

# Tax table for daily and casual workers

Incorporating Medicare levy and temporary flood and cyclone reconstruction levy (flood levy), including statement of formulas



**FOR PAYMENTS MADE ON OR AFTER 1 JULY 2011 TO 30 JUNE 2012.**



If you have payees who have claimed the flood levy exemption, use *Tax table for daily and casual workers – flood levy exemption* (NAT 1024E).



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?

- Do not use this table if your payee has claimed the flood levy exemption. Use *Tax Table for daily and casual workers – flood levy exemption* (NAT 1024E).

This table should be used if you make any of the following payments to payees on a daily or casual basis:

- salary, wages, allowances and leave loading paid to employees
- paid parental leave to an eligible worker
- director's fees
- salary and allowances paid to office holders (including Members of Parliament, statutory office holders, defence force members and police officers)
- payments to labour hire workers
- payments to religious practitioners.

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

### EXAMPLE

Peter works on a casual basis as a bartender for two separate entities during the week and is paid on an hourly basis. Both employers should use the daily rates tax table to calculate withholding from payments made for the hours worked.

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

## FLOOD LEVY

The government introduced a temporary flood and cyclone reconstruction levy (flood levy) applying to income for the 2011–12 financial year only.

Individual payees, both residents and foreign residents who have a taxable income over \$50,000 in the 2011–12 year will have to pay the flood levy.

Some payees will be exempt from the flood levy if they have been affected by a natural disaster.

- If your payee wants to claim an exemption from paying the flood levy, they will need to complete a *Flood levy exemption declaration* (NAT 73797).
- For more information about the flood levy visit [www.ato.gov.au/floodlevy](http://www.ato.gov.au/floodlevy)

The table below outlines the flood levy rates for the 2011–12 year.

Taxable income	Flood levy on this income
\$0 to \$50,000	Nil
\$50,001 to \$100,000	Half a cent for each \$1 over \$50,000
Over \$100,000	\$250 plus 1c for each \$1 over \$100,000

- The flood levy rates have been incorporated into the amounts you withhold using this table.

## TAX FILE NUMBER (TFN) DECLARATIONS

The answers payees provide on a *Tax file number declaration* (NAT 3092) primarily determine the amount to be withheld from payments. A *Tax file number declaration* applies to payments made after the declaration is provided to you. A later declaration provided by a payee overrides an earlier declaration.

If a payee does not give you a valid *Tax file number declaration* within **14 days** of starting a payer/payee relationship, you must fill in a *Tax file number declaration* with all available details of the payee and send it to the Australian Taxation Office (ATO).

### NO TFN PROVIDED

You must withhold 46.5% from a payment made to a resident payee and 45% from a foreign resident payee (ignoring any cents) who **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 ATO.

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 ATO, the payee has **28 days** to give you their TFN.

If a payee has not given you their TFN within **28 days**, you must withhold 46.5% from a payment made to a resident payee and 45% from a foreign resident payee from all payments (ignoring any cents) unless the ATO tells you not to.

- Do not allow for any tax offsets or Medicare levy adjustment. Do not add amounts for flood levy, Higher Education Loan Program (HELP) or Student Financial Supplement Scheme (SFSS).

## WITHHOLDING DECLARATIONS

A payee may use a *Withholding declaration* (NAT 3093) to advise their entitlement to a tax offset, which they choose to claim through reduced withholding.

Payees can also use withholding declarations to advise you of changes to their situation since providing a valid *Tax file number declaration*, which may affect the amount to be withheld from their payments.

Changes which may affect the amount to be withheld include:

- becoming or ceasing to be an Australian resident for tax purposes
- claiming or discontinuing a claim for the tax-free threshold
- advising a HELP or SFSS debt, or changes to them
- entitlement to a senior Australians tax offset, and
- upward variation to increase the rate or amount to be withheld.

Payees may wish to claim the flood levy exemption by completing the *Flood levy exemption declaration* (NAT 73797).

