



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

This schedule applies to payments made from 1 July 2026.

Using this schedule

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.

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* (QC 16528).

If you employ individuals under a working holiday makers visa, you must use *Schedule 15 – Tax table for working holiday makers* (NAT 75331) 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:

- *Weekly tax table* (NAT 1005)
- *Fortnightly tax table* (NAT 1006)
- *Monthly tax table* (NAT 1007).

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 gaming junket activities* (QC 17608).

When using this schedule, do NOT withhold an amount for study and training support loans.

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.

Working out the withholding amount

This schedule is only applicable to those who have 3 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 in this schedule to calculate withholding amounts.

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

1. Ignore any cents, find the employee's daily earnings in column 1 of the table 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' on page 4 to work out the daily value of the amount. Subtract the daily value of the tax offsets from the amount in step 1.

Example:

Calculating the withholding amount

An employee has claimed the tax-free threshold, earns \$279.35 daily, works 3 performances this week and claims tax offsets of \$500. Ignoring cents, find \$279 in column 1 of the table and refer to the corresponding amount to be withheld in column 2 of \$20.00. 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 \$17.00 ($\$20.00 - \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, use the formulas and the coefficients outlined in Table A and Table B.

This section should be read with *Schedule 1 – Statement of formulas for calculating amounts to be withheld* (NAT 1004).

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

Employee has claimed the tax-free threshold

Table A: Coefficients where tax-free threshold claimed

Weekly earnings (x)	a	b
Less than \$452	–	–
Less than \$673	0.1200	54.3462
Less than \$841	0.2000	108.2135
Less than \$901	0.1360	54.3473
Less than \$1,081	0.1432	60.8377
Less than \$1,602	0.2582	185.1935
Less than \$3,245	0.2560	181.7319
Less than \$4,567	0.3120	363.4627
\$4,567 & over	0.3760	655.7704

Employee has not claimed the tax-free threshold

Table B: Coefficients where tax-free threshold not claimed

Weekly earnings (x)	a	b
Less than \$235	0.1200	0.1200
Less than \$463	0.1667	11.0185
Less than \$644	0.1432	0.1066
Less than \$1,165	0.2582	74.1674
Less than \$2,807	0.2560	71.6508
Less than \$4,129	0.3120	228.8816
\$4,129 & over	0.3760	493.1893

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:

Claiming tax-free threshold

Sandra has 2 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 0.1432 - 60.8377 = \82.5401 .
Round to the nearest dollar = \$83.
3. $\$83 \div 2 = \41.50 . Round to the nearest dollar = \$42.

Therefore, the amount to withhold from each performance is \$42. 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. The results obtained when using the coefficients in this schedule may differ slightly from the amounts shown in the PAYG tax tables. 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* (NAT 3092) helps 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 tell us by:

- providing employment and tax information about your employee in your STP Phase 2 reporting (ato.gov.au/stp2guide) and including the applicable tax treatment code beginning in 'N', or
- completing a *Tax file number declaration* form with all available details of the employee and sending 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* (NAT 1432) 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 that they are a foreign resident for tax purposes on their *Tax file number declaration*, you will need to use the foreign resident tax rates.

There are 2 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 earnings \$	Weekly rate
0 to 2,595	30 cents for each dollar of earnings
2,596 to 3,652	\$779 plus 37 cents for each \$1 of earnings over \$2,595
3,653 & over	\$1,170 plus 45 cents for each \$1 of earnings over \$3,652

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* (NAT 3093) to advise you of any changes to their circumstances that may affect the amount you need to withhold from their payments.

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

- 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 AASL 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 employee has not claimed the tax-free threshold.

