



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

This schedule applied to payments made from 13 October 2020 to 30 June 2024.

Last updated 13 October 2020

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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.

Using this schedule

This schedule applies to payments made from 13 October 2020.

You should use this schedule if you make payments to employees who are actors, variety artists or other entertainers who receive payments

for their performances.

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

- conducted in the presence of an audience
- intended to be communicated to an audience by print or electronic media
- for a film or tape
- for a television or radio broadcast.

For these types of payments, the Commissioner has varied the rate of withholding to 20% of the payment. For more information, refer to **Performing artists contracted to perform promotional activity**.

If you employ individuals under a working holiday makers visa, you must use the **Tax table for working holiday makers** for all payments made to them, including lump sum payments.



For all other employees who are paid on a regular basis, use the applicable tax table. That is, either the **Weekly tax table**, **Fortnightly tax table** or **Monthly tax table**. Do not use this schedule for payments made to foreign residents engaged as contractors. These payments are subject to foreign resident withholding. For more information, refer to **Foreign resident entertainment, sports, construction and casino gaming activities**.

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

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

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


You can also:

- use the Withholding lookup tool to quickly [work out the amount to withhold \(XLSX 34KB\)](#) 
- download a printable version of the [Tax table for actors, variety artists and other entertainers \(PDF 841KB\)](#)  (NAT 1023).


Working out the withholding amount

This schedule 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 employee has not claimed the tax-free threshold, use the [formulas](#) to calculate withholding amounts.

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

1. Ignore any cents, input the employee's daily earnings into the [Withholding lookup tool \(XLSX 34KB\)](#)  and refer to the corresponding amount to be withheld in column 2.
2. If the employee has claimed any tax offsets, see [Claiming tax offsets](#) to work out the daily value of the amount claimed. Subtract the daily value of the tax offsets from the amount found in step 1.

Example

An employee has claimed the tax-free threshold, earns \$279.35 daily, works three performances this week and claims tax offsets of \$500. Ignoring cents, input \$279 into the [Withholding lookup tool \(XLSX 34KB\)](#)  and refer to the corresponding amount to be withheld in column 2 of \$24.00. 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 \$21.00 ($\$24.00 - \3.00).

Using a formula

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

If you have developed your own payroll or accounting software package, you can use the formulas and the coefficients outlined in [table A](#) and [table B](#).

This section should be read with **Statement of formulas for calculating amounts to be withheld**.

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

Table A: Employee has claimed the tax-free threshold

Coefficients where tax-free threshold claimed

Weekly earnings (x) less than	a	b
\$449	0	0
\$548	0.1520	68.3462
\$685	0.2320	112.1942
\$901	0.1680	68.3465
\$1,081	0.1752	74.8369
\$1,602	0.2782	186.2119
\$2,884	0.2760	182.7504
\$4,326	0.3120	286.5965
\$4,326 & over	0.3760	563.5196

Table B: Employee has not claimed the tax-free threshold

Coefficients where tax-free threshold not claimed

Weekly earnings (x) less than	a	b
\$110	0.1520	0.1520
\$463	0.1878	3.9639
\$644	0.1752	-1.9003
\$1,165	0.2782	64.4297
\$2,447	0.2760	61.9132
\$3,889	0.3120	150.0093
\$3,889 & over	0.3760	398.9324

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

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

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


Example

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 0.1752 - 74.8369 = \100.5365 . Round to the nearest dollar = $\$101$.
3. $\$101 \div 2 = \50.50 . Round to the nearest dollar = $\$51$.

Therefore, the amount to withhold from each performance is \$51. As there is only one performance per day, the daily withholding amount is the same as the per performance withholding amount.

Software

Payroll or accounting software written in accordance with the formulas in this schedule should be tested for accuracy against the [Withholding lookup tool \(XLSX 34KB\)](#) . The results obtained when using the coefficients in this schedule may differ slightly from the *Withholding lookup tool*. The differences result from the rounding of components. Withholding calculated using either method is accepted.

Tax file number (TFN) declarations

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

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

When a TFN has not been provided

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

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

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

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

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

When your employee is a foreign resident

If your employee has answered **no** to the question 'Are you an Australian resident for tax purposes?' on their *Tax file number declaration*, you will need to use the foreign resident tax rates.

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

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

Foreign resident tax rates

Weekly tax rates

Weekly earnings \$	Weekly rate
0 to 2,306	32.5 cents for each dollar of earnings
2,307 to 3,460	\$749 plus 37 cents for each \$1 of

	earnings over \$2,306
3,461 and over	\$1,176 plus 45 cents for each \$1 of earnings over \$3,460

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

Withholding declarations

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

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

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

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

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

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

Claiming tax offsets

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

If your employee claims a tax offset, reduce the amount to be withheld from their earnings per performance by the value of the tax offset. The per performance value is the tax offset amount claimed divided by 52,

divided by the number of performances per week. Round the result to the nearest dollar.

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

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

PAYG withholding publications

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

- Tax tables
- PAYG withholding.

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