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 generally cannot claim tax offsets. They may be entitled to claim a zone or overseas forces offset in limited circumstances. If a foreign resident payee has claimed any tax offsets on the *Tax file declaration*, do not make any adjustment to the amount to be withheld.

## WITHHOLDING AMOUNTS FOR LOW INCOME PAYEES

Withholding amounts have been adjusted to allow payees who are eligible for the low income tax offset (LITO) to receive 70% of their entitlement through decreased withholding. If the payee is eligible, they will receive the balance of their entitlement when they lodge their tax return.

The maximum amount of LITO is \$1,500.

## FAMILY TAX BENEFIT

Family tax benefit can no longer be claimed through the tax system. Claims should be made through the Family Assistance Office.

## TAX OFFSETS

Payees who choose to claim their entitlement to a tax offset through reduced withholding, must provide you with a *Withholding declaration*. Tax offsets include:

- dependent spouse
- zone
- parent, spouse's parent or invalid relative
- housekeeper, and
- child-housekeeper.

If a payee claims a tax offset, reduce the amount to be withheld from their earnings by the daily value of the tax offset. The daily value is 0.38% of the amount claimed, rounded to the nearest dollar.

❗ Do not allow for any tax offsets for foreign resident rates or when no TFN has been provided.

## HOW TO WORK OUT WITHHOLDING AMOUNTS

- 1 Disregarding any cents, find the payee's earnings in **column 1** of the table on page 3 and find the corresponding amount to be withheld from **column 2**.
- 2 If the payee has claimed any tax offsets, determine the daily value of the tax offsets (see 'Tax offsets' on page 3). Subtract the daily value of the tax offsets from the amount to be withheld found in step 1.

## EXAMPLE

A payee earns \$193.62 and claims tax offsets of \$500. Disregarding cents, find \$193 in column 1 of the table and find the corresponding amount to be withheld in column 2 of \$34.00. Reduce this amount by the daily value of the tax offsets of \$2.00 (\$500 × 0.0038 rounded to the nearest dollar).

The final withholding amount is \$32.00 (\$34.00 – \$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 tax table is available from [www.ato.gov.au/taxtables](http://www.ato.gov.au/taxtables)

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

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

**TABLE A: Scale 7 – claiming the tax-free threshold**

Weekly earnings (x) less than	a	b
\$246	—	—
\$362	0.1500	36.9231
\$426	0.2500	73.1519
\$576	0.1650	36.9239
\$711	0.1930	53.0778
\$961	0.3430	159.8086
\$1,298	0.3480	164.6163
\$1,538	0.3200	128.2701
\$1,923	0.3900	235.9624
\$3,461	0.3950	245.5778
\$3,461 & over	0.4750	522.5009

To work out withholding amounts using the formulas:

- 1 Multiply earnings (ignoring any cents) by five to derive the weekly equivalent. Add 99 cents to the result.
- 2 Calculate the weekly amount by applying the coefficients at Table A, rounding to the nearest dollar. Divide this amount by five to convert it to the daily equivalent. Round the daily withholding amount to the nearest dollar.

Where a payee is **not** claiming the tax-free threshold, substitute the coefficients from Scale 1 found in *Statement of formulas for calculating amounts to be withheld* (NAT 1004). Where the payee is entitled to the senior Australian tax offset, substitute the appropriate coefficients from *Tax table for senior Australians* (NAT 4466).

## ACCOUNTING SOFTWARE

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

## PAYG WITHHOLDING PUBLICATIONS

All PAYG withholding tax tables and other PAYG publications can be accessed quickly and easily from [www.ato.gov.au](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), *Withholding declaration* (NAT 3093), and the *Flood levy exemption declaration* (NAT 73797).