PAYG withholding publications

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

- ato.gov.au/taxtables
- ato.gov.au/paygw

Tax table for actors, variety artists and other entertainers

Daily earnings \$	Amount to withhold \$	Daily earnings \$	Amount to withhold \$	Daily earnings \$	Amount to withhold \$	Daily earnings \$	Amount to withhold \$	Daily earnings \$	Amount to withhold \$	Daily earnings \$	Amount to withhold \$
150	0.00	230	10.00	310	24.00	390	39.00	470	60.00	550	80.00
151	0.00	231	10.00	311	24.00	391	39.00	471	60.00	551	81.00
152	0.00	232	10.00	312	24.00	392	40.00	472	60.00	552	81.00
153	0.00	233	11.00	313	25.00	393	40.00	473	60.00	553	81.00
154	0.00	234	11.00	314	25.00	394	40.00	474	61.00	554	81.00
155	1.00	235	11.00	315	25.00	395	40.00	475	61.00	555	82.00
156	1.00	236	11.00	316	25.00	396	41.00	476	61.00	556	82.00
157	1.00	237	11.00	317	25.00	397	41.00	477	62.00	557	82.00
158	1.00	238	12.00	318	25.00	398	41.00	478	62.00	558	82.00
159	1.00	239	12.00	319	25.00	399	41.00	479	62.00	559	83.00
160	1.00	240	12.00	320	26.00	400	42.00	480	62.00	560	83.00
161	1.00	241	12.00	321	26.00	401	42.00	481	63.00	561	83.00
162	1.00	242	12.00	322	26.00	402	42.00	482	63.00	562	83.00
163	1.00	243	13.00	323	26.00	403	42.00	483	63.00	563	84.00
164	2.00	244	13.00	324	26.00	404	43.00	484	63.00	564	84.00
165	2.00	245	13.00	325	26.00	405	43.00	485	64.00	565	84.00
166	2.00	246	13.00	326	26.00	406	43.00	486	64.00	566	84.00
167	2.00	247	13.00	327	27.00	407	43.00	487	64.00	567	85.00
168	2.00	248	14.00	328	27.00	408	44.00	488	64.00	568	85.00
169	2.00	249	14.00	329	27.00	409	44.00	489	65.00	569	85.00
170	2.00	250	14.00	330	27.00	410	44.00	490	65.00	570	85.00
171	2.00	251	14.00	331	27.00	411	44.00	491	65.00	571	86.00
172	3.00	252	14.00	332	27.00	412	45.00	492	65.00	572	86.00
173	3.00	253	15.00	333	27.00	413	45.00	493	66.00	573	86.00
174	3.00	254	15.00	334	28.00	414	45.00	494	66.00	574	86.00
175	3.00	255	15.00	335	28.00	415	46.00	495	66.00	575	87.00
176	3.00	256	15.00	336	28.00	416	46.00	496	66.00	576	87.00
177	3.00	257	15.00	337	28.00	417	46.00	497	67.00	577	87.00
178	3.00	258	16.00	338	28.00	418	46.00	498	67.00	578	87.00
179	3.00	259	16.00	339	28.00	419	47.00	499	67.00	579	88.00
180	4.00	260	16.00	340	28.00	420	47.00	500	67.00	580	88.00
181	4.00	261	16.00	341	29.00	421	47.00	501	68.00	581	88.00
182	4.00	262	16.00	342	29.00	422	47.00	502	68.00	582	88.00
183	4.00	263	17.00	343	29.00	423	48.00	503	68.00	583	89.00
184	4.00	264	17.00	344	29.00	424	48.00	504	68.00	584	89.00
185	4.00	265	17.00	345	29.00	425	48.00	505	69.00	585	89.00
