

Tax table for actors, variety artists and other entertainers



**FOR PAYMENTS MADE ON
OR AFTER 1 JULY 2009.**



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 section 12-35 of Schedule 1.



For more information visit www.ato.gov.au



WHO SHOULD USE THIS TABLE?

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

Do not use this table if you make payments to employees, or other individuals engaged under a contract, to perform in a promotional activity that is:

- conducted in the presence of an audience
- intended to be communicated to an audience by print or electronic media
- for a film or tape, or
- 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 *PAYG withholding – performing artists and promotional activities* (NAT 6519).

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

Do not use this table for payments made to foreign residents engaged as contractors. These payments are subject to foreign resident withholding (FRW). For more information refer to *Withholding from payments to foreign residents for entertainment or sports activities* (NAT 10399).

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 their earlier declaration.

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

If you have *Employment declarations* that were valid at 30 June 2000, they will continue to be valid under PAYG.

NO TFN PROVIDED

You must withhold 46.5% for residents and 45% for foreign residents (ignoring any cents) if you make a payment and the payee **has not**:

- quoted their TFN
- claimed an exemption from quoting, or
- advised that they have applied for a TFN or have made an enquiry with the Tax Office.

If a payee states at question 1 of the *Tax file number declaration* that they have lodged a *Tax file number application or enquiry* with the Tax Office, the payee has **28 days** to give you their TFN.

If the payee has not given you their TFN within **28 days**, you must withhold 46.5% for residents and 45% for foreign residents from the total amount of all payments made to the payee (ignoring any cents) unless the Tax Office tells you not to.

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

WITHHOLDING DECLARATIONS

A payee may use a *Withholding declaration* 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, and
- upward variation to increase the rate or amount to be withheld.

A *Withholding declaration* takes effect from the first payment you make after the payee has provided the declaration. A later declaration provided by a payee overrides an earlier declaration.

FOREIGN RESIDENTS

Foreign resident tax rates apply where a payee has answered 'NO' to the question 'Are you an Australian resident for tax purposes?' on their *Tax file number declaration*.

For foreign resident payees (for example, overseas visitors on working holidays), an amount should be withheld at a rate of 29% where a TFN is provided, and at a rate of 45% for those who have not provided a TFN.

Foreign resident payees cannot claim any tax offsets. If a foreign resident payee has claimed any tax offsets on the *Tax file number declaration*, **do not** make any adjustment to the amount to be withheld.

❗ 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*.

CHANGE TO 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 half 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.

From 1 July 2009, the maximum amount of LITO will increase from \$1,200 to \$1,350.

CHANGE TO FAMILY TAX BENEFIT (FTB)

Family tax benefit can no longer be claimed through the tax system. FTB 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.

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OUR COMMITMENT TO YOU

We are committed to providing you with guidance you can rely on. 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 a more recent version on our website at www.ato.gov.au or contact us.

This publication was current at **May 2009**.

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If a payee 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 to the nearest dollar.

❗ Do not allow for any tax offsets for foreign resident rates, when no TFN has been provided or the payee has not claimed the tax-free threshold (using Table B).

HOW TO WORK OUT WITHHOLDING AMOUNTS

❗ The tax table for actors, variety artists and other entertainers on page 4 is only applicable to those who have three performances per week and have claimed the tax-free threshold. If the number of performances per week is different or the payee has not claimed the tax-free threshold, use the formulas on this page to calculate withholding amounts.

The withholding amount using the tax table can be worked out as follows:

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

EXAMPLE

A payee has claimed the tax-free threshold, earns \$279.35 daily, works three performances this week and claims tax offsets of \$500. Disregarding cents, find \$279 in column 1 of the table and refer to the corresponding amount to be withheld in column 2 of \$27.00. 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 \$24.00 ($\$27.00 - \3.00).

VARIATIONS OF AMOUNTS TO BE WITHHELD

If a resident payee can demonstrate that the amount withheld in accordance with this table will exceed the amount required to meet their final tax liability, they may apply for a variation to a lower rate.

To obtain a *PAYG income tax withholding variation (ITWV) application* (NAT 2036), you can:

- visit our website at www.ato.gov.au or
- phone **1300 360 221** between 8.00am to 6.00pm, Monday to Friday.