**SPECIAL DAILY RATES TAX TABLE**

Earnings		Earnings		Earnings		Earnings		Earnings		Earnings		Earnings	
1	Amount to be withheld	1	Amount to be withheld	1	Amount to be withheld	1	Amount to be withheld	1	Amount to be withheld	1	Amount to be withheld	1	Amount to be withheld
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
51	—	131	15.00	211	41.00	291	68.00	371	98.00	451	129.00	531	161.00
52	—	132	15.00	212	41.00	292	68.00	372	98.00	452	130.00	532	161.00
53	1.00	133	15.00	213	41.00	293	68.00	373	98.00	453	130.00	533	161.00
54	1.00	134	15.00	214	42.00	294	68.00	374	99.00	454	130.00	534	162.00
55	1.00	135	15.00	215	42.00	295	69.00	375	99.00	455	131.00	535	162.00
56	1.00	136	16.00	216	42.00	296	69.00	376	100.00	456	131.00	536	163.00
57	1.00	137	16.00	217	43.00	297	69.00	377	100.00	457	131.00	537	163.00
58	1.00	138	16.00	218	43.00	298	70.00	378	100.00	458	132.00	538	163.00
59	1.00	139	16.00	219	43.00	299	70.00	379	101.00	459	132.00	539	164.00
60	2.00	140	16.00	220	44.00	300	70.00	380	101.00	460	133.00	540	164.00
61	2.00	141	17.00	221	44.00	301	71.00	381	101.00	461	133.00	541	165.00
62	2.00	142	17.00	222	44.00	302	71.00	382	102.00	462	133.00	542	165.00
63	2.00	143	17.00	223	45.00	303	71.00	383	102.00	463	134.00	543	165.00
64	2.00	144	17.00	224	45.00	304	72.00	384	103.00	464	134.00	544	166.00
65	2.00	145	18.00	225	45.00	305	72.00	385	103.00	465	135.00	545	166.00
66	3.00	146	18.00	226	46.00	306	72.00	386	103.00	466	135.00	546	167.00
67	3.00	147	19.00	227	46.00	307	73.00	387	104.00	467	135.00	547	167.00
68	3.00	148	19.00	228	46.00	308	73.00	388	104.00	468	136.00	548	167.00
69	3.00	149	19.00	229	47.00	309	73.00	389	105.00	469	136.00	549	168.00
70	3.00	150	20.00	230	47.00	310	74.00	390	105.00	470	137.00	550	168.00
71	3.00	151	20.00	231	48.00	311	74.00	391	105.00	471	137.00	551	169.00
72	3.00	152	20.00	232	48.00	312	75.00	392	106.00	472	137.00	552	169.00
73	4.00	153	21.00	233	48.00	313	75.00	393	106.00	473	138.00	553	169.00
74	4.00	154	21.00	234	49.00	314	75.00	394	107.00	474	138.00	554	170.00
75	4.00	155	21.00	235	49.00	315	76.00	395	107.00	475	139.00	555	170.00
76	4.00	156	22.00	236	49.00	316	76.00	396	107.00	476	139.00	556	171.00
77	5.00	157	22.00	237	50.00	317	77.00	397	108.00	477	139.00	557	171.00
78	5.00	158	22.00	238	50.00	318	77.00	398	108.00	478	140.00	558	171.00
79	5.00	159	23.00	239	50.00	319	77.00	399	109.00	479	140.00	559	172.00
80	5.00	160	23.00	240	51.00	320	78.00	400	109.00	480	141.00	560	172.00
81	6.00	161	23.00	241	51.00	321	78.00	401	109.00	481	141.00	561	173.00
82	6.00	162	24.00	242	51.00	322	78.00	402	110.00	482	141.00	562	173.00
83	6.00	163	24.00	243	52.00	323	79.00	403	110.00	483	142.00	563	173.00
84	6.00	164	24.00	244	52.00	324	79.00	404	111.00	484	142.00	564	174.00
85	7.00	165	25.00	245	52.00	325	80.00	405	111.00	485	143.00	565	174.00
86	7.00	166	25.00	246	53.00	326	80.00	406	111.00	486	143.00	566	175.00
87	7.00	167	25.00	247	53.00	327	80.00	407	112.00	487	143.00	567	175.00
88	7.00	168	26.00	248	53.00	328	81.00	408	112.00	488	144.00	568	175.00
