

BUSINESS

PAYERS

TAX TABLE

NAT 1023-05.2007

SEGMENT

AUDIENCE

FORMAT

PRODUCT ID



Australian Government
Australian Taxation Office

SCHEDULE 9

PAY AS YOU GO (PAYG) WITHHOLDING

Special tax table for actors, variety artists and other entertainers



**FOR PAYMENTS MADE ON
OR AFTER 1 JULY 2007.**



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 daily payments.

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

TAX FILE NUMBER (TFN) DECLARATIONS

The amount to be withheld from payments you make to your payees is primarily determined by the answers given by the payee on a *Tax file number declaration* (NAT 3092). 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

If you make a payment to a payee 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

on their *Tax file number declaration*, you must withhold 46.5% for residents and 45% for foreign residents, ignoring any cents.

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 at the end of this time, 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 family tax benefit (FTB), tax offsets or Medicare levy adjustment. Do not add amounts for HELP or SFSS.

WITHHOLDING DECLARATIONS

A payee may use a *Withholding declaration* to advise their entitlement to the family tax benefit (FTB) or a tax offset, which they choose to claim through reduced withholding.

Withholding declarations can also be used by payees 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.

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*.

FAMILY TAX BENEFIT (FTB) AND TAX OFFSETS

Payees who choose to claim their entitlement to FTB or 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 FTB or tax offsets, multiply the amount claimed by 0.0063 and round the result to the nearest dollar. Deduct this from the amount shown in column 2 of the table beginning on page 4.

- ❗ Do not allow for any FTB or tax offsets when no TFN has been provided.

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OUR COMMITMENT TO YOU

We are committed to providing you with advice and information you can rely on.

If you feel this publication does not fully cover your circumstances, please seek help from the Tax Office or a professional adviser.

The information in this publication is current at May 2007. 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.

HOW TO WORK OUT WITHHOLDING AMOUNTS

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

EXAMPLE

A payee earns \$279.35 daily and claims tax offsets and FTB of \$500. Disregarding cents, find \$279 in column 1 of the table and read off the corresponding amount to be withheld from column 2 of \$36.00. Reduce this amount by the daily value of the tax offsets and FTB of \$3.00 ($\500×0.0063 rounded to the nearest dollar).

Therefore, the amount to withhold is \$33.00 ($\$36.00 - \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 to the Tax Office for a variation to a lower rate.

To obtain a variation application, you can:

- visit our website at www.ato.gov.au
- phone **1300 360 221**, or
- visit a Tax Office shopfront.

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 number of whole dollars in the weekly earnings plus 99 cents, and
- the values of the coefficients **a** and **b** for the formulas, are shown in Table A.

TABLE A

Weekly earnings (x) less than	a	b
\$139	—	—
\$402	0.1200	16.7308
\$473	0.2000	48.9231
\$721	0.1320	16.7303
\$1,802	0.2520	103.2688
\$3,605	0.3320	247.4995
\$3,605 & over	0.3720	391.7303

ⓘ These values are based on three performances per week.

To work out withholding amounts using the formulas:

- 1 Disregarding any cents, multiply the daily earnings by three to derive the weekly equivalent. Add 99 cents to the result.
- 2 Calculate the weekly amount by applying the coefficients in Table A above, rounding to the nearest dollar.
- 3 Divide this amount by three to convert it to the daily equivalent. Round the daily withholding amount to the nearest dollar.

ACCOUNTING SOFTWARE

Software written in accordance with the formulas in this table should be tested for accuracy against the withholdings amounts provided in 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

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).