186	4.00	266	17.00	346	29.00	426	48.00	506	69.00	586	90.00
187	4.00	267	17.00	347	29.00	427	49.00	507	69.00	587	90.00
188	4.00	268	18.00	348	30.00	428	49.00	508	70.00	588	90.00
189	5.00	269	18.00	349	30.00	429	49.00	509	70.00	589	90.00
190	5.00	270	18.00	350	30.00	430	49.00	510	70.00	590	91.00
191	5.00	271	18.00	351	30.00	431	50.00	511	70.00	591	91.00
192	5.00	272	18.00	352	30.00	432	50.00	512	71.00	592	91.00
193	5.00	273	19.00	353	30.00	433	50.00	513	71.00	593	91.00
194	5.00	274	19.00	354	30.00	434	50.00	514	71.00	594	92.00
195	5.00	275	19.00	355	31.00	435	51.00	515	71.00	595	92.00
196	5.00	276	19.00	356	31.00	436	51.00	516	72.00	596	92.00
197	6.00	277	19.00	357	31.00	437	51.00	517	72.00	597	92.00
198	6.00	278	20.00	358	31.00	438	51.00	518	72.00	598	93.00
199	6.00	279	20.00	359	31.00	439	52.00	519	72.00	599	93.00
200	6.00	280	20.00	360	31.00	440	52.00	520	73.00	600	93.00
201	6.00	281	20.00	361	32.00	441	52.00	521	73.00	601	93.00
202	6.00	282	20.00	362	32.00	442	52.00	522	73.00	602	94.00
203	6.00	283	20.00	363	32.00	443	53.00	523	73.00	603	94.00
204	6.00	284	21.00	364	32.00	444	53.00	524	74.00	604	94.00
205	7.00	285	21.00	365	33.00	445	53.00	525	74.00	605	94.00
206	7.00	286	21.00	366	33.00	446	54.00	526	74.00	606	95.00
207	7.00	287	21.00	367	33.00	447	54.00	527	74.00	607	95.00
208	7.00	288	21.00	368	33.00	448	54.00	528	75.00	608	95.00
209	7.00	289	21.00	369	34.00	449	54.00	529	75.00	609	95.00
210	7.00	290	21.00	370	34.00	450	55.00	530	75.00	610	96.00
211	7.00	291	22.00	371	34.00	451	55.00	531	75.00	611	96.00
212	7.00	292	22.00	372	34.00	452	55.00	532	76.00	612	96.00
213	7.00	293	22.00	373	35.00	453	55.00	533	76.00	613	96.00
214	8.00	294	22.00	374	35.00	454	56.00	534	76.00	614	97.00
215	8.00	295	22.00	375	35.00	455	56.00	535	76.00	615	97.00
216	8.00	296	22.00	376	35.00	456	56.00	536	77.00	616	97.00
217	8.00	297	22.00	377	36.00	457	56.00	537	77.00	617	97.00
218	8.00	298	22.00	378	36.00	458	57.00	538	77.00	618	98.00
219	8.00	299	23.00	379	36.00	459	57.00	539	77.00	619	98.00
220	8.00	300	23.00	380	36.00	460	57.00	540	78.00	620	98.00
221	8.00	301	23.00	381	37.00	461	57.00	541	78.00	621	98.00
222	9.00	302	23.00	382	37.00	462	58.00	542	78.00	622	99.00
223	9.00	303	23.00	383	37.00	463	58.00	543	79.00	623	99.00
224	9.00	304	23.00	384	38.00	464	58.00	544	79.00	624	99.00
225	9.00	305	23.00	385	38.00	465	58.00	545	79.00	625	100.00
226	9.00	306	24.00	386	38.00	466	59.00	546	79.00	626	100.00
227	9.00	307	24.00	387	38.00	467	59.00	547	80.00	627	100.00
228	10.00	308	24.00	388	39.00	468	59.00	548	80.00	628	100.00
229	10.00	309	24.00	389	39.00	469	59.00	549	80.00	629	101.00