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 the coefficients outlined below.

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

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, and
- the value of the coefficient **a** and **b** for the formulas are as shown in Tables A and B.

TABLE A: Payee has claimed the tax-free threshold

Weekly earnings (x) less than	a	b
\$252	—	—
\$427	0.1200	30.2885
\$503	0.2000	64.5077
\$721	0.1320	30.2887
\$841	0.1480	41.8271
\$1,532	0.2680	142.7887
\$1,923	0.2520	118.2694
\$4,326	0.3160	241.3463
\$4,326 & over	0.3720	483.6540

TABLE B: Payee has NOT claimed the tax-free threshold

Weekly earnings (x) less than	a	b
\$324	0.1320	0.1320
\$444	0.1480	0.4329
\$1,135	0.2680	53.7983
\$1,526	0.2520	35.6252
\$3,930	0.3160	133.3175
\$3,930 & over	0.3720	353.4137

To work out withholding amounts using the formulas:

- 1 Disregarding 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 determine 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 determined on a daily basis.

EXAMPLE

Sandra has two 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 0.2680 - 142.7887 = \125.4766 . Round to the nearest dollar = \$125
- 3 $\$125 \div 2 = \62.50 . Round to the nearest dollar = \$63.

Therefore, the amount to withhold from each performance is \$63. As there is only one performance per day, the daily withholding amount is the same as the per performance withholding amount.

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.

PAYG WITHHOLDING PUBLICATIONS

All PAYG withholding tax tables and other PAYG publications can be accessed quickly and easily from www.ato.gov.au