TAX TABLE FOR ACTORS, VARIETY ARTISTS AND OTHER ENTERTAINERS

Daily earnings		Amount to be withheld		Daily earnings		Amount to be withheld		Daily earnings		Amount to be withheld		Daily earnings		Amount to be withheld	
1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
46	—	126	10.00	206	22.00	286	38.00	366	58.00	446	78.00				
47	—	127	10.00	207	22.00	287	38.00	367	58.00	447	78.00				
48	—	128	10.00	208	22.00	288	38.00	368	58.00	448	79.00				
49	—	129	10.00	209	22.00	289	38.00	369	59.00	449	79.00				
50	—	130	10.00	210	22.00	290	39.00	370	59.00	450	79.00				
51	1.00	131	10.00	211	22.00	291	39.00	371	59.00	451	79.00				
52	1.00	132	10.00	212	22.00	292	39.00	372	59.00	452	80.00				
53	1.00	133	10.00	213	23.00	293	39.00	373	60.00	453	80.00				
54	1.00	134	11.00	214	23.00	294	40.00	374	60.00	454	80.00				
55	1.00	135	11.00	215	23.00	295	40.00	375	60.00	455	80.00				
56	1.00	136	11.00	216	23.00	296	40.00	376	60.00	456	81.00				
57	1.00	137	11.00	217	23.00	297	41.00	377	61.00	457	81.00				
58	1.00	138	11.00	218	23.00	298	41.00	378	61.00	458	81.00				
59	2.00	139	12.00	219	23.00	299	41.00	379	61.00	459	81.00				
60	2.00	140	12.00	220	24.00	300	41.00	380	61.00	460	82.00				
61	2.00	141	12.00	221	24.00	301	42.00	381	62.00	461	82.00				
62	2.00	142	12.00	222	24.00	302	42.00	382	62.00	462	82.00				
63	2.00	143	12.00	223	24.00	303	42.00	383	62.00	463	82.00				
64	2.00	144	13.00	224	24.00	304	42.00	384	62.00	464	83.00				
65	2.00	145	13.00	225	24.00	305	43.00	385	63.00	465	83.00				
66	2.00	146	13.00	226	24.00	306	43.00	386	63.00	466	83.00				
67	3.00	147	13.00	227	24.00	307	43.00	387	63.00	467	83.00				
68	3.00	148	13.00	228	25.00	308	43.00	388	63.00	468	84.00				
69	3.00	149	14.00	229	25.00	309	44.00	389	64.00	469	84.00				
70	3.00	150	14.00	230	25.00	310	44.00	390	64.00	470	84.00				
71	3.00	151	14.00	231	25.00	311	44.00	391	64.00	471	84.00				
72	3.00	152	14.00	232	25.00	312	44.00	392	64.00	472	85.00				
73	3.00	153	14.00	233	25.00	313	45.00	393	65.00	473	85.00				
74	3.00	154	15.00	234	25.00	314	45.00	394	65.00	474	85.00				
75	3.00	155	15.00	235	25.00	315	45.00	395	65.00	475	85.00				
76	4.00	156	15.00	236	26.00	316	45.00	396	65.00	476	86.00				
77	4.00	157	15.00	237	26.00	317	46.00	397	66.00	477	86.00				
78	4.00	158	15.00	238	26.00	318	46.00	398	66.00	478	86.00				
79	4.00	159	15.00	239	26.00	319	46.00	399	66.00	479	86.00				
80	4.00	160	16.00	240	26.00	320	46.00	400	66.00	480	87.00				
81	4.00	161	16.00	241	26.00	321	47.00	401	67.00	481	87.00				
82	4.00	162	16.00	242	27.00	322	47.00	402	67.00	482	87.00				
83	4.00	163	16.00	243	27.00	323	47.00	403	67.00	483	87.00				
