



Pay As You Go (PAYG) Withholding Tax Tables

Effective for payments
made on or after
1 July 2000

Foreign Residents - Weekly Rates

This document is a withholding schedule made by the Commissioner of Taxation in accordance with sections 15-25 and 15-30 of Schedule 1 to the *Taxation Administration Act 1953*. It applies to withholding payments covered by Subdivision 12-B (except sections 12-50 and 12-55) and 12-D of Schedule 1.

Who should use this table?

Use this table if you make payments to a payee on a weekly basis and the payee is a foreign resident of Australia for taxation purposes.

Tax file number declarations

The amount to be withheld from payments you make to your foreign resident payees is determined primarily by the answers given by the payee on a *Tax file number declaration*. **This declaration replaces the *Employment declaration and Annuity and superannuation pension declaration* from 1 July 2000. Valid *Employment declarations and Annuity and superannuation pension declarations* as at 30 June 2000 will continue to be valid as *Tax file number declarations* under PAYG.**

A *Tax file number declaration* applies to payments made after the declaration is provided to the payer. A later declaration provided by a payee overrides their earlier declaration.

If a payee does not give you a valid *Tax file number declaration* before you make a payment to that payee, either by quoting their tax file number, claiming an exemption from quoting or advising that they have applied for a tax file number, you must withhold an amount from the payment at the highest marginal rate (currently 47%). If a payee does not give you a valid *Tax file number declaration* within 14 days of commencing a payer/payee relationship, you must fill in a *Tax file number declaration* and send it to the Tax Office. If a payee states at question 1 of the *Tax file number declaration* that they have lodged a *Tax file number application or enquiry* with the Tax Office, the payee has 28 days to give you their tax file number. At the end of this time, if the payee has not given you their tax file number, unless the Tax Office tells you not to, you must withhold an amount at the top marginal rate (currently 47%) from the payee's payments and:

- the **whole** amount of all leave loading payments; and
- leave payments on termination of employment — that is, holiday pay, unused annual leave and long service leave.

Rebates and Family tax benefit (FTB)

Foreign resident payees **cannot** claim Family tax benefit (FTB) or any rebates. If a foreign resident payee has claimed FTB or any rebates on the *Tax file number declaration*, do **not** make any adjustment to the weekly tax amount to be withheld to allow for FTB or any rebates.

How to work out withholding amounts

1. Add any allowances and irregular payments that are to be included in this week's pay to the payee's normal weekly earnings.
2. Find the payee's total weekly income in column 1 of the table and read off the corresponding amount to be withheld—column 2 if tax file number is provided—or column 3 if tax file number is **not** provided.
3. Do not allow any FTB or any rebates.
4. Add any Higher Education Contribution Scheme (HECS) component payable by the payee to the amount to be withheld.

Examples

Tax file number provided

The payee's weekly earnings are \$200.50. Find \$200 in column 1 and read off the corresponding amount of \$58 from column 2. *Do not allow any FTB or rebates.*

No tax file number provided

The payee's weekly earnings are \$379.90. Find \$379 in column 1 and read off the corresponding withholding amount of \$178 from column 3—that is, 47 cents for each \$1 of earnings. *Do not allow any FTB or rebates.*

Higher Education Contribution Scheme (HECS) debt and Financial Supplement debt

Individuals with a HECS debt or Financial Supplement debt may need additional amounts withheld from payments you make to them. A payee with a HECS debt or Financial Supplement debt will notify you of those details on their *Tax file number declaration* or *Withholding declaration*. Use the HECS Tax Tables or SFSS Tax Tables, available from the Tax Office, to calculate the additional amounts to be withheld. **Note:** When this Table went to print (June 2000), the Commissioner had not made the SFSS Tax Table. The Commissioner will make and publish that Table as soon as some pending changes to the PAYG legislation become law. For more information on HECS or Financial Supplement debts ring **13 28 61**.

Using formulas

The amounts shown in this table can be expressed in mathematical form. The relevant formulas are available from the Tax Office and may be of assistance if you use a computer to prepare your payrolls.

For more information

If you have any questions or need more information about calculating the amount to be withheld, you can contact the Tax Office:

- By phone:
 - **13 24 78** for general PAYG enquiries or to order Tax Office forms or publications
 - **1800 632 274** for Statement of Formula queries
- Our staff are available during office hours to answer your questions.
 - via *A Fax from Tax*. This service is available 24 hours a day. Call **13 28 60** and follow the instructions to order a catalogue or to be sent information
 - at our Internet site, *ATOassist*: **www.ato.gov.au**
 - in person by visiting one of our *ATOaccess* shopfronts. Addresses are listed in *TaxPack*, and in the White Pages telephone directory under 'Australian Taxation Office'.