Daily earnings \$	Amount to withhold \$	Daily earnings \$	Amount to withhold \$	Daily earnings \$	Amount to withhold \$	Daily earnings \$	Amount to withhold \$	Daily earnings \$	Amount to withhold \$	Daily earnings \$	Amount to withhold \$
630	101.00	710	121.00	790	142.00	870	162.00	950	183.00	1,030	203.00
631	101.00	711	122.00	791	142.00	871	162.00	951	183.00	1,031	203.00
632	101.00	712	122.00	792	142.00	872	163.00	952	183.00	1,032	204.00
633	102.00	713	122.00	793	143.00	873	163.00	953	183.00	1,033	204.00
634	102.00	714	122.00	794	143.00	874	163.00	954	184.00	1,034	204.00
635	102.00	715	123.00	795	143.00	875	164.00	955	184.00	1,035	204.00
636	102.00	716	123.00	796	143.00	876	164.00	956	184.00	1,036	205.00
637	103.00	717	123.00	797	144.00	877	164.00	957	184.00	1,037	205.00
638	103.00	718	123.00	798	144.00	878	164.00	958	185.00	1,038	205.00
639	103.00	719	124.00	799	144.00	879	165.00	959	185.00	1,039	205.00
640	103.00	720	124.00	800	144.00	880	165.00	960	185.00	1,040	206.00
641	104.00	721	124.00	801	145.00	881	165.00	961	186.00	1,041	206.00
642	104.00	722	124.00	802	145.00	882	165.00	962	186.00	1,042	206.00
643	104.00	723	125.00	803	145.00	883	166.00	963	186.00	1,043	207.00
644	104.00	724	125.00	804	145.00	884	166.00	964	186.00	1,044	207.00
645	105.00	725	125.00	805	146.00	885	166.00	965	187.00	1,045	207.00
646	105.00	726	125.00	806	146.00	886	166.00	966	187.00	1,046	207.00
647	105.00	727	126.00	807	146.00	887	167.00	967	187.00	1,047	208.00
648	105.00	728	126.00	808	146.00	888	167.00	968	187.00	1,048	208.00
649	106.00	729	126.00	809	147.00	889	167.00	969	188.00	1,049	208.00
650	106.00	730	126.00	810	147.00	890	167.00	970	188.00	1,050	208.00
651	106.00	731	127.00	811	147.00	891	168.00	971	188.00	1,051	209.00
652	106.00	732	127.00	812	147.00	892	168.00	972	188.00	1,052	209.00
653	107.00	733	127.00	813	148.00	893	168.00	973	189.00	1,053	209.00
654	107.00	734	127.00	814	148.00	894	168.00	974	189.00	1,054	209.00
655	107.00	735	128.00	815	148.00	895	169.00	975	189.00	1,055	210.00
656	107.00	736	128.00	816	148.00	896	169.00	976	189.00	1,056	210.00
657	108.00	737	128.00	817	149.00	897	169.00	977	190.00	1,057	210.00
658	108.00	738	128.00	818	149.00	898	169.00	978	190.00	1,058	210.00
659	108.00	739	129.00	819	149.00	899	170.00	979	190.00	1,059	211.00
660	108.00	740	129.00	820	149.00	900	170.00	980	190.00	1,060	211.00
661	109.00	741	129.00	821	150.00	901	170.00	981	191.00	1,061	211.00
662	109.00	742	129.00	822	150.00	902	170.00	982	191.00	1,062	211.00
663	109.00	743	130.00	823	150.00	903	171.00	983	191.00	1,063	212.00
664	109.00	744	130.00	824	150.00	904	171.00	984	191.00	1,064	212.00
665	110.00	745	130.00	825	151.00	905	171.00	985	192.00	1,065	212.00
666	110.00	746	130.00	826	151.00	906	171.00	986	192.00	1,066	212.00
667	110.00	747	131.00	827	151.00	907	172.00	987	192.00	1,067	213.00
668	111.00	748	131.00	828	151.00	908	172.00	988	192.00	1,068	213.00