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

SPECIAL TAX TABLE FOR ACTORS, VARIETY ARTISTS AND OTHER ENTERTAINERS

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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
85	—	165	12.00	245	22.00	325	40.00	405	61.00	485	82.00				
86	—	166	12.00	246	23.00	326	40.00	406	61.00	486	83.00				
87	—	167	12.00	247	23.00	327	40.00	407	62.00	487	83.00				
88	1.00	168	12.00	248	23.00	328	40.00	408	62.00	488	83.00				
89	1.00	169	12.00	249	23.00	329	41.00	409	62.00	489	84.00				
90	1.00	170	12.00	250	23.00	330	41.00	410	62.00	490	84.00				
91	1.00	171	13.00	251	23.00	331	41.00	411	63.00	491	84.00				
92	1.00	172	13.00	252	23.00	332	41.00	412	63.00	492	84.00				
93	1.00	173	13.00	253	24.00	333	42.00	413	63.00	493	85.00				
94	1.00	174	13.00	254	24.00	334	42.00	414	63.00	494	85.00				
95	1.00	175	13.00	255	24.00	335	42.00	415	64.00	495	85.00				
96	1.00	176	13.00	256	24.00	336	43.00	416	64.00	496	85.00				
97	2.00	177	13.00	257	24.00	337	43.00	417	64.00	497	86.00				
98	2.00	178	13.00	258	24.00	338	43.00	418	65.00	498	86.00				
99	2.00	179	14.00	259	24.00	339	43.00	419	65.00	499	86.00				
100	2.00	180	14.00	260	25.00	340	44.00	420	65.00	500	86.00				
101	2.00	181	14.00	261	25.00	341	44.00	421	65.00	501	87.00				
102	2.00	182	14.00	262	25.00	342	44.00	422	66.00	502	87.00				
103	2.00	183	14.00	263	25.00	343	44.00	423	66.00	503	87.00				
104	2.00	184	14.00	264	25.00	344	45.00	424	66.00	504	88.00				
105	3.00	185	14.00	265	25.00	345	45.00	425	66.00	505	88.00				
106	3.00	186	14.00	266	25.00	346	45.00	426	67.00	506	88.00				
107	3.00	187	15.00	267	26.00	347	45.00	427	67.00	507	88.00				
108	3.00	188	15.00	268	26.00	348	46.00	428	67.00	508	89.00				
109	3.00	189	15.00	269	26.00	349	46.00	429	67.00	509	89.00				
110	3.00	190	15.00	270	26.00	350	46.00	430	68.00	510	89.00				
111	3.00	191	15.00	271	26.00	351	47.00	431	68.00	511	89.00				
112	3.00	192	15.00	272	26.00	352	47.00	432	68.00	512	90.00				
113	4.00	193	15.00	273	27.00	353	47.00	433	69.00	513	90.00				
114	4.00	194	16.00	274	27.00	354	47.00	434	69.00	514	90.00				
115	4.00	195	16.00	275	27.00	355	48.00	435	69.00	515	90.00				
116	4.00	196	16.00	276	27.00	356	48.00	436	69.00	516	91.00				
117	4.00	197	16.00	277	27.00	357	48.00	437	70.00	517	91.00				
118	4.00	198	16.00	278	27.00	358	48.00	438	70.00	518	91.00				
119	4.00	199	16.00	279	27.00	359	49.00	439	70.00	519	91.00				
120	4.00	200	16.00	280	28.00	360	49.00	440	70.00	520	92.00				
121	4.00	201	16.00	281	28.00	361	49.00	441	71.00	521	92.00				
122	5.00	202	17.00	282	28.00	362	50.00	442	71.00	522	92.00				
123	5.00	203	17.00	283	28.00	363	50.00	443	71.00	523	92.00				
124	5.00	204	17.00	284	29.00	364	50.00	444	71.00	524	93.00				
125	5.00	205	17.00	285	29.00	365	50.00	445	72.00	525	93.00				
126	5.00	206	17.00	286	29.00	366	51.00	446	72.00	526	93.00				
127	5.00	207	17.00	287	29.00	367	51.00	447	72.00	527	93.00				
128	5.00	208	17.00	288	30.00	368	51.00	448	73.00	528	94.00				
129	5.00	209	18.00	289	30.00	369	51.00	449	73.00	529	94.00				
130	6.00	210	18.00	290	30.00	370	52.00	450	73.00	530	94.00				
131	6.00	211	18.00	291	30.00	371	52.00	451	73.00	531	94.00				
132	6.00	212	18.00	292	31.00	372	52.00	452	74.00	532	95.00				
133	6.00	213	18.00	293	31.00	373	52.00	453	74.00	533	95.00				
134	6.00	214	18.00	294	31.00	374	53.00	454	74.00	534	95.00				
135	6.00	215	18.00	295	32.00	375	53.00	455	74.00	535	95.00				
136	6.00	216	18.00	296	32.00	376	53.00	456	75.00	536	96.00				
137	6.00	217	19.00	297	32.00	377	54.00	457	75.00	537	96.00				
138	7.00	218	19.00	298	32.00	378	54.00	458	75.00	538	96.00				
139	7.00	219	19.00	299	33.00	379	54.00	459	76.00	539	96.00				
140	7.00	220	19.00	300	33.00	380	54.00	460	76.00	540	97.00				
141	7.00	221	19.00	301	33.00	381	55.00	461	76.00	541	97.00				
142	7.00	222	19.00	302	33.00	382	55.00	462	76.00	542	97.00				
143	7.00	223	19.00	303	34.00	383	55.00	463	77.00	543	97.00				
144	7.00	224	20.00	304	34.00	384	55.00	464	77.00	544	98.00				
145	8.00	225	20.00	305	34.00	385	56.00	465	77.00	545	98.00				
146	8.00	226	20.00	306	35.00	386	56.00	466	77.00	546	98.00				
147	8.00	227	20.00	307	35.00	387	56.00	467	78.00	547	99.00				
148	8.00	228	20.00	308	35.00	388	56.00	468	78.00	548	99.00				
149	8.00	229	20.00	309	35.00	389	57.00	469	78.00	549	99.00				
150	9.00	230	20.00	310	36.00	390	57.00	470	78.00	550	99.00				
151	9.00	231	20.00	311	36.00	391	57.00	471	79.00	551	100.00				
152	9.00	232	21.00	312	36.00	392	58.00	472	79.00	552	100.00				
153	9.00	233	21.00	313	36.00	393	58.00	473	79.00	553	100.00				
154	9.00	234	21.00	314	37.00	394	58.00	474	80.00	554	100.00				
155	10.00	235	21.00	315	37.00	395	58.00	475	80.00	555	101.00				
156	10.00	236	21.00	316	37.00	396	59.00	476	80.00	556	101.00				
157	10.00	237	21.00	317	37.00	397	59.00	477	80.00	557	101.00				
158	10.00	238	21.00	318	38.00	398	59.00	478	81.00	558	101.00				
159	10.00	239	21.00	319	38.00	399	59.00	479	81.00	559	102.00				
160	11.00	240	22.00	320	38.00	400	60.00	480	81.00	560	102.00				
161	11.00	241	22.00	321	39.00	401	60.00	481	81.00	561	102.00				
162	11.00	242	22.00	322	39.00	402	60.00	482	82.00	562	102.00				
163	11.00	243	22.00	323	39.00	403	60.00	483	82.00	563	103.00				
164	11.00	244	22.00	324	39.00	404	61.00	484	82.00	564	103.00				

