

# Tax table for actors, variety artists and other entertainers

## For payments made on or after 1 July 2018

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* (TAA). It applies to withholding payments covered by section 12-35 of Schedule 1 to the TAA.

## Using this schedule

You should use this schedule if you make payments to employees who are actors, variety artists and 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* on our website at [ato.gov.au](http://ato.gov.au)

If you employ individuals under a working holiday makers visa you must use the *tax table for working holiday makers* for all payments made to them, including lump sum payments.

For all other relevant employees, refer to PAYG withholding weekly tax table or fortnightly tax table.

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 casino gaming activities* on our website at [ato.gov.au](http://ato.gov.au)

For a full list of tax tables, visit our website at [ato.gov.au/taxtables](http://ato.gov.au/taxtables)



## Working out the withholding amount

This schedule is only applicable to those who have three 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 on this page 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' to work out the daily value of the amount claimed. Subtract the daily value of the tax offsets from the amount found in step 1.

### Example

An employee has claimed the tax-free threshold, earns \$279.35 daily, works three 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 \$24.00. 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 \$21.00 ( $\$24.00 - \$3.00$ ).

## Using a formula

The withholding amounts shown in this schedule can be expressed in a mathematical form.

If you have developed your own payroll software package, you can use the formulas and the coefficients outlined in table A and table B.

This section should be read with *Statement of formulas for calculating amounts to be withheld* (NAT 1004) available on our website at [ato.gov.au/taxtables](http://ato.gov.au/taxtables)

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

**TABLE A: Employee has claimed the tax-free threshold**

Weekly earnings (x) less than	a	b
\$443	0	0
\$528	0.1520	67.4635
\$660	0.2320	109.7327
\$889	0.1680	67.4635
\$1,602	0.2782	165.4423
\$2,163	0.2760	161.9808
\$4,326	0.3120	239.8654
\$4,326 & over	0.3760	516.7885

**TABLE B: Employee has not claimed the tax-free threshold**

Weekly earnings (x) less than	a	b
\$90	0.1520	0.1520
\$451	0.1874	3.2130
\$1,165	0.2782	44.2476
\$1,725	0.2760	41.7311
\$3,889	0.3120	103.8657
\$3,889 & over	0.3760	352.7888

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

Sandra has two 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  $\$1,000.99 \times 0.2782 - 165.4423 = \$113.0331$ . Round to the nearest dollar = \$113.
- 3  $\$113 \div 2 = \$56.50$ . Round to the nearest dollar = \$57.

Therefore, the amount to withhold from each performance is \$57. As there is only one performance per day, the daily withholding amount is the same as the per performance withholding amount.

## Accounting software

Software written in accordance with the formulas in this schedule should be tested for accuracy against the withholding amounts provided.

## Tax file number (TFN) declarations

The answers your employees provide on their *Tax file number declaration* (NAT 3092) 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 complete a *Tax file number declaration* with all available details of the employee and send 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:

- Higher Education Loan Program (HELP) debts
- Student Start-up Loan (SSL) debts (includes ABSTUDY SSL debts)
- Trade Support Loan (TSL) debts
- Financial Supplement debts.

## 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 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 payee has not claimed the tax-free threshold.

## Withholding declarations

An employee may use a *Withholding declaration* (NAT 3093) to advise you of a tax offset they choose to claim through reduced withholding from you. For more information, see 'Claiming tax offsets'.

Employees can also use a *Withholding declaration* to advise you of any changes to their situation that may affect the amount you need to withhold from their payments.

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

- 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, SSL, TSL or Financial Supplement debt, or changes to them.

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*.

## When your employee is a foreign resident

If your employee has answered no to the question 'Are you an Australian resident for tax purposes?' on their *Tax file number declaration*, you will need to use the foreign resident tax rates.

There are two 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 1,729	32.5 cents for each dollar of earnings
1,730 to 3,460	\$562 plus 37 cents for each \$1 of earnings over \$1,729
3,461 and over	\$1,202 plus 45 cents for each \$1 of earnings over \$3,460

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.