669	111.00	749	131.00	829	152.00	909	172.00	989	193.00	1,069	213.00
670	111.00	750	132.00	830	152.00	910	172.00	990	193.00	1,070	213.00
671	111.00	751	132.00	831	152.00	911	173.00	991	193.00	1,071	214.00
672	112.00	752	132.00	832	152.00	912	173.00	992	193.00	1,072	214.00
673	112.00	753	132.00	833	153.00	913	173.00	993	194.00	1,073	214.00
674	112.00	754	133.00	834	153.00	914	173.00	994	194.00	1,074	214.00
675	112.00	755	133.00	835	153.00	915	174.00	995	194.00	1,075	215.00
676	113.00	756	133.00	836	154.00	916	174.00	996	194.00	1,076	215.00
677	113.00	757	133.00	837	154.00	917	174.00	997	195.00	1,077	215.00
678	113.00	758	134.00	838	154.00	918	175.00	998	195.00	1,078	215.00
679	113.00	759	134.00	839	154.00	919	175.00	999	195.00	1,079	216.00
680	114.00	760	134.00	840	155.00	920	175.00	1,000	196.00	1,080	216.00
681	114.00	761	134.00	841	155.00	921	175.00	1,001	196.00	1,081	216.00
682	114.00	762	135.00	842	155.00	922	176.00	1,002	196.00	1,082	217.00
683	114.00	763	135.00	843	155.00	923	176.00	1,003	196.00	1,083	217.00
684	115.00	764	135.00	844	156.00	924	176.00	1,004	197.00	1,084	217.00
685	115.00	765	135.00	845	156.00	925	176.00	1,005	197.00	1,085	217.00
686	115.00	766	136.00	846	156.00	926	177.00	1,006	197.00	1,086	218.00
687	115.00	767	136.00	847	156.00	927	177.00	1,007	197.00	1,087	218.00
688	116.00	768	136.00	848	157.00	928	177.00	1,008	198.00	1,088	218.00
689	116.00	769	136.00	849	157.00	929	177.00	1,009	198.00	1,089	219.00
690	116.00	770	137.00	850	157.00	930	178.00	1,010	198.00	1,090	219.00
691	116.00	771	137.00	851	157.00	931	178.00	1,011	198.00	1,091	219.00
692	117.00	772	137.00	852	158.00	932	178.00	1,012	199.00	1,092	220.00
693	117.00	773	137.00	853	158.00	933	178.00	1,013	199.00	1,093	220.00
694	117.00	774	138.00	854	158.00	934	179.00	1,014	199.00	1,094	220.00
695	117.00	775	138.00	855	158.00	935	179.00	1,015	199.00	1,095	221.00
696	118.00	776	138.00	856	159.00	936	179.00	1,016	200.00	1,096	221.00
697	118.00	777	138.00	857	159.00	937	179.00	1,017	200.00	1,097	221.00
698	118.00	778	139.00	858	159.00	938	180.00	1,018	200.00	1,098	222.00
699	118.00	779	139.00	859	159.00	939	180.00	1,019	200.00	1,099	222.00
700	119.00	780	139.00	860	160.00	940	180.00	1,020	201.00	1,100	222.00
701	119.00	781	139.00	861	160.00	941	180.00	1,021	201.00	1,101	222.00
702	119.00	782	140.00	862	160.00	942	181.00	1,022	201.00	1,102	223.00
703	119.00	783	140.00	863	160.00	943	181.00	1,023	201.00	1,103	223.00
704	120.00	784	140.00	864	161.00	944	181.00	1,024	202.00	1,104	223.00
705	120.00	785	140.00	865	161.00	945	181.00	1,025	202.00	1,105	224.00
706	120.00	786	141.00	866	161.00	946	182.00	1,026	202.00	1,106	224.00
707	120.00	787	141.00	867	161.00	947	182.00	1,027	202.00	1,107	224.00
708	121.00	788	141.00	868	162.00	948	182.00	1,028	203.00	1,108	225.00
709	121.00	789	141.00	869	162.00	949	182.00	1,029	203.00	1,109	225.00

