



Tax tables

Use these quick links to find the pay as you go (PAYG) withholding tax tables.

Last updated 9 September 2025

About tax tables

We produce a range of tax tables to help you work out how much to withhold from payments you make to your employees or other payees. A tax withheld calculator that calculates the correct amount of tax to withhold is available.

Tax tables with an asterisk (*) have downloadable look-up tables available in portable document format (PDF). To get a copy of the PDF, select the tax table you need and go to the heading 'Using this table'.

Tax tables for previous years are also available.

Important Information – September 2025 update

On 2 August 2025, the *Universities Accord (Cutting Student Debt by 20 Per Cent) Bill 2025* became law.

The enactment of this legislation provides a new way the compulsory repayments for study and training support loans (STSL) are calculated and increases the repayment income thresholds. For most individuals, this means their compulsory repayment will be lower.

As a result, we've updated *Schedule 8 – Statement of formulas for calculating study and training support loans components* (NAT 3539) and the study and training support loans weekly, fortnightly and

monthly tax tables to reflect the reduced compulsory repayment requirements in PAYG withholding, effective from 24 September 2025.


Payers must start withholding using the new STSL withholding rates from 24 September 2025. There is no requirement to recalculate the STSL withholding amounts from payments that were made between 1 July and 23 September.

For more information on the marginal repayment system, see [Study and training loans – what's new](#).

Tax tables that were updated and apply from 24 September 2025

The following tax tables updated and apply from 24 September 2025.

Study and training support loans

- *Schedule 8 – Statement of formulas for calculating study and training support loans components (NAT 3539)
- [Sample data for Schedule 8 – Statement of formulas for calculating study and training support loans components \(NAT 3539, XLSX 32KB\)](#) 
- *Study and training support loans weekly tax table (NAT 2173)
- *Study and training support loans fortnightly tax table (NAT 2185)
- *Study and training support loans monthly tax table (NAT 2186)

Tax tables that continue to apply from 24 September 2025

The following tax tables were not updated but continue to apply from 24 September 2025.

Regular payments

- *Weekly tax table (NAT 1005)
- *Fortnightly tax table (NAT 1006)
- *Monthly tax table (NAT 1007)
- *Tax table for daily and casual workers (NAT 1024)

Statement of formulas

- *Schedule 1 – Statement of formulas for calculating amounts to be withheld (NAT 1004)

Medicare levy

- *Weekly tax table with no and half Medicare levy (NAT 1008)
- *Fortnightly tax table with no and half Medicare levy (NAT 74228)
- *Medicare levy adjustment weekly tax table (NAT 1010)
- *Medicare levy adjustment fortnightly tax table (NAT 1011)
- *Medicare levy adjustment monthly tax table (NAT 1012)

Superannuation payments

- Schedule 12 - Tax table for superannuation lump sums (NAT 70981)
- Schedule 13 - Tax table for superannuation income streams (NAT 70982)

Note: For current year super cap amounts, refer to Key super rates and thresholds.

Payee or industry specific tax tables

- *Schedule 2 – Tax table for individuals employed in the horticultural or shearing industry (NAT 1013)
- Schedule 3 – Tax table for actors, variety artists and other entertainers (NAT 1023)
- Schedule 9 – Tax table for seniors and pensioners (NAT 4466)
- Schedule 15 – Tax table for working holiday makers (NAT 75331)

Withholding rates for:

- individuals employed under the Pacific Australia Labour Mobility scheme, go to Employers of Pacific Australia Labour Mobility (PALM) scheme workers
- individuals employed under previous labour mobility programs, go to Seasonal Worker Programme (SWP) and Pacific Labour Scheme (PLS).

Types of payment specific tax tables

- Schedule 5 - Tax table for back payments commissions bonuses and similar payments (NAT 3348)
- Schedule 6 – Tax table for annuities (NAT 3350)
- Schedule 7 – Tax table for unused leave payments on termination of employment (NAT 3351)
- Schedule 11 – Tax table for employment termination payments (NAT 70980)

Note: For current year ETP cap amounts, genuine redundancy and early retirement scheme payment limits, refer to **Key super rates and thresholds**.

Other tax tables

- Schedule 4 – Tax table for return to work payments (NAT 3347)
- Schedule 10 – Tax table for payments made under voluntary agreements (NAT 3352)
- Schedule 14 – Tax table for additional amounts to withhold as a result of an agreement to increase withholding (NAT 5441)

More information

For more information, see:

- Key super rates and thresholds
- Tax withheld calculators
- Tax file number and withholding declarations – Employee is under 18 years old
- Payments with special rules
- Single Touch Payroll
- PAYG payment summaries: forms and guidelines

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If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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