SPECIAL TAX TABLE FOR ACTORS, VARIETY ARTISTS AND OTHER ENTERTAINERS

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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
565	103.00	645	123.00	725	149.00	805	174.00	885	199.00	965	225.00								
566	103.00	646	124.00	726	149.00	806	174.00	886	200.00	966	225.00								
567	104.00	647	124.00	727	149.00	807	175.00	887	200.00	967	225.00								
568	104.00	648	124.00	728	150.00	808	175.00	888	200.00	968	226.00								
569	104.00	649	125.00	729	150.00	809	175.00	889	201.00	969	226.00								
570	104.00	650	125.00	730	150.00	810	176.00	890	201.00	970	226.00								
571	105.00	651	125.00	731	151.00	811	176.00	891	201.00	971	226.00								
572	105.00	652	126.00	732	151.00	812	176.00	892	202.00	972	227.00								
573	105.00	653	126.00	733	151.00	813	177.00	893	202.00	973	227.00								
574	105.00	654	126.00	734	152.00	814	177.00	894	202.00	974	227.00								
575	106.00	655	127.00	735	152.00	815	177.00	895	202.00	975	228.00								
576	106.00	656	127.00	736	152.00	816	178.00	896	203.00	976	228.00								
577	106.00	657	127.00	737	153.00	817	178.00	897	203.00	977	228.00								
578	106.00	658	128.00	738	153.00	818	178.00	898	203.00	978	229.00								
579	107.00	659	128.00	739	153.00	819	178.00	899	204.00	979	229.00								
580	107.00	660	128.00	740	153.00	820	179.00	900	204.00	980	229.00								
581	107.00	661	129.00	741	154.00	821	179.00	901	204.00	981	230.00								
582	107.00	662	129.00	742	154.00	822	179.00	902	205.00	982	230.00								
583	108.00	663	129.00	743	154.00	823	180.00	903	205.00	983	230.00								
584	108.00	664	129.00	744	155.00	824	180.00	904	205.00	984	231.00								
585	108.00	665	130.00	745	155.00	825	180.00	905	206.00	985	231.00								
586	108.00	666	130.00	746	155.00	826	181.00	906	206.00	986	231.00								
587	109.00	667	130.00	747	156.00	827	181.00	907	206.00	987	232.00								
588	109.00	668	131.00	748	156.00	828	181.00	908	207.00	988	232.00								
589	109.00	669	131.00	749	156.00	829	182.00	909	207.00	989	232.00								
590	109.00	670	131.00	750	157.00	830	182.00	910	207.00	990	232.00								
591	110.00	671	132.00	751	157.00	831	182.00	911	208.00	991	233.00								
592	110.00	672	132.00	752	157.00	832	183.00	912	208.00	992	233.00								
593	110.00	673	132.00	753	158.00	833	183.00	913	208.00	993	233.00								
594	110.00	674	133.00	754	158.00	834	183.00	914	208.00	994	234.00								
595	111.00	675	133.00	755	158.00	835	184.00	915	209.00	995	234.00								
596	111.00	676	133.00	756	159.00	836	184.00	916	209.00	996	234.00								
597	111.00	677	134.00	757	159.00	837	184.00	917	209.00	997	235.00								
598	111.00	678	134.00	758	159.00	838	184.00	918	210.00	998	235.00								
599	112.00	679	134.00	759	159.00	839	185.00	919	210.00	999	235.00								
600	112.00	680	135.00	760	160.00	840	185.00	920	210.00	1000	236.00								
601	112.00	681	135.00	761	160.00	841	185.00	921	211.00	1001	236.00								
602	112.00	682	135.00	762	160.00	842	186.00	922	211.00	1002	236.00								
603	113.00	683	135.00	763	161.00	843	186.00	923	211.00	1003	237.00								