Daily earnings \$	Amount to withhold \$	Daily earnings \$	Amount to withhold \$	Daily earnings \$	Amount to withhold \$	Daily earnings \$	Amount to withhold \$	Daily earnings \$	Amount to withhold \$	Daily earnings \$	Amount to withhold \$
1,110	225.00	1,180	247.00	1,250	269.00	1,320	291.00	1,390	313.00	1,460	334.00
1,111	226.00	1,181	247.00	1,251	269.00	1,321	291.00	1,391	313.00	1,461	335.00
1,112	226.00	1,182	248.00	1,252	270.00	1,322	291.00	1,392	313.00	1,462	335.00
1,113	226.00	1,183	248.00	1,253	270.00	1,323	292.00	1,393	314.00	1,463	335.00
1,114	227.00	1,184	248.00	1,254	270.00	1,324	292.00	1,394	314.00	1,464	336.00
1,115	227.00	1,185	249.00	1,255	271.00	1,325	292.00	1,395	314.00	1,465	336.00
1,116	227.00	1,186	249.00	1,256	271.00	1,326	293.00	1,396	315.00	1,466	336.00
1,117	227.00	1,187	249.00	1,257	271.00	1,327	293.00	1,397	315.00	1,467	337.00
1,118	228.00	1,188	250.00	1,258	271.00	1,328	293.00	1,398	315.00	1,468	337.00
1,119	228.00	1,189	250.00	1,259	272.00	1,329	294.00	1,399	315.00	1,469	337.00
1,120	228.00	1,190	250.00	1,260	272.00	1,330	294.00	1,400	316.00	1,470	338.00
1,121	229.00	1,191	251.00	1,261	272.00	1,331	294.00	1,401	316.00	1,471	338.00
1,122	229.00	1,192	251.00	1,262	273.00	1,332	295.00	1,402	316.00	1,472	338.00
1,123	229.00	1,193	251.00	1,263	273.00	1,333	295.00	1,403	317.00	1,473	339.00
1,124	230.00	1,194	251.00	1,264	273.00	1,334	295.00	1,404	317.00	1,474	339.00
1,125	230.00	1,195	252.00	1,265	274.00	1,335	295.00	1,405	317.00	1,475	339.00
1,126	230.00	1,196	252.00	1,266	274.00	1,336	296.00	1,406	318.00	1,476	339.00
1,127	231.00	1,197	252.00	1,267	274.00	1,337	296.00	1,407	318.00	1,477	340.00
1,128	231.00	1,198	253.00	1,268	275.00	1,338	296.00	1,408	318.00	1,478	340.00
1,129	231.00	1,199	253.00	1,269	275.00	1,339	297.00	1,409	319.00	1,479	340.00
1,130	232.00	1,200	253.00	1,270	275.00	1,340	297.00	1,410	319.00	1,480	341.00
1,131	232.00	1,201	254.00	1,271	276.00	1,341	297.00	1,411	319.00	1,481	341.00
1,132	232.00	1,202	254.00	1,272	276.00	1,342	298.00	1,412	319.00	1,482	341.00
1,133	232.00	1,203	254.00	1,273	276.00	1,343	298.00	1,413	320.00	1,483	342.00
1,134	233.00	1,204	255.00	1,274	276.00	1,344	298.00	1,414	320.00	1,484	342.00
1,135	233.00	1,205	255.00	1,275	277.00	1,345	299.00	1,415	320.00	1,485	342.00
1,136	233.00	1,206	255.00	1,276	277.00	1,346	299.00	1,416	321.00	1,486	343.00
1,137	234.00	1,207	256.00	1,277	277.00	1,347	299.00	1,417	321.00	1,487	343.00
1,138	234.00	1,208	256.00	1,278	278.00	1,348	300.00	1,418	321.00	1,488	343.00
1,139	234.00	1,209	256.00	1,279	278.00	1,349	300.00	1,419	322.00	1,489	344.00
1,140	235.00	1,210	256.00	1,280	278.00	1,350	300.00	1,420	322.00	1,490	344.00
1,141	235.00	1,211	257.00	1,281	279.00	1,351	300.00	1,421	322.00	1,491	344.00
1,142	235.00	1,212	257.00	1,282	279.00	1,352	301.00	1,422	323.00	1,492	344.00
1,143	236.00	1,213	257.00	1,283	279.00	1,353	301.00	1,423	323.00	1,493	345.00
1,144	236.00	1,214	258.00	1,284	280.00	1,354	301.00	1,424	323.00	1,494	345.00
1,145	236.00	1,215	258.00	1,285	280.00	1,355	302.00	1,425	324.00	1,495	345.00
1,146	237.00	1,216	258.00	1,286	280.00	1,356	302.00	1,426	324.00	1,496	346.00
1,147	237.00	1,217	259.00	1,287	280.00	1,357	302.00	1,427	324.00	1,497	346.00
1,148	237.00	1,218	259.00	1,288	281.00	1,358	303.00	1,428	324.00	1,498	346.00
1,149	237.00	1,219	259.00	1,289	281.00	1,359	303.00	1,429	325.00	1,499	347.00
1,150	238.00	1,220	260.00	1,290	281.00	1,360	303.00	1,430	325.00	1,500	347.00