84	5.00	164	16.00	244	27.00	324	47.00	404	67.00	484	88.00				
85	5.00	165	16.00	245	27.00	325	48.00	405	68.00	485	88.00				
86	5.00	166	16.00	246	28.00	326	48.00	406	68.00	486	88.00				
87	5.00	167	17.00	247	28.00	327	48.00	407	68.00	487	88.00				
88	5.00	168	17.00	248	28.00	328	48.00	408	68.00	488	89.00				
89	5.00	169	17.00	249	28.00	329	49.00	409	69.00	489	89.00				
90	5.00	170	17.00	250	29.00	330	49.00	410	69.00	490	89.00				
91	5.00	171	17.00	251	29.00	331	49.00	411	69.00	491	89.00				
92	6.00	172	17.00	252	29.00	332	49.00	412	69.00	492	90.00				
93	6.00	173	17.00	253	29.00	333	50.00	413	70.00	493	90.00				
94	6.00	174	17.00	254	30.00	334	50.00	414	70.00	494	90.00				
95	6.00	175	18.00	255	30.00	335	50.00	415	70.00	495	90.00				
96	6.00	176	18.00	256	30.00	336	50.00	416	70.00	496	91.00				
97	6.00	177	18.00	257	30.00	337	51.00	417	71.00	497	91.00				
98	6.00	178	18.00	258	31.00	338	51.00	418	71.00	498	91.00				
99	6.00	179	18.00	259	31.00	339	51.00	419	71.00	499	91.00				
100	6.00	180	18.00	260	31.00	340	51.00	420	72.00	500	92.00				
101	7.00	181	18.00	261	31.00	341	52.00	421	72.00	501	92.00				
102	7.00	182	18.00	262	32.00	342	52.00	422	72.00	502	92.00				
103	7.00	183	19.00	263	32.00	343	52.00	423	72.00	503	92.00				
104	7.00	184	19.00	264	32.00	344	52.00	424	73.00	504	93.00				
105	7.00	185	19.00	265	32.00	345	53.00	425	73.00	505	93.00				
106	7.00	186	19.00	266	33.00	346	53.00	426	73.00	506	93.00				
107	7.00	187	19.00	267	33.00	347	53.00	427	73.00	507	93.00				
108	7.00	188	19.00	268	33.00	348	53.00	428	74.00	508	94.00				
109	8.00	189	19.00	269	33.00	349	54.00	429	74.00	509	94.00				
110	8.00	190	20.00	270	34.00	350	54.00	430	74.00	510	94.00				
111	8.00	191	20.00	271	34.00	351	54.00	431	74.00	511	94.00				
112	8.00	192	20.00	272	34.00	352	54.00	432	75.00	512	95.00				
113	8.00	193	20.00	273	34.00	353	55.00	433	75.00	513	95.00				
114	8.00	194	20.00	274	35.00	354	55.00	434	75.00	514	95.00				
115	8.00	195	20.00	275	35.00	355	55.00	435	75.00	515	95.00				
116	8.00	196	20.00	276	35.00	356	55.00	436	76.00	516	96.00				
117	9.00	197	20.00	277	35.00	357	56.00	437	76.00	517	96.00				
118	9.00	198	21.00	278	36.00	358	56.00	438	76.00	518	96.00				
119	9.00	199	21.00	279	36.00	359	56.00	439	76.00	519	96.00				
120	9.00	200	21.00	280	36.00	360	56.00	440	77.00	520	97.00				
121	9.00	201	21.00	281	36.00	361	57.00	441	77.00	521	97.00				
122	9.00	202	21.00	282	37.00	362	57.00	442	77.00	522	97.00				
123	9.00	203	21.00	283	37.00	363	57.00	443	77.00	523	97.00				
124	9.00	204	21.00	284	37.00	364	57.00	444	78.00	524	98.00				
125	9.00	205	22.00	285	37.00	365	58.00	445	78.00	525	98.00				