## PAYG withholding publications

You can access all PAYG withholding tax tables and other PAYG withholding publications quickly and easily from our website at [ato.gov.au/paygw](http://ato.gov.au/paygw)

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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](http://ato.gov.au) or contact us.

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Daily earnings	Amount to be withheld	Daily earnings	Amount to be withheld	Daily earnings	Amount to be withheld	Daily earnings	Amount to be withheld	Daily earnings	Amount to be withheld	Daily earnings	Amount to be withheld
1	2	1	2	1	2	1	2	1	2	1	2
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
150	—	235	17.00	320	34.00	405	58.00	490	81.00	575	105.00
151	1.00	236	17.00	321	34.00	406	58.00	491	82.00	576	105.00
152	1.00	237	17.00	322	35.00	407	58.00	492	82.00	577	105.00
153	1.00	238	18.00	323	35.00	408	58.00	493	82.00	578	106.00
154	1.00	239	18.00	324	35.00	409	59.00	494	82.00	579	106.00
155	1.00	240	18.00	325	35.00	410	59.00	495	83.00	580	106.00
156	1.00	241	18.00	326	36.00	411	59.00	496	83.00	581	106.00
157	1.00	242	18.00	327	36.00	412	60.00	497	83.00	582	107.00
158	2.00	243	18.00	328	36.00	413	60.00	498	83.00	583	107.00
159	2.00	244	19.00	329	36.00	414	60.00	499	84.00	584	107.00
160	2.00	245	19.00	330	37.00	415	60.00	500	84.00	585	108.00
161	2.00	246	19.00	331	37.00	416	61.00	501	84.00	586	108.00
162	2.00	247	19.00	332	37.00	417	61.00	502	85.00	587	108.00
163	2.00	248	19.00	333	38.00	418	61.00	503	85.00	588	108.00
164	2.00	249	19.00	334	38.00	419	62.00	504	85.00	589	109.00
165	3.00	250	20.00	335	38.00	420	62.00	505	85.00	590	109.00
166	3.00	251	20.00	336	38.00	421	62.00	506	86.00	591	109.00
167	3.00	252	20.00	337	39.00	422	62.00	507	86.00	592	109.00
168	3.00	253	20.00	338	39.00	423	63.00	508	86.00	593	110.00
169	3.00	254	20.00	339	39.00	424	63.00	509	87.00	594	110.00
170	3.00	255	20.00	340	40.00	425	63.00	510	87.00	595	110.00
171	4.00	256	21.00	341	40.00	426	63.00	511	87.00	596	111.00
172	4.00	257	21.00	342	40.00	427	64.00	512	87.00	597	111.00
173	4.00	258	21.00	343	40.00	428	64.00	513	88.00	598	111.00
174	4.00	259	21.00	344	41.00	429	64.00	514	88.00	599	111.00
175	4.00	260	21.00	345	41.00	430	65.00	515	88.00	600	112.00
176	4.00	261	21.00	346	41.00	431	65.00	516	88.00	601	112.00
177	5.00	262	22.00	347	41.00	432	65.00	517	89.00	602	112.00
178	5.00	263	22.00	348	42.00	433	65.00	518	89.00	603	113.00
179	5.00	264	22.00	349	42.00	434	66.00	519	89.00	604	113.00
180	5.00	265	22.00	350	42.00	435	66.00	520	90.00	605	113.00
181	5.00	266	22.00	351	43.00	436	66.00	521	90.00	606	113.00
182	6.00	267	22.00	352	43.00	437	67.00	522	90.00	607	114.00
183	6.00	268	23.00	353	43.00	438	67.00	523	90.00	608	114.00
184	6.00	269	23.00	354	43.00	439	67.00	524	91.00	609	114.00
185	6.00	270	23.00	355	44.00	440	67.00	525	91.00	610	114.00
186	7.00	271	23.00	356	44.00	441	68.00	526	91.00	611	115.00