1,151	238.00	1,221	260.00	1,291	282.00	1,361	304.00	1,431	325.00	1,501	347.00
1,152	238.00	1,222	260.00	1,292	282.00	1,362	304.00	1,432	326.00	1,502	348.00
1,153	239.00	1,223	261.00	1,293	282.00	1,363	304.00	1,433	326.00	1,503	348.00
1,154	239.00	1,224	261.00	1,294	283.00	1,364	305.00	1,434	326.00	1,504	348.00
1,155	239.00	1,225	261.00	1,295	283.00	1,365	305.00	1,435	327.00	1,505	349.00
1,156	240.00	1,226	261.00	1,296	283.00	1,366	305.00	1,436	327.00	1,506	349.00
1,157	240.00	1,227	262.00	1,297	284.00	1,367	305.00	1,437	327.00	1,507	349.00
1,158	240.00	1,228	262.00	1,298	284.00	1,368	306.00	1,438	328.00	1,508	349.00
1,159	241.00	1,229	262.00	1,299	284.00	1,369	306.00	1,439	328.00	1,509	350.00
1,160	241.00	1,230	263.00	1,300	285.00	1,370	306.00	1,440	328.00	1,510	350.00
1,161	241.00	1,231	263.00	1,301	285.00	1,371	307.00	1,441	329.00	1,511	350.00
1,162	241.00	1,232	263.00	1,302	285.00	1,372	307.00	1,442	329.00	1,512	351.00
1,163	242.00	1,233	264.00	1,303	285.00	1,373	307.00	1,443	329.00	1,513	351.00
1,164	242.00	1,234	264.00	1,304	286.00	1,374	308.00	1,444	329.00	1,514	351.00
1,165	242.00	1,235	264.00	1,305	286.00	1,375	308.00	1,445	330.00	1,515	352.00
1,166	243.00	1,236	265.00	1,306	286.00	1,376	308.00	1,446	330.00	1,516	352.00
1,167	243.00	1,237	265.00	1,307	287.00	1,377	309.00	1,447	330.00	1,517	352.00
1,168	243.00	1,238	265.00	1,308	287.00	1,378	309.00	1,448	331.00	1,518	353.00
1,169	244.00	1,239	266.00	1,309	287.00	1,379	309.00	1,449	331.00	1,519	353.00
1,170	244.00	1,240	266.00	1,310	288.00	1,380	310.00	1,450	331.00	1,520	353.00
1,171	244.00	1,241	266.00	1,311	288.00	1,381	310.00	1,451	332.00	1,521	354.00
1,172	245.00	1,242	266.00	1,312	288.00	1,382	310.00	1,452	332.00	1,522	354.00
1,173	245.00	1,243	267.00	1,313	289.00	1,383	310.00	1,453	332.00	1,523	354.00
1,174	245.00	1,244	267.00	1,314	289.00	1,384	311.00	1,454	333.00	1,524	355.00
1,175	246.00	1,245	267.00	1,315	289.00	1,385	311.00	1,455	333.00	1,525	355.00
1,176	246.00	1,246	268.00	1,316	290.00	1,386	311.00	1,456	333.00	1,526	355.00
1,177	246.00	1,247	268.00	1,317	290.00	1,387	312.00	1,457	334.00	1,527	356.00
1,178	246.00	1,248	268.00	1,318	290.00	1,388	312.00	1,458	334.00	1,528	356.00
1,179	247.00	1,249	269.00	1,319	290.00	1,389	312.00	1,459	334.00	1,529	356.00

Where the employee's earnings are more than \$1,529, withhold \$356 plus 37.6 cents for each dollar of daily earnings over \$1,529.

For all withholding amounts calculated, round the result to the nearest dollar.

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information in this publication and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, we must ask you to pay it but we will not charge you a penalty. Also, if you acted reasonably and in good faith we will not charge you interest.

If you make an honest mistake in trying to follow our information in this publication and you owe us money as a result, we will not charge you a penalty. However, we will ask you to pay the money, and we may also charge you interest. If correcting the mistake means we owe you money, we will pay it to you. We will also pay you any interest you are entitled to.

If you feel that this publication does not fully cover your circumstances, or you are unsure how it applies to you, you can seek further assistance from us.

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 more recent information on our website at **ato.gov.au** or contact us.

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