TAX TABLE FOR ACTORS, VARIETY ARTISTS AND OTHER ENTERTAINERS

Daily earnings		Amount to be withheld		Daily earnings		Amount to be withheld		Daily earnings		Amount to be withheld		Daily earnings		Amount to be withheld	
1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
526	98.00	606	119.00	686	145.00	766	172.00	846	198.00	926	225.00				
527	98.00	607	119.00	687	146.00	767	172.00	847	199.00	927	225.00				
528	99.00	608	119.00	688	146.00	768	173.00	848	199.00	928	226.00				
529	99.00	609	120.00	689	146.00	769	173.00	849	199.00	929	226.00				
530	99.00	610	120.00	690	147.00	770	173.00	850	200.00	930	226.00				
531	99.00	611	120.00	691	147.00	771	174.00	851	200.00	931	227.00				
532	100.00	612	121.00	692	147.00	772	174.00	852	200.00	932	227.00				
533	100.00	613	121.00	693	148.00	773	174.00	853	201.00	933	227.00				
534	100.00	614	121.00	694	148.00	774	175.00	854	201.00	934	228.00				
535	100.00	615	122.00	695	148.00	775	175.00	855	201.00	935	228.00				
536	101.00	616	122.00	696	149.00	776	175.00	856	202.00	936	228.00				
537	101.00	617	122.00	697	149.00	777	176.00	857	202.00	937	229.00				
538	101.00	618	123.00	698	149.00	778	176.00	858	202.00	938	229.00				
539	101.00	619	123.00	699	150.00	779	176.00	859	203.00	939	229.00				
540	102.00	620	123.00	700	150.00	780	177.00	860	203.00	940	230.00				
541	102.00	621	124.00	701	150.00	781	177.00	861	203.00	941	230.00				
542	102.00	622	124.00	702	151.00	782	177.00	862	204.00	942	230.00				
543	102.00	623	124.00	703	151.00	783	178.00	863	204.00	943	231.00				
544	103.00	624	125.00	704	151.00	784	178.00	864	204.00	944	231.00				
545	103.00	625	125.00	705	152.00	785	178.00	865	205.00	945	231.00				
546	103.00	626	125.00	706	152.00	786	179.00	866	205.00	946	232.00				
547	104.00	627	126.00	707	152.00	787	179.00	867	205.00	947	232.00				
548	104.00	628	126.00	708	153.00	788	179.00	868	206.00	948	232.00				
549	104.00	629	126.00	709	153.00	789	180.00	869	206.00	949	233.00				
550	104.00	630	127.00	710	153.00	790	180.00	870	206.00	950	233.00				
551	105.00	631	127.00	711	154.00	791	180.00	871	207.00	951	233.00				
552	105.00	632	127.00	712	154.00	792	181.00	872	207.00	952	234.00				
553	105.00	633	128.00	713	154.00	793	181.00	873	207.00	953	234.00				
554	105.00	634	128.00	714	155.00	794	181.00	874	208.00	954	234.00				
555	106.00	635	128.00	715	155.00	795	182.00	875	208.00	955	235.00				
556	106.00	636	129.00	716	155.00	796	182.00	876	208.00	956	235.00				
557	106.00	637	129.00	717	156.00	797	182.00	877	209.00	957	235.00				
558	106.00	638	129.00	718	156.00	798	183.00	878	209.00	958	236.00				
559	107.00	639	130.00	719	156.00	799	183.00	879	209.00	959	236.00				
560	107.00	640	130.00	720	157.00	800	183.00	880	210.00	960	236.00				
561	107.00	641	130.00	721	157.00	801	184.00	881	210.00	961	237.00				
562	107.00	642	131.00	722	157.00	802	184.00	882	210.00	962	237.00				
563	108.00	643	131.00	723	158.00	803	184.00	883	211.00	963	237.00				