89	7.00	169	26.00	249	54.00	329	81.00	409	113.00	489	144.00	569	176.00
90	7.00	170	26.00	250	54.00	330	82.00	410	113.00	490	145.00	570	176.00
91	8.00	171	27.00	251	54.00	331	82.00	411	113.00	491	145.00	571	177.00
92	8.00	172	27.00	252	55.00	332	82.00	412	114.00	492	145.00	572	177.00
93	8.00	173	27.00	253	55.00	333	83.00	413	114.00	493	146.00	573	177.00
94	8.00	174	28.00	254	56.00	334	83.00	414	114.00	494	146.00	574	178.00
95	8.00	175	28.00	255	56.00	335	84.00	415	115.00	495	146.00	575	178.00
96	8.00	176	28.00	256	56.00	336	84.00	416	115.00	496	147.00	576	178.00
97	9.00	177	29.00	257	57.00	337	84.00	417	116.00	497	147.00	577	179.00
98	9.00	178	29.00	258	57.00	338	85.00	418	116.00	498	148.00	578	179.00
99	9.00	179	30.00	259	57.00	339	85.00	419	116.00	499	148.00	579	180.00
100	9.00	180	30.00	260	58.00	340	85.00	420	117.00	500	148.00	580	180.00
101	9.00	181	30.00	261	58.00	341	86.00	421	117.00	501	149.00	581	180.00
102	9.00	182	31.00	262	58.00	342	86.00	422	118.00	502	149.00	582	181.00
103	10.00	183	31.00	263	59.00	343	87.00	423	118.00	503	150.00	583	181.00
104	10.00	184	31.00	264	59.00	344	87.00	424	118.00	504	150.00	584	182.00
105	10.00	185	32.00	265	59.00	345	87.00	425	119.00	505	150.00	585	182.00
106	10.00	186	32.00	266	60.00	346	88.00	426	119.00	506	151.00	586	182.00
107	10.00	187	32.00	267	60.00	347	88.00	427	120.00	507	151.00	587	183.00
108	10.00	188	33.00	268	60.00	348	89.00	428	120.00	508	152.00	588	183.00
109	11.00	189	33.00	269	60.00	349	89.00	429	120.00	509	152.00	589	184.00
110	11.00	190	33.00	270	61.00	350	89.00	430	121.00	510	152.00	590	184.00
111	11.00	191	34.00	271	61.00	351	90.00	431	121.00	511	153.00	591	184.00
112	11.00	192	34.00	272	61.00	352	90.00	432	122.00	512	153.00	592	185.00
113	11.00	193	34.00	273	62.00	353	91.00	433	122.00	513	154.00	593	185.00
114	11.00	194	35.00	274	62.00	354	91.00	434	122.00	514	154.00	594	186.00
115	12.00	195	35.00	275	62.00	355	91.00	435	123.00	515	154.00	595	186.00
116	12.00	196	35.00	276	63.00	356	92.00	436	123.00	516	155.00	596	186.00
117	12.00	197	36.00	277	63.00	357	92.00	437	124.00	517	155.00	597	187.00
118	12.00	198	36.00	278	63.00	358	93.00	438	124.00	518	156.00	598	187.00
119	12.00	199	36.00	279	64.00	359	93.00	439	124.00	519	156.00	599	188.00
120	13.00	200	37.00	280	64.00	360	93.00	440	125.00	520	156.00	600	188.00
121	13.00	201	37.00	281	64.00	361	94.00	441	125.00	521	157.00	601	188.00
122	13.00	202	37.00	282	65.00	362	94.00	442	126.00	522	157.00	602	189.00
123	13.00	203	38.00	283	65.00	363	94.00	443	126.00	523	158.00	603	189.00
124	13.00	204	38.00	284	65.00	364	95.00	444	126.00	524	158.00	604	190.00
125	14.00	205	38.00	285	66.00	365	95.00	445	127.00	525	158.00	605	190.00
126	14.00	206	39.00	286	66.00	366	96.00	446	127.00	526	159.00	606	190.00
127	14.00	207	39.00	287	66.00	367	96.00	447	128.00	527	159.00	607	191.00
128	14.00	208	40.00	288	67.00	368	96.00	448	128.00	528	160.00	608	191.00
129	14.00	209	40.00	289	67.00	369	97.00	449	128.00	529	160.00	609	192.00
130	15.00	210	40.00	290	67.00	370	97.00	450	129.00	530	160.00	610	192.00

