



Schedule 29 – Tax table for payments made under voluntary agreements

This schedule applied to payments made from 1 July 2013 to 30 June 2024.

Last updated 14 June 2019

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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 12-55 of Schedule 1 to the TAA.

Using this schedule

This schedule applies to payments made from 1 July 2013.

You should use this schedule if you make payments to an individual under a voluntary agreement to withhold.

You can download a printable version of [Tax table for payments made under voluntary agreements \(PDF 171KB\)](#)  (NAT 3352).

How to work out the withholding amount

To work out the withholding amount, you need to assess whether the payee has informed you of their Commissioner's instalment rate (CIR) and whether the amount includes GST.

See also:

- For more information, refer to [PAYG withholding – voluntary agreements \(NAT 3063\)](#).

If the payee has informed you of their CIR

If the payee has informed you of their CIR, use the following to work out how much to withhold:

- If the payee's CIR is greater than or equal to 20% – withhold the amount worked out by multiplying the amount of the payment by the CIR.
- If the payee's CIR is less than 20% – withhold the amount worked out by multiplying the amount of the payment by 20%. However, if your voluntary agreement with the payee states that their CIR will apply, you must withhold the amount worked out by multiplying the amount of the payment by the CIR.

If the payee has informed you that they don't have a CIR

You must withhold 20% of the amount of the payment.

If the payment includes an amount for GST

If the payment includes an amount for GST, you exclude this GST amount when calculating the appropriate rate to withhold.

Example

Francesca is a marketing consultant who receives income from many sources. She has a voluntary agreement to withhold with Ashfield Accounting (her largest payer) and they have agreed to use her CIR of 16.44%.

Ashfield Accounting calculates the amount to be withheld by multiplying the amount of each payment (excluding any GST

component) by 16.44%.

If Francesca and Ashfield Accounting did not have an agreement to use her CIR, the rate of withholding would be 20%.

Rounding of withholding amounts

Withholding amounts calculated by applying this table should be rounded to the nearest dollar. Results ending in 50 cents are rounded to the next higher dollar.

PAYG withholding publications

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

- Tax tables
- PAYG withholding.

QC 34730

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