564	108.00	644	131.00	724	158.00	804	185.00	884	211.00	964	238.00				
565	108.00	645	132.00	725	158.00	805	185.00	885	211.00	965	238.00				
566	108.00	646	132.00	726	159.00	806	185.00	886	212.00	966	238.00				
567	109.00	647	132.00	727	159.00	807	186.00	887	212.00	967	239.00				
568	109.00	648	133.00	728	159.00	808	186.00	888	212.00	968	239.00				
569	109.00	649	133.00	729	160.00	809	186.00	889	213.00	969	239.00				
570	109.00	650	133.00	730	160.00	810	187.00	890	213.00	970	240.00				
571	110.00	651	134.00	731	160.00	811	187.00	891	213.00	971	240.00				
572	110.00	652	134.00	732	161.00	812	187.00	892	214.00	972	240.00				
573	110.00	653	134.00	733	161.00	813	188.00	893	214.00	973	241.00				
574	110.00	654	135.00	734	161.00	814	188.00	894	214.00	974	241.00				
575	111.00	655	135.00	735	162.00	815	188.00	895	215.00	975	241.00				
576	111.00	656	135.00	736	162.00	816	189.00	896	215.00	976	242.00				
577	111.00	657	136.00	737	162.00	817	189.00	897	215.00	977	242.00				
578	111.00	658	136.00	738	163.00	818	189.00	898	216.00	978	242.00				
579	112.00	659	136.00	739	163.00	819	190.00	899	216.00	979	243.00				
580	112.00	660	137.00	740	163.00	820	190.00	900	216.00	980	243.00				
581	112.00	661	137.00	741	164.00	821	190.00	901	217.00	981	243.00				
582	112.00	662	137.00	742	164.00	822	191.00	902	217.00	982	244.00				
583	113.00	663	138.00	743	164.00	823	191.00	903	217.00	983	244.00				
584	113.00	664	138.00	744	165.00	824	191.00	904	218.00	984	244.00				
585	113.00	665	138.00	745	165.00	825	192.00	905	218.00	985	245.00				
586	113.00	666	139.00	746	165.00	826	192.00	906	218.00	986	245.00				
587	114.00	667	139.00	747	166.00	827	192.00	907	219.00	987	245.00				
588	114.00	668	139.00	748	166.00	828	193.00	908	219.00	988	246.00				
589	114.00	669	140.00	749	166.00	829	193.00	909	219.00	989	246.00				
590	114.00	670	140.00	750	167.00	830	193.00	910	220.00	990	246.00				
591	115.00	671	140.00	751	167.00	831	194.00	911	220.00	991	247.00				
592	115.00	672	141.00	752	167.00	832	194.00	912	220.00	992	247.00				
593	115.00	673	141.00	753	168.00	833	194.00	913	221.00	993	247.00				
594	115.00	674	141.00	754	168.00	834	194.00	914	221.00	994	248.00				
595	116.00	675	142.00	755	168.00	835	195.00	915	221.00	995	248.00				
596	116.00	676	142.00	756	169.00	836	195.00	916	222.00	996	248.00				
597	116.00	677	142.00	757	169.00	837	195.00	917	222.00	997	249.00				
598	116.00	678	143.00	758	169.00	838	196.00	918	222.00	998	249.00				
599	117.00	679	143.00	759	170.00	839	196.00	919	223.00	999	249.00				
600	117.00	680	143.00	760	170.00	840	196.00	920	223.00	1000	250.00				
601	117.00	681	144.00	761	170.00	841	197.00	921	223.00	1001	250.00				
602	117.00	682	144.00	762	171.00	842	197.00	922	224.00	1002	250.00				
603	118.00	683	144.00	763	171.00	843	197.00	923	224.00	1003	251.00				
604	118.00	684	145.00	764	171.00	844	198.00	924	224.00	1004	251.00				
605	118.00	685	145.00	765	172.00	845	198.00	925	225.00	1005	251.00				