604	113.00	684	136.00	764	161.00	844	186.00	924	212.00	1004	237.00								
605	113.00	685	136.00	765	161.00	845	187.00	925	212.00	1005	237.00								
606	113.00	686	136.00	766	162.00	846	187.00	926	212.00	1006	238.00								
607	114.00	687	137.00	767	162.00	847	187.00	927	213.00	1007	238.00								
608	114.00	688	137.00	768	162.00	848	188.00	928	213.00	1008	238.00								
609	114.00	689	137.00	769	163.00	849	188.00	929	213.00	1009	238.00								
610	114.00	690	138.00	770	163.00	850	188.00	930	214.00	1010	239.00								
611	115.00	691	138.00	771	163.00	851	189.00	931	214.00	1011	239.00								
612	115.00	692	138.00	772	164.00	852	189.00	932	214.00	1012	239.00								
613	115.00	693	139.00	773	164.00	853	189.00	933	214.00	1013	240.00								
614	115.00	694	139.00	774	164.00	854	190.00	934	215.00	1014	240.00								
615	116.00	695	139.00	775	165.00	855	190.00	935	215.00	1015	240.00								
616	116.00	696	140.00	776	165.00	856	190.00	936	215.00	1016	241.00								
617	116.00	697	140.00	777	165.00	857	190.00	937	216.00	1017	241.00								
618	116.00	698	140.00	778	166.00	858	191.00	938	216.00	1018	241.00								
619	117.00	699	141.00	779	166.00	859	191.00	939	216.00	1019	242.00								
620	117.00	700	141.00	780	166.00	860	191.00	940	217.00	1020	242.00								
621	117.00	701	141.00	781	166.00	861	192.00	941	217.00	1021	242.00								
622	117.00	702	141.00	782	167.00	862	192.00	942	217.00	1022	243.00								
623	118.00	703	142.00	783	167.00	863	192.00	943	218.00	1023	243.00								
624	118.00	704	142.00	784	167.00	864	193.00	944	218.00	1024	243.00								
625	118.00	705	142.00	785	168.00	865	193.00	945	218.00	1025	244.00								
626	118.00	706	143.00	786	168.00	866	193.00	946	219.00	1026	244.00								
627	119.00	707	143.00	787	168.00	867	194.00	947	219.00	1027	244.00								
628	119.00	708	143.00	788	169.00	868	194.00	948	219.00	1028	245.00								
629	119.00	709	144.00	789	169.00	869	194.00	949	220.00	1029	245.00								
630	119.00	710	144.00	790	169.00	870	195.00	950	220.00	1030	245.00								
631	120.00	711	144.00	791	170.00	871	195.00	951	220.00	1031	245.00								
632	120.00	712	145.00	792	170.00	872	195.00	952	220.00	1032	246.00								
633	120.00	713	145.00	793	170.00	873	196.00	953	221.00	1033	246.00								
634	120.00	714	145.00	794	171.00	874	196.00	954	221.00	1034	246.00								
635	121.00	715	146.00	795	171.00	875	196.00	955	221.00	1035	247.00								
636	121.00	716	146.00	796	171.00	876	196.00	956	222.00	1036	247.00								
637	121.00	717	146.00	797	172.00	877	197.00	957	222.00	1037	247.00								
638	121.00	718	147.00	798	172.00	878	197.00	958	222.00	1038	248.00								
639	122.00	719	147.00	799	172.00	879	197.00	959	223.00	1039	248.00								
640	122.00	720	147.00	800	172.00	880	198.00	960	223.00	1040	248.00								
641	122.00	721	147.00	801	173.00	881	198.00	961	223.00	1041	249.00								
642	123.00	722	148.00	802	173.00	882	198.00	962	224.00	1042	249.00								
643	123.00	723	148.00	803	173.00	883	199.00	963	224.00	1043	249.00								
644	123.00	724	148.00	804	174.00	884	199.00	964	224.00	1044	250.00								