187	7.00	272	23.00	357	44.00	442	68.00	527	92.00	612	115.00
188	7.00	273	23.00	358	45.00	443	68.00	528	92.00	613	115.00
189	7.00	274	24.00	359	45.00	444	68.00	529	92.00	614	116.00
190	8.00	275	24.00	360	45.00	445	69.00	530	92.00	615	116.00
191	8.00	276	24.00	361	45.00	446	69.00	531	93.00	616	116.00
192	8.00	277	24.00	362	46.00	447	69.00	532	93.00	617	116.00
193	8.00	278	24.00	363	46.00	448	70.00	533	93.00	618	117.00
194	9.00	279	24.00	364	46.00	449	70.00	534	93.00	619	117.00
195	9.00	280	25.00	365	46.00	450	70.00	535	94.00	620	117.00
196	9.00	281	25.00	366	47.00	451	70.00	536	94.00	621	117.00
197	9.00	282	25.00	367	47.00	452	71.00	537	94.00	622	118.00
198	9.00	283	25.00	368	47.00	453	71.00	538	95.00	623	118.00
199	10.00	284	25.00	369	48.00	454	71.00	539	95.00	624	118.00
200	10.00	285	25.00	370	48.00	455	72.00	540	95.00	625	119.00
201	10.00	286	26.00	371	48.00	456	72.00	541	95.00	626	119.00
202	10.00	287	26.00	372	48.00	457	72.00	542	96.00	627	119.00
203	11.00	288	26.00	373	49.00	458	72.00	543	96.00	628	119.00
204	11.00	289	26.00	374	49.00	459	73.00	544	96.00	629	120.00
205	11.00	290	26.00	375	49.00	460	73.00	545	97.00	630	120.00
206	11.00	291	26.00	376	50.00	461	73.00	546	97.00	631	120.00
207	12.00	292	27.00	377	50.00	462	73.00	547	97.00	632	121.00
208	12.00	293	27.00	378	50.00	463	74.00	548	97.00	633	121.00
209	12.00	294	27.00	379	50.00	464	74.00	549	98.00	634	121.00
210	12.00	295	27.00	380	51.00	465	74.00	550	98.00	635	121.00
211	12.00	296	27.00	381	51.00	466	75.00	551	98.00	636	122.00
212	13.00	297	28.00	382	51.00	467	75.00	552	98.00	637	122.00
213	13.00	298	28.00	383	51.00	468	75.00	553	99.00	638	122.00
214	13.00	299	28.00	384	52.00	469	75.00	554	99.00	639	122.00
215	13.00	300	28.00	385	52.00	470	76.00	555	99.00	640	123.00
216	14.00	301	29.00	386	52.00	471	76.00	556	100.00	641	123.00
217	14.00	302	29.00	387	53.00	472	76.00	557	100.00	642	123.00
218	14.00	303	29.00	388	53.00	473	77.00	558	100.00	643	124.00
219	14.00	304	30.00	389	53.00	474	77.00	559	100.00	644	124.00
220	15.00	305	30.00	390	53.00	475	77.00	560	101.00	645	124.00
221	15.00	306	30.00	391	54.00	476	77.00	561	101.00	646	124.00
222	15.00	307	30.00	392	54.00	477	78.00	562	101.00	647	125.00
223	15.00	308	31.00	393	54.00	478	78.00	563	101.00	648	125.00
224	15.00	309	31.00	394	55.00	479	78.00	564	102.00	649	125.00
225	15.00	310	31.00	395	55.00	480	78.00	565	102.00	650	125.00
226	16.00	311	31.00	396	55.00	481	79.00	566	102.00	651	126.00
227	16.00	312	32.00	397	55.00	482	79.00	567	103.00	652	126.00
228	16.00	313	32.00	398	56.00	483	79.00	568	103.00	653	126.00
229	16.00	314	32.00	399	56.00	484	80.00	569	103.00	654	127.00
230	16.00	315	33.00	400	56.00	485	80.00	570	103.00	655	127.00
231	16.00	316	33.00	401	57.00	486	80.00	571	104.00	656	127.00
232	17.00	317	33.00	402	57.00	487	80.00	572	104.00	657	127.00
233	17.00	318	33.00	403	57.00	488	81.00	573	104.00	658	128.00
234	17.00	319	34.00	404	57.00	489	81.00	574	105.00	659	128.00