TAX TABLE FOR ACTORS, VARIETY ARTISTS AND OTHER ENTERTAINERS

Daily earnings		Amount to be withheld		Daily earnings		Amount to be withheld		Daily earnings		Amount to be withheld		Daily earnings		Amount to be withheld	
1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1006	252.00	1086	278.00	1166	305.00	1246	333.00	1326	363.00	1406	393.00				
1007	252.00	1087	278.00	1167	305.00	1247	333.00	1327	363.00	1407	393.00				
1008	252.00	1088	279.00	1168	305.00	1248	334.00	1328	364.00	1408	393.00				
1009	253.00	1089	279.00	1169	306.00	1249	334.00	1329	364.00	1409	394.00				
1010	253.00	1090	279.00	1170	306.00	1250	335.00	1330	364.00	1410	394.00				
1011	253.00	1091	280.00	1171	306.00	1251	335.00	1331	365.00	1411	394.00				
1012	254.00	1092	280.00	1172	307.00	1252	335.00	1332	365.00	1412	395.00				
1013	254.00	1093	280.00	1173	307.00	1253	336.00	1333	365.00	1413	395.00				
1014	254.00	1094	281.00	1174	307.00	1254	336.00	1334	366.00	1414	396.00				
1015	255.00	1095	281.00	1175	308.00	1255	336.00	1335	366.00	1415	396.00				
1016	255.00	1096	281.00	1176	308.00	1256	337.00	1336	367.00	1416	396.00				
1017	255.00	1097	282.00	1177	308.00	1257	337.00	1337	367.00	1417	397.00				
1018	256.00	1098	282.00	1178	309.00	1258	338.00	1338	367.00	1418	397.00				
1019	256.00	1099	282.00	1179	309.00	1259	338.00	1339	368.00	1419	397.00				
1020	256.00	1100	283.00	1180	309.00	1260	338.00	1340	368.00	1420	398.00				
1021	257.00	1101	283.00	1181	310.00	1261	339.00	1341	368.00	1421	398.00				
1022	257.00	1102	283.00	1182	310.00	1262	339.00	1342	369.00	1422	399.00				
1023	257.00	1103	284.00	1183	310.00	1263	339.00	1343	369.00	1423	399.00				
1024	258.00	1104	284.00	1184	311.00	1264	340.00	1344	370.00	1424	399.00				
1025	258.00	1105	284.00	1185	311.00	1265	340.00	1345	370.00	1425	400.00				
1026	258.00	1106	285.00	1186	311.00	1266	340.00	1346	370.00	1426	400.00				
1027	259.00	1107	285.00	1187	312.00	1267	341.00	1347	371.00	1427	400.00				
1028	259.00	1108	285.00	1188	312.00	1268	341.00	1348	371.00	1428	401.00				
1029	259.00	1109	286.00	1189	312.00	1269	342.00	1349	371.00	1429	401.00				
1030	260.00	1110	286.00	1190	313.00	1270	342.00	1350	372.00	1430	402.00				
1031	260.00	1111	286.00	1191	313.00	1271	342.00	1351	372.00	1431	402.00				
1032	260.00	1112	287.00	1192	313.00	1272	343.00	1352	372.00	1432	402.00				
1033	261.00	1113	287.00	1193	314.00	1273	343.00	1353	373.00	1433	403.00				
1034	261.00	1114	287.00	1194	314.00	1274	343.00	1354	373.00	1434	403.00				
1035	261.00	1115	288.00	1195	314.00	1275	344.00	1355	374.00	1435	403.00				
1036	262.00	1116	288.00	1196	315.00	1276	344.00	1356	374.00	1436	404.00				
1037	262.00	1117	288.00	1197	315.00	1277	345.00	1357	374.00	1437	404.00				
1038	262.00	1118	289.00	1198	315.00	1278	345.00	1358	375.00	1438	404.00				
1039	263.00	1119	289.00	1199	316.00	1279	345.00	1359	375.00	1439	405.00				
1040	263.00	1120	289.00	1200	316.00	1280	346.00	1360	375.00	1440	405.00				
1041	263.00	1121	290.00	1201	316.00	1281	346.00	1361	376.00	1441	406.00				
1042	264.00	1122	290.00	1202	317.00	1282	346.00	1362	376.00	1442	406.00				
1043	264.00	1123	290.00	1203	317.00	1283	347.00	1363	377.00	1443	406.00				
1044	264.00	1124	291.00	1204	317.00	1284	347.00	1364	377.00	1444	407.00				
1045	265.00	1125	291.00	1205	318.00	1285	348.00	1365	377.00	1445	407.00				