**SPECIAL DAILY RATES TAX TABLE**

Earnings		Earnings		Earnings		Earnings		Earnings		Earnings		Earnings	
1	Amount to be withheld	1	Amount to be withheld	1	Amount to be withheld	1	Amount to be withheld	1	Amount to be withheld	1	Amount to be withheld	1	Amount to be withheld
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
611	192.00	691	224.00	771	262.00	851	300.00	931	338.00	1011	376.00	1091	414.00
612	193.00	692	224.00	772	262.00	852	300.00	932	338.00	1012	376.00	1092	414.00
613	193.00	693	225.00	773	263.00	853	301.00	933	339.00	1013	377.00	1093	415.00
614	193.00	694	225.00	774	263.00	854	301.00	934	339.00	1014	377.00	1094	415.00
615	194.00	695	226.00	775	264.00	855	302.00	935	340.00	1015	378.00	1095	416.00
616	194.00	696	226.00	776	264.00	856	302.00	936	340.00	1016	378.00	1096	416.00
617	195.00	697	227.00	777	265.00	857	303.00	937	341.00	1017	379.00	1097	417.00
618	195.00	698	227.00	778	265.00	858	303.00	938	341.00	1018	379.00	1098	417.00
619	195.00	699	228.00	779	266.00	859	304.00	939	342.00	1019	380.00	1099	418.00
620	196.00	700	228.00	780	266.00	860	304.00	940	342.00	1020	380.00	1100	418.00
621	196.00	701	229.00	781	267.00	861	305.00	941	343.00	1021	381.00	1101	419.00
622	197.00	702	229.00	782	267.00	862	305.00	942	343.00	1022	381.00	1102	419.00
623	197.00	703	230.00	783	268.00	863	306.00	943	344.00	1023	382.00	1103	420.00
624	197.00	704	230.00	784	268.00	864	306.00	944	344.00	1024	382.00	1104	420.00
625	198.00	705	230.00	785	268.00	865	306.00	945	344.00	1025	382.00	1105	420.00
626	198.00	706	231.00	786	269.00	866	307.00	946	345.00	1026	383.00	1106	421.00
627	199.00	707	231.00	787	269.00	867	307.00	947	345.00	1027	383.00	1107	421.00
628	199.00	708	232.00	788	270.00	868	308.00	948	346.00	1028	384.00	1108	422.00
629	199.00	709	232.00	789	270.00	869	308.00	949	346.00	1029	384.00	1109	422.00
630	200.00	710	233.00	790	271.00	870	309.00	950	347.00	1030	385.00	1110	423.00
631	200.00	711	233.00	791	271.00	871	309.00	951	347.00	1031	385.00	1111	423.00
632	201.00	712	234.00	792	272.00	872	310.00	952	348.00	1032	386.00	1112	424.00
633	201.00	713	234.00	793	272.00	873	310.00	953	348.00	1033	386.00	1113	424.00
634	201.00	714	235.00	794	273.00	874	311.00	954	349.00	1034	387.00	1114	425.00
635	202.00	715	235.00	795	273.00	875	311.00	955	349.00	1035	387.00	1115	425.00
636	202.00	716	236.00	796	274.00	876	312.00	956	350.00	1036	388.00	1116	426.00
637	203.00	717	236.00	797	274.00	877	312.00	957	350.00	1037	388.00	1117	426.00
638	203.00	718	237.00	798	275.00	878	313.00	958	351.00	1038	389.00	1118	427.00
639	203.00	719	237.00	799	275.00	879	313.00	959	351.00	1039	389.00	1119	427.00
640	204.00	720	238.00	800	276.00	880	314.00	960	352.00	1040	390.00	1120	428.00
641	204.00	721	238.00	801	276.00	881	314.00	961	352.00	1041	390.00	1121	428.00
642	205.00	722	239.00	802	277.00	882	315.00	962	353.00	1042	391.00	1122	429.00
643	205.00	723	239.00	803	277.00	883	315.00	963	353.00	1043	391.00	1123	429.00
644	205.00	724	239.00	804	277.00	884	315.00	964	353.00	1044	391.00	1124	429.00
645	206.00	725	240.00	805	278.00	885	316.00	965	354.00	1045	392.00	1125	430.00
646	206.00	726	240.00	806	278.00	886	316.00	966	354.00	1046	392.00	1126	430.00
647	207.00	727	241.00	807	279.00	887	317.00	967	355.00	1047	393.00	1127	431.00
648	207.00	728	241.00	808	279.00	888	317.00	968	355.00	1048	393.00	1128	431.00