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Daily earnings	Amount to be withheld	Daily earnings	Amount to be withheld	Daily earnings	Amount to be withheld	Daily earnings	Amount to be withheld	Daily earnings	Amount to be withheld	Daily earnings	Amount to be withheld
1	2	1	2	1	2	1	2	1	2	1	2
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
660	128.00	745	153.00	830	179.00	915	206.00	1000	232.00	1085	259.00
661	129.00	746	153.00	831	179.00	916	206.00	1001	232.00	1086	259.00
662	129.00	747	153.00	832	180.00	917	206.00	1002	233.00	1087	259.00
663	129.00	748	154.00	833	180.00	918	207.00	1003	233.00	1088	260.00
664	129.00	749	154.00	834	180.00	919	207.00	1004	233.00	1089	260.00
665	130.00	750	154.00	835	181.00	920	207.00	1005	234.00	1090	260.00
666	130.00	751	154.00	836	181.00	921	207.00	1006	234.00	1091	261.00
667	130.00	752	155.00	837	181.00	922	208.00	1007	234.00	1092	261.00
668	130.00	753	155.00	838	182.00	923	208.00	1008	235.00	1093	261.00
669	131.00	754	155.00	839	182.00	924	208.00	1009	235.00	1094	261.00
670	131.00	755	156.00	840	182.00	925	209.00	1010	235.00	1095	262.00
671	131.00	756	156.00	841	183.00	926	209.00	1011	236.00	1096	262.00
672	132.00	757	156.00	842	183.00	927	209.00	1012	236.00	1097	262.00
673	132.00	758	157.00	843	183.00	928	210.00	1013	236.00	1098	263.00
674	132.00	759	157.00	844	183.00	929	210.00	1014	237.00	1099	263.00
675	132.00	760	157.00	845	184.00	930	210.00	1015	237.00	1100	263.00
676	133.00	761	158.00	846	184.00	931	211.00	1016	237.00	1101	264.00
677	133.00	762	158.00	847	184.00	932	211.00	1017	237.00	1102	264.00
678	133.00	763	158.00	848	185.00	933	211.00	1018	238.00	1103	264.00
679	134.00	764	159.00	849	185.00	934	212.00	1019	238.00	1104	265.00
680	134.00	765	159.00	850	185.00	935	212.00	1020	238.00	1105	265.00
681	134.00	766	159.00	851	186.00	936	212.00	1021	239.00	1106	265.00
682	134.00	767	159.00	852	186.00	937	212.00	1022	239.00	1107	266.00
683	135.00	768	160.00	853	186.00	938	213.00	1023	239.00	1108	266.00
684	135.00	769	160.00	854	187.00	939	213.00	1024	240.00	1109	266.00
685	135.00	770	160.00	855	187.00	940	213.00	1025	240.00	1110	266.00
686	135.00	771	161.00	856	187.00	941	214.00	1026	240.00	1111	267.00
687	136.00	772	161.00	857	188.00	942	214.00	1027	241.00	1112	267.00
688	136.00	773	161.00	858	188.00	943	214.00	1028	241.00	1113	267.00
689	136.00	774	162.00	859	188.00	944	215.00	1029	241.00	1114	268.00
690	137.00	775	162.00	860	188.00	945	215.00	1030	242.00	1115	268.00
691	137.00	776	162.00	861	189.00	946	215.00	1031	242.00	1116	268.00
692	137.00	777	163.00	862	189.00	947	216.00	1032	242.00	1117	269.00
693	137.00	778	163.00	863	189.00	948	216.00	1033	242.00	1118	269.00
694	138.00	779	163.00	864	190.00	949	216.00	1034	243.00	1119	269.00
695	138.00	780	164.00	865	190.00	950	217.00	1035	243.00	1120	270.00
696	138.00	781	164.00	866	190.00	951	217.00	1036	243.00	1121	270.00
697	138.00	782	164.00	867	191.00	952	217.00	1037	244.00	1122	270.00
698	139.00	783	164.00	868	191.00	953	217.00	1038	244.00	1123	271.00
699	139.00	784	165.00	869	191.00	954	218.00	1039	244.00	1124	271.00