1046	265.00	1126	291.00	1206	318.00	1286	348.00	1366	378.00	1446	407.00				
1047	265.00	1127	292.00	1207	319.00	1287	348.00	1367	378.00	1447	408.00				
1048	266.00	1128	292.00	1208	319.00	1288	349.00	1368	378.00	1448	408.00				
1049	266.00	1129	292.00	1209	319.00	1289	349.00	1369	379.00	1449	409.00				
1050	266.00	1130	293.00	1210	320.00	1290	349.00	1370	379.00	1450	409.00				
1051	267.00	1131	293.00	1211	320.00	1291	350.00	1371	380.00	1451	409.00				
1052	267.00	1132	293.00	1212	320.00	1292	350.00	1372	380.00	1452	410.00				
1053	267.00	1133	294.00	1213	321.00	1293	351.00	1373	380.00	1453	410.00				
1054	268.00	1134	294.00	1214	321.00	1294	351.00	1374	381.00	1454	410.00				
1055	268.00	1135	294.00	1215	322.00	1295	351.00	1375	381.00	1455	411.00				
1056	268.00	1136	295.00	1216	322.00	1296	352.00	1376	381.00	1456	411.00				
1057	269.00	1137	295.00	1217	322.00	1297	352.00	1377	382.00	1457	412.00				
1058	269.00	1138	295.00	1218	323.00	1298	352.00	1378	382.00	1458	412.00				
1059	269.00	1139	296.00	1219	323.00	1299	353.00	1379	383.00	1459	412.00				
1060	270.00	1140	296.00	1220	323.00	1300	353.00	1380	383.00	1460	413.00				
1061	270.00	1141	296.00	1221	324.00	1301	354.00	1381	383.00	1461	413.00				
1062	270.00	1142	297.00	1222	324.00	1302	354.00	1382	384.00	1462	413.00				
1063	271.00	1143	297.00	1223	325.00	1303	354.00	1383	384.00	1463	414.00				
1064	271.00	1144	297.00	1224	325.00	1304	355.00	1384	384.00	1464	414.00				
1065	271.00	1145	298.00	1225	325.00	1305	355.00	1385	385.00	1465	415.00				
1066	272.00	1146	298.00	1226	326.00	1306	355.00	1386	385.00	1466	415.00				
1067	272.00	1147	298.00	1227	326.00	1307	356.00	1387	386.00	1467	415.00				
1068	272.00	1148	299.00	1228	326.00	1308	356.00	1388	386.00	1468	416.00				
1069	273.00	1149	299.00	1229	327.00	1309	356.00	1389	386.00	1469	416.00				
1070	273.00	1150	299.00	1230	327.00	1310	357.00	1390	387.00	1470	416.00				
1071	273.00	1151	300.00	1231	327.00	1311	357.00	1391	387.00	1471	417.00				
1072	274.00	1152	300.00	1232	328.00	1312	358.00	1392	387.00	1472	417.00				
1073	274.00	1153	300.00	1233	328.00	1313	358.00	1393	388.00	1473	418.00				
1074	274.00	1154	301.00	1234	329.00	1314	358.00	1394	388.00	1474	418.00				
1075	275.00	1155	301.00	1235	329.00	1315	359.00	1395	388.00	1475	418.00				
1076	275.00	1156	301.00	1236	329.00	1316	359.00	1396	389.00	1476	419.00				
1077	275.00	1157	302.00	1237	330.00	1317	359.00	1397	389.00	1477	419.00				
1078	276.00	1158	302.00	1238	330.00	1318	360.00	1398	390.00	1478	419.00				
1079	276.00	1159	302.00	1239	330.00	1319	360.00	1399	390.00	1479	420.00				
1080	276.00	1160	303.00	1240	331.00	1320	361.00	1400	390.00	1480	420.00				
1081	277.00	1161	303.00	1241	331.00	1321	361.00	1401	391.00	1481	420.00				
1082	277.00	1162	303.00	1242	332.00	1322	361.00	1402	391.00	1482	421.00				
1083	277.00	1163	304.00	1243	332.00	1323	362.00	1403	391.00	1483	421.00				
1084	277.00	1164	304.00	1244	332.00	1324	362.00	1404	392.00	1484	422.00				
1085	278.00	1165	304.00	1245	333.00	1325	362.00	1405	392.00	1485	422.00				

Where the payee's earnings are more than \$1,485 withhold \$422 plus 37.2 cents for each \$1 of daily earnings over \$1,485. For all withholding amounts calculated, round result to the nearest dollar.