649	207.00	729	242.00	809	280.00	889	318.00	969	356.00	1049	394.00	1129	432.00
650	208.00	730	242.00	810	280.00	890	318.00	970	356.00	1050	394.00	1130	432.00
651	208.00	731	243.00	811	281.00	891	319.00	971	357.00	1051	395.00	1131	433.00
652	209.00	732	243.00	812	281.00	892	319.00	972	357.00	1052	395.00	1132	433.00
653	209.00	733	244.00	813	282.00	893	320.00	973	358.00	1053	396.00	1133	434.00
654	209.00	734	244.00	814	282.00	894	320.00	974	358.00	1054	396.00	1134	434.00
655	210.00	735	245.00	815	283.00	895	321.00	975	359.00	1055	397.00	1135	435.00
656	210.00	736	245.00	816	283.00	896	321.00	976	359.00	1056	397.00	1136	435.00
657	210.00	737	246.00	817	284.00	897	322.00	977	360.00	1057	398.00	1137	436.00
658	211.00	738	246.00	818	284.00	898	322.00	978	360.00	1058	398.00	1138	436.00
659	211.00	739	247.00	819	285.00	899	323.00	979	361.00	1059	399.00	1139	437.00
660	212.00	740	247.00	820	285.00	900	323.00	980	361.00	1060	399.00	1140	437.00
661	212.00	741	248.00	821	286.00	901	324.00	981	362.00	1061	400.00	1141	438.00
662	212.00	742	248.00	822	286.00	902	324.00	982	362.00	1062	400.00	1142	438.00
663	213.00	743	249.00	823	287.00	903	325.00	983	363.00	1063	401.00	1143	439.00
664	213.00	744	249.00	824	287.00	904	325.00	984	363.00	1064	401.00	1144	439.00
665	214.00	745	249.00	825	287.00	905	325.00	985	363.00	1065	401.00	1145	439.00
666	214.00	746	250.00	826	288.00	906	326.00	986	364.00	1066	402.00	1146	440.00
667	214.00	747	250.00	827	288.00	907	326.00	987	364.00	1067	402.00	1147	440.00
668	215.00	748	251.00	828	289.00	908	327.00	988	365.00	1068	403.00	1148	441.00
669	215.00	749	251.00	829	289.00	909	327.00	989	365.00	1069	403.00	1149	441.00
670	216.00	750	252.00	830	290.00	910	328.00	990	366.00	1070	404.00	1150	442.00
671	216.00	751	252.00	831	290.00	911	328.00	991	366.00	1071	404.00	1151	442.00
672	216.00	752	253.00	832	291.00	912	329.00	992	367.00	1072	405.00	1152	443.00
673	217.00	753	253.00	833	291.00	913	329.00	993	367.00	1073	405.00	1153	443.00
674	217.00	754	254.00	834	292.00	914	330.00	994	368.00	1074	406.00	1154	444.00
675	218.00	755	254.00	835	292.00	915	330.00	995	368.00	1075	406.00	1155	444.00
676	218.00	756	255.00	836	293.00	916	331.00	996	369.00	1076	407.00	1156	445.00
677	218.00	757	255.00	837	293.00	917	331.00	997	369.00	1077	407.00	1157	445.00
678	219.00	758	256.00	838	294.00	918	332.00	998	370.00	1078	408.00	1158	446.00
679	219.00	759	256.00	839	294.00	919	332.00	999	370.00	1079	408.00	1159	446.00
680	220.00	760	257.00	840	295.00	920	333.00	1000	371.00	1080	409.00	1160	447.00
681	220.00	761	257.00	841	295.00	921	333.00	1001	371.00	1081	409.00	1161	447.00
682	220.00	762	258.00	842	296.00	922	334.00	1002	372.00	1082	410.00	1162	448.00
683	221.00	763	258.00	843	296.00	923	334.00	1003	372.00	1083	410.00	1163	448.00
684	221.00	764	258.00	844	296.00	924	334.00	1004	372.00	1084	410.00	1164	448.00
685	222.00	765	259.00	845	297.00	925	335.00	1005	373.00	1085	411.00	1165	449.00
686	222.00	766	259.00	846	297.00	926	335.00	1006	373.00	1086	411.00	1166	449.00
687	222.00	767	260.00	847	298.00	927	336.00	1007	374.00	1087	412.00	1167	450.00
688	223.00	768	260.00	848	298.00	928	336.00	1008	374.00	1088	412.00	1168	450.00
689	223.00	769	261.00	849	299.00	929	337.00	1009	375.00	1089	413.00	1169	451.00
690	224.00	770	261.00	850	299.00	930	337.00	1010	375.00	1090	413.00	1170	451.00