TAX TABLES

| Amount to be withheld | | | Amount to be withheld | | | Amount to be withheld | | | Amount to be withheld | | | Amount to be withheld | | |
|-----------------------|----------------------|--------------------|-----------------------|----------------------|--------------------|-----------------------|----------------------|--------------------|-----------------------|----------------------|--------------------|-----------------------|----------------------|--------------------|
| Weekly earnings | With tax file number | No tax file number | Weekly earnings | With tax file number | No tax file number | Weekly earnings | With tax file number | No tax file number | Weekly earnings | With tax file number | No tax file number | Weekly earnings | With tax file number | No tax file number |
| 1 | 2 | 3 | 1 | 2 | 3 | 1 | 2 | 3 | 1 | 2 | 3 | 1 | 2 | 3 |
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 | - | - | 21 | 6.00 | 9.00 | 41 | 12.00 | 19.00 | 61 | 18.00 | 28.00 | 81 | 23.00 | 38.00 |
| 2 | 1.00 | - | 22 | 6.00 | 10.00 | 42 | 12.00 | 19.00 | 62 | 18.00 | 29.00 | 82 | 24.00 | 38.00 |
| 3 | 1.00 | 1.00 | 23 | 7.00 | 10.00 | 43 | 12.00 | 20.00 | 63 | 18.00 | 29.00 | 83 | 24.00 | 39.00 |
| 4 | 1.00 | 1.00 | 24 | 7.00 | 11.00 | 44 | 13.00 | 20.00 | 64 | 19.00 | 30.00 | 84 | 24.00 | 39.00 |
| 5 | 1.00 | 2.00 | 25 | 7.00 | 11.00 | 45 | 13.00 | 21.00 | 65 | 19.00 | 30.00 | 85 | 25.00 | 39.00 |
| 6 | 2.00 | 2.00 | 26 | 8.00 | 12.00 | 46 | 13.00 | 21.00 | 66 | 19.00 | 31.00 | 86 | 25.00 | 40.00 |
| 7 | 2.00 | 3.00 | 27 | 8.00 | 12.00 | 47 | 14.00 | 22.00 | 67 | 19.00 | 31.00 | 87 | 25.00 | 40.00 |
| 8 | 2.00 | 3.00 | 28 | 8.00 | 13.00 | 48 | 14.00 | 22.00 | 68 | 20.00 | 31.00 | 88 | 26.00 | 41.00 |
| 9 | 3.00 | 4.00 | 29 | 8.00 | 13.00 | 49 | 14.00 | 23.00 | 69 | 20.00 | 32.00 | 89 | 26.00 | 41.00 |
| 10 | 3.00 | 4.00 | 30 | 9.00 | 14.00 | 50 | 14.00 | 23.00 | 70 | 20.00 | 32.00 | 90 | 26.00 | 42.00 |
| 11 | 3.00 | 5.00 | 31 | 9.00 | 14.00 | 51 | 15.00 | 23.00 | 71 | 21.00 | 33.00 | 91 | 26.00 | 42.00 |
| 12 | 3.00 | 5.00 | 32 | 9.00 | 15.00 | 52 | 15.00 | 24.00 | 72 | 21.00 | 33.00 | 92 | 27.00 | 43.00 |
| 13 | 4.00 | 6.00 | 33 | 10.00 | 15.00 | 53 | 15.00 | 24.00 | 73 | 21.00 | 34.00 | 93 | 27.00 | 43.00 |
| 14 | 4.00 | 6.00 | 34 | 10.00 | 15.00 | 54 | 16.00 | 25.00 | 74 | 21.00 | 34.00 | 94 | 27.00 | 44.00 |
| 15 | 4.00 | 7.00 | 35 | 10.00 | 16.00 | 55 | 16.00 | 25.00 | 75 | 22.00 | 35.00 | 95 | 28.00 | 44.00 |
| 16 | 5.00 | 7.00 | 36 | 10.00 | 16.00 | 56 | 16.00 | 26.00 | 76 | 22.00 | 35.00 | 96 | 28.00 | 45.00 |
| 17 | 5.00 | 7.00 | 37 | 11.00 | 17.00 | 57 | 17.00 | 26.00 | 77 | 22.00 | 36.00 | 97 | 28.00 | 45.00 |
| 18 | 5.00 | 8.00 | 38 | 11.00 | 17.00 | 58 | 17.00 | 27.00 | 78 | 23.00 | 36.00 | 98 | 28.00 | 46.00 |
| 19 | 6.00 | 8.00 | 39 | 11.00 | 18.00 | 59 | 17.00 | 27.00 | 79 | 23.00 | 37.00 | 99 | 29.00 | 46.00 |
| 20 | 6.00 | 9.00 | 40 | 12.00 | 18.00 | 60 | 17.00 | 28.00 | 80 | 23.00 | 37.00 | 100 | 29.00 | 46.00 |

