



Tax tables

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

Last updated 10 June 2025

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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 – July 2025 updates

There are no changes to most withholding schedules and tax tables for the 2025–26 income year.

With the annual indexing of the repayment income thresholds for study and training support loans, Schedule 8 – *Statement of formulas for calculating study and training support loans components* (NAT 3539) and study and training support loans weekly, fortnightly and monthly tax tables were updated.


As the result of legislation that changed the way lump sum payments in arrears are treated for Medicare levy purposes, Schedule 5 – *Tax table for back payments, commissions, bonuses and similar payments* (NAT 3348) was updated to remove the \$1,200 Lump Sum E threshold. From 1 July 2025, all back payments that accrued more than 12 months before the date of payment must be treated as lump sum E regardless of the amount.

Some of the schedules and tax tables have had no material changes but are updated for other reasons including formatting and having up-to-date examples, cap or payment limit amounts.

The income tax cuts made by the *Treasury Laws Amendment (More Cost of Living Relief) Act 2025* do not commence until 1 July 2026 (the 2026-27 income year).

Tax tables that were updated and apply from 1 July 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)

Types of payment specific tax tables

- Schedule 5 - Tax table for back payments commissions bonuses and similar payments (NAT 3348)

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.

Tax tables that continue to apply from 1 July 2025

The following tax tables were not updated but continue to apply from 1 July 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)

Payee or industry specific tax tables

- *Schedule 9 – Tax table for seniors and pensioners (NAT 4466)

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

Types of payment specific tax tables

- 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)

For withholding rates for:

- individuals employed in that scheme, go to **Employers of Pacific Australia Labour Mobility (PALM) scheme workers**
- for individuals employed under them, go to **Seasonal Worker Programme (SWP) and Pacific Labour Scheme (PLS)**.

More information

For more information, see:

- **Genuine redundancy and early retirement scheme changes** – this may impact withholding calculations for some employees when using *Schedule 7 – Tax table for unused leave payments on*

termination of employment and Schedule 11 – Tax table for employment termination payments

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

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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.

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