00	324.00	207.00	310.00
662	86.00	311.00	199.00	297.00	677	88.00	318.00	203.00	304.00	692	90.00	325.00	208.00	311.00
663	86.00	311.00	199.00	298.00	678	88.00	318.00	203.00	305.00	693	90.00	325.00	208.00	311.00
664	86.00	312.00	199.00	298.00	679	88.00	319.00	204.00	305.00	694	90.00	326.00	208.00	312.00
665	86.00	312.00	200.00	299.00	680	88.00	319.00	204.00	306.00	695	90.00	326.00	209.00	312.00
666	87.00	313.00	200.00	299.00	681	89.00	320.00	204.00	306.00	696	90.00	327.00	209.00	313.00
667	87.00	313.00	200.00	300.00	682	89.00	320.00	205.00	306.00	697	91.00	327.00	209.00	313.00
668	87.00	313.00	200.00	300.00	683	89.00	321.00	205.00	307.00	698	91.00	328.00	209.00	314.00
669	87.00	314.00	201.00	301.00	684	89.00	321.00	205.00	307.00	699	91.00	328.00	210.00	314.00
670	87.00	314.00	201.00	301.00	685	89.00	321.00	206.00	308.00	700	91.00	329.00	210.00	315.00
671	87.00	315.00	201.00	301.00	686	89.00	322.00	206.00	308.00					
672	87.00	315.00	202.00	302.00	687	89.00	322.00	206.00	309.00					
673	87.00	316.00	202.00	302.00	688	89.00	323.00	206.00	309.00					
674	88.00	316.00	202.00	303.00	689	90.00	323.00	207.00	310.00					
675	88.00	317.00	203.00	303.00	690	90.00	324.00	207.00	310.00					

Where your employee's earnings exceed \$700 the withholding amount is calculated as follows:

Resident

- with a TFN - \$91 + 13 cents for each \$1 of earnings in excess of \$700, rounded to the nearest dollar
- with no TFN - \$329 + 47 cents for each \$1 of earnings in excess of \$700, ignoring cents.

Foreign resident

- with a TFN - \$210 + 30 cents for each \$1 of earnings in excess of \$700, rounded to the nearest dollar
- with no TFN - \$315 + 45 cents for each \$1 of earnings in excess of \$700, ignoring cents.

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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