SPECIAL TAX TABLE FOR ACTORS, VARIETY ARTISTS AND OTHER ENTERTAINERS

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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1045	250.00	1120	274.00	1195	297.00	1270	321.00	1345	345.00	1420	368.00								
1046	250.00	1121	274.00	1196	298.00	1271	321.00	1346	345.00	1421	369.00								
1047	251.00	1122	274.00	1197	298.00	1272	322.00	1347	345.00	1422	369.00								
1048	251.00	1123	275.00	1198	298.00	1273	322.00	1348	346.00	1423	369.00								
1049	251.00	1124	275.00	1199	299.00	1274	322.00	1349	346.00	1424	370.00								
1050	251.00	1125	275.00	1200	299.00	1275	323.00	1350	346.00	1425	370.00								
1051	252.00	1126	275.00	1201	299.00	1276	323.00	1351	347.00	1426	370.00								
1052	252.00	1127	276.00	1202	299.00	1277	323.00	1352	347.00	1427	371.00								
1053	252.00	1128	276.00	1203	300.00	1278	324.00	1353	347.00	1428	371.00								
1054	253.00	1129	276.00	1204	300.00	1279	324.00	1354	348.00	1429	371.00								
1055	253.00	1130	277.00	1205	300.00	1280	324.00	1355	348.00	1430	372.00								
1056	253.00	1131	277.00	1206	301.00	1281	324.00	1356	348.00	1431	372.00								
1057	254.00	1132	277.00	1207	301.00	1282	325.00	1357	348.00	1432	372.00								
1058	254.00	1133	278.00	1208	301.00	1283	325.00	1358	349.00	1433	372.00								
1059	254.00	1134	278.00	1209	302.00	1284	325.00	1359	349.00	1434	373.00								
1060	255.00	1135	278.00	1210	302.00	1285	326.00	1360	349.00	1435	373.00								
1061	255.00	1136	279.00	1211	302.00	1286	326.00	1361	350.00	1436	373.00								
1062	255.00	1137	279.00	1212	303.00	1287	326.00	1362	350.00	1437	374.00								
1063	256.00	1138	279.00	1213	303.00	1288	327.00	1363	350.00	1438	374.00								
1064	256.00	1139	280.00	1214	303.00	1289	327.00	1364	351.00	1439	374.00								
1065	256.00	1140	280.00	1215	304.00	1290	327.00	1365	351.00	1440	375.00								
1066	257.00	1141	280.00	1216	304.00	1291	328.00	1366	351.00	1441	375.00								
1067	257.00	1142	281.00	1217	304.00	1292	328.00	1367	352.00	1442	375.00								
1068	257.00	1143	281.00	1218	305.00	1293	328.00	1368	352.00	1443	376.00								
1069	257.00	1144	281.00	1219	305.00	1294	329.00	1369	352.00	1444	376.00								
1070	258.00	1145	281.00	1220	305.00	1295	329.00	1370	353.00	1445	376.00								
1071	258.00	1146	282.00	1221	305.00	1296	329.00	1371	353.00	1446	377.00								
1072	258.00	1147	282.00	1222	306.00	1297	330.00	1372	353.00	1447	377.00								
1073	259.00	1148	282.00	1223	306.00	1298	330.00	1373	354.00	1448	378.00								
1074	259.00	1149	283.00	1224	306.00	1299	330.00	1374	354.00	1449	378.00								
1075	259.00	1150	283.00	1225	307.00	1300	330.00	1375	354.00	1450	378.00								
1076	260.00	1151	283.00	1226	307.00	1301	331.00	1376	354.00	1451	379.00								
1077	260.00	1152	284.00	1227	307.00	1302	331.00	1377	355.00	1452	379.00								
1078	260.00	1153	284.00	1228	308.00	1303	331.00	1378	355.00	1453	379.00								
1079	261.00	1154	284.00	1229	308.00	1304	332.00	1379	355.00	1454	380.00								
1080	261.00	1155	285.00	1230	308.00	1305	332.00	1380	356.00	1455	380.00								
1081	261.00	1156	285.00	1231	309.00	1306	332.00	1381	356.00	1456	381.00								