**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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1171	452.00	1221	476.00	1271	499.00	1321	523.00	1371	547.00	1421	571.00	1471	594.00						
1172	452.00	1222	476.00	1272	500.00	1322	524.00	1372	547.00	1422	571.00	1472	595.00						
1173	453.00	1223	477.00	1273	500.00	1323	524.00	1373	548.00	1423	572.00	1473	595.00						
1174	453.00	1224	477.00	1274	501.00	1324	524.00	1374	548.00	1424	572.00	1474	596.00						
1175	454.00	1225	477.00	1275	501.00	1325	525.00	1375	549.00	1425	572.00	1475	596.00						
1176	454.00	1226	478.00	1276	502.00	1326	525.00	1376	549.00	1426	573.00	1476	597.00						
1177	455.00	1227	478.00	1277	502.00	1327	526.00	1377	550.00	1427	573.00	1477	597.00						
1178	455.00	1228	479.00	1278	503.00	1328	526.00	1378	550.00	1428	574.00	1478	598.00						
1179	456.00	1229	479.00	1279	503.00	1329	527.00	1379	551.00	1429	574.00	1479	598.00						
1180	456.00	1230	480.00	1280	504.00	1330	527.00	1380	551.00	1430	575.00	1480	599.00						
1181	457.00	1231	480.00	1281	504.00	1331	528.00	1381	552.00	1431	575.00	1481	599.00						
1182	457.00	1232	481.00	1282	505.00	1332	528.00	1382	552.00	1432	576.00	1482	600.00						
1183	458.00	1233	481.00	1283	505.00	1333	529.00	1383	553.00	1433	576.00	1483	600.00						
1184	458.00	1234	482.00	1284	505.00	1334	529.00	1384	553.00	1434	577.00	1484	600.00						
1185	458.00	1235	482.00	1285	506.00	1335	530.00	1385	553.00	1435	577.00	1485	601.00						
1186	459.00	1236	483.00	1286	506.00	1336	530.00	1386	554.00	1436	578.00	1486	601.00						
1187	459.00	1237	483.00	1287	507.00	1337	531.00	1387	554.00	1437	578.00	1487	602.00						
1188	460.00	1238	484.00	1288	507.00	1338	531.00	1388	555.00	1438	579.00	1488	602.00						
1189	460.00	1239	484.00	1289	508.00	1339	532.00	1389	555.00	1439	579.00	1489	603.00						
1190	461.00	1240	485.00	1290	508.00	1340	532.00	1390	556.00	1440	580.00	1490	603.00						
1191	461.00	1241	485.00	1291	509.00	1341	533.00	1391	556.00	1441	580.00	1491	604.00						
1192	462.00	1242	486.00	1292	509.00	1342	533.00	1392	557.00	1442	581.00	1492	604.00						
1193	462.00	1243	486.00	1293	510.00	1343	534.00	1393	557.00	1443	581.00	1493	605.00						
1194	463.00	1244	486.00	1294	510.00	1344	534.00	1394	558.00	1444	581.00	1494	605.00						
1195	463.00	1245	487.00	1295	511.00	1345	534.00	1395	558.00	1445	582.00	1495	606.00						
1196	464.00	1246	487.00	1296	511.00	1346	535.00	1396	559.00	1446	582.00	1496	606.00						
1197	464.00	1247	488.00	1297	512.00	1347	535.00	1397	559.00	1447	583.00	1497	607.00						
1198	465.00	1248	488.00	1298	512.00	1348	536.00	1398	560.00	1448	583.00	1498	607.00						
1199	465.00	1249	489.00	1299	513.00	1349	536.00	1399	560.00	1449	584.00	1499	608.00						
1200	466.00	1250	489.00	1300	513.00	1350	537.00	1400	561.00	1450	584.00	1500	608.00						
1201	466.00	1251	490.00	1301	514.00	1351	537.00	1401	561.00	1451	585.00	1501	609.00						
1202	467.00	1252	490.00	1302	514.00	1352	538.00	1402	562.00	1452	585.00	1502	609.00						
1203	467.00	1253	491.00	1303	515.00	1353	538.00	1403	562.00	1453	586.00	1503	610.00						
1204	467.00	1254	491.00	1304	515.00	1354	539.00	1404	562.00	1454	586.00	1504	610.00						
1205	468.00	1255	492.00	1305	515.00	1355	539.00	1405	563.00	1455	587.00	1505	610.00						
1206	468.00	1256	492.00	1306	516.00	1356	540.00	1406	563.00	1456	587.00	1506	611.00						
1207	469.00	1257	493.00	1307	516.00	1357	540.00	1407	564.00	1457	588.00	1507	611.00						
1208	469.00	1258	493.00	1308	517.00	1358	541.00	1408	564.00	1458	588.00	1508	612.00						
1209	470.00	1259	494.00	1309	517.00	1359	541.00	1409	565.00	1459	589.00	1509	612.00						
1210	470.00	1260	494.00	1310	518.00	1360	542.00	1410	565.00	1460	589.00	1510	613.00						
1211	471.00	1261	495.00	1311	518.00	1361	542.00	1411	566.00	1461	590.00	1511	613.00						
1212	471.00	1262	495.00	1312	519.00	1362	543.00	1412	566.00	1462	590.00	1512	614.00						
1213	472.00	1263	496.00	1313	519.00	1363	543.00	1413	567.00	1463	591.00	1513	614.00						
1214	472.00	1264	496.00	1314	520.00	1364	543.00	1414	567.00	1464	591.00	1514	615.00						
1215	473.00	1265	496.00	1315	520.00	1365	544.00	1415	568.00	1465	591.00	1515	615.00						
1216	473.00	1266	497.00	1316	521.00	1366	544.00	1416	568.00	1466	592.00	1516	616.00						
1217	474.00	1267	497.00	1317	521.00	1367	545.00	1417	569.00	1467	592.00	1517	616.00						
1218	474.00	1268	498.00	1318	522.00	1368	545.00	1418	569.00	1468	593.00	1518	617.00						
1219	475.00	1269	498.00	1319	522.00	1369	546.00	1419	570.00	1469	593.00	1519	617.00						
1220	475.00	1270	499.00	1320	523.00	1370	546.00	1420	570.00	1470	594.00	1520	618.00						

Where the payee's earnings are more than \$1,520, the amount required to be withheld is \$618 plus 47.5 cents for each \$1 over \$1,520. For withholding amounts calculated, round the result to the nearest dollar.

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