1082	262.00	1157	285.00	1232	309.00	1307	333.00	1382	356.00	1457	381.00								
1083	262.00	1158	286.00	1233	309.00	1308	333.00	1383	357.00	1458	381.00								
1084	262.00	1159	286.00	1234	310.00	1309	333.00	1384	357.00	1459	382.00								
1085	263.00	1160	286.00	1235	310.00	1310	334.00	1385	357.00	1460	382.00								
1086	263.00	1161	287.00	1236	310.00	1311	334.00	1386	358.00	1461	382.00								
1087	263.00	1162	287.00	1237	311.00	1312	334.00	1387	358.00	1462	383.00								
1088	263.00	1163	287.00	1238	311.00	1313	335.00	1388	358.00	1463	383.00								
1089	264.00	1164	287.00	1239	311.00	1314	335.00	1389	359.00	1464	384.00								
1090	264.00	1165	288.00	1240	311.00	1315	335.00	1390	359.00	1465	384.00								
1091	264.00	1166	288.00	1241	312.00	1316	336.00	1391	359.00	1466	384.00								
1092	265.00	1167	288.00	1242	312.00	1317	336.00	1392	360.00	1467	385.00								
1093	265.00	1168	289.00	1243	312.00	1318	336.00	1393	360.00	1468	385.00								
1094	265.00	1169	289.00	1244	313.00	1319	336.00	1394	360.00	1469	385.00								
1095	266.00	1170	289.00	1245	313.00	1320	337.00	1395	360.00	1470	386.00								
1096	266.00	1171	290.00	1246	313.00	1321	337.00	1396	361.00	1471	386.00								
1097	266.00	1172	290.00	1247	314.00	1322	337.00	1397	361.00	1472	386.00								
1098	267.00	1173	290.00	1248	314.00	1323	338.00	1398	361.00	1473	387.00								
1099	267.00	1174	291.00	1249	314.00	1324	338.00	1399	362.00	1474	387.00								
1100	267.00	1175	291.00	1250	315.00	1325	338.00	1400	362.00	1475	388.00								
1101	268.00	1176	291.00	1251	315.00	1326	339.00	1401	362.00	1476	388.00								
1102	268.00	1177	292.00	1252	315.00	1327	339.00	1402	363.00	1477	388.00								
1103	268.00	1178	292.00	1253	316.00	1328	339.00	1403	363.00	1478	389.00								
1104	269.00	1179	292.00	1254	316.00	1329	340.00	1404	363.00	1479	389.00								
1105	269.00	1180	293.00	1255	316.00	1330	340.00	1405	364.00	1480	389.00								
1106	269.00	1181	293.00	1256	317.00	1331	340.00	1406	364.00	1481	390.00								
1107	269.00	1182	293.00	1257	317.00	1332	341.00	1407	364.00	1482	390.00								
1108	270.00	1183	293.00	1258	317.00	1333	341.00	1408	365.00	1483	391.00								
1109	270.00	1184	294.00	1259	317.00	1334	341.00	1409	365.00	1484	391.00								
1110	270.00	1185	294.00	1260	318.00	1335	342.00	1410	365.00	1485	391.00								
1111	271.00	1186	294.00	1261	318.00	1336	342.00	1411	366.00										
1112	271.00	1187	295.00	1262	318.00	1337	342.00	1412	366.00										
1113	271.00	1188	295.00	1263	319.00	1338	342.00	1413	366.00										
1114	272.00	1189	295.00	1264	319.00	1339	343.00	1414	366.00										
1115	272.00	1190	296.00	1265	319.00	1340	343.00	1415	367.00										
1116	272.00	1191	296.00	1266	320.00	1341	343.00	1416	367.00										
1117	273.00	1192	296.00	1267	320.00	1342	344.00	1417	367.00										
1118	273.00	1193	297.00	1268	320.00	1343	344.00	1418	368.00										
1119	273.00	1194	297.00	1269	321.00	1344	344.00	1419	368.00										

Where the payee's earnings are more than \$1,485, withhold \$391 plus 37.2 cents for each dollar of daily earnings over \$1,485. For all withholding amounts calculated, round the result to the nearest dollar.