700	139.00	785	165.00	870	192.00	955	218.00	1040	245.00	1125	271.00
701	140.00	786	165.00	871	192.00	956	218.00	1041	245.00	1126	271.00
702	140.00	787	166.00	872	192.00	957	219.00	1042	245.00	1127	272.00
703	140.00	788	166.00	873	193.00	958	219.00	1043	246.00	1128	272.00
704	140.00	789	166.00	874	193.00	959	219.00	1044	246.00	1129	272.00
705	141.00	790	167.00	875	193.00	960	220.00	1045	246.00	1130	273.00
706	141.00	791	167.00	876	193.00	961	220.00	1046	246.00	1131	273.00
707	141.00	792	167.00	877	194.00	962	220.00	1047	247.00	1132	273.00
708	142.00	793	168.00	878	194.00	963	221.00	1048	247.00	1133	274.00
709	142.00	794	168.00	879	194.00	964	221.00	1049	247.00	1134	274.00
710	142.00	795	168.00	880	195.00	965	221.00	1050	248.00	1135	274.00
711	142.00	796	168.00	881	195.00	966	222.00	1051	248.00	1136	275.00
712	143.00	797	169.00	882	195.00	967	222.00	1052	248.00	1137	275.00
713	143.00	798	169.00	883	196.00	968	222.00	1053	249.00	1138	275.00
714	143.00	799	169.00	884	196.00	969	222.00	1054	249.00	1139	276.00
715	143.00	800	170.00	885	196.00	970	223.00	1055	249.00	1140	276.00
716	144.00	801	170.00	886	197.00	971	223.00	1056	250.00	1141	276.00
717	144.00	802	170.00	887	197.00	972	223.00	1057	250.00	1142	276.00
718	144.00	803	171.00	888	197.00	973	224.00	1058	250.00	1143	277.00
719	145.00	804	171.00	889	198.00	974	224.00	1059	251.00	1144	277.00
720	145.00	805	171.00	890	198.00	975	224.00	1060	251.00	1145	277.00
721	145.00	806	172.00	891	198.00	976	225.00	1061	251.00	1146	278.00
722	145.00	807	172.00	892	198.00	977	225.00	1062	251.00	1147	278.00
723	146.00	808	172.00	893	199.00	978	225.00	1063	252.00	1148	278.00
724	146.00	809	173.00	894	199.00	979	226.00	1064	252.00	1149	279.00
725	146.00	810	173.00	895	199.00	980	226.00	1065	252.00	1150	279.00
726	147.00	811	173.00	896	200.00	981	226.00	1066	253.00	1151	279.00
727	147.00	812	173.00	897	200.00	982	227.00	1067	253.00	1152	280.00
728	147.00	813	174.00	898	200.00	983	227.00	1068	253.00	1153	280.00
729	148.00	814	174.00	899	201.00	984	227.00	1069	254.00	1154	280.00
730	148.00	815	174.00	900	201.00	985	227.00	1070	254.00	1155	281.00
731	148.00	816	175.00	901	201.00	986	228.00	1071	254.00	1156	281.00
732	149.00	817	175.00	902	202.00	987	228.00	1072	255.00	1157	281.00
733	149.00	818	175.00	903	202.00	988	228.00	1073	255.00	1158	281.00
734	149.00	819	176.00	904	202.00	989	229.00	1074	255.00	1159	282.00
735	149.00	820	176.00	905	203.00	990	229.00	1075	256.00	1160	282.00
736	150.00	821	176.00	906	203.00	991	229.00	1076	256.00	1161	282.00
737	150.00	822	177.00	907	203.00	992	230.00	1077	256.00	1162	283.00
738	150.00	823	177.00	908	203.00	993	230.00	1078	256.00	1163	283.00
739	151.00	824	177.00	909	204.00	994	230.00	1079	257.00	1164	283.00
740	151.00	825	178.00	910	204.00	995	231.00	1080	257.00	1165	284.00
741	151.00	826	178.00	911	204.00	996	231.00	1081	257.00	1166	284.00
742	152.00	827	178.00	912	205.00	997	231.00	1082	258.00	1167	284.00
743	152.00	828	178.00	913	205.00	998	232.00	1083	258.00	1168	285.00
744	152.00	829	179.00	914	205.00	999	232.00	1084	258.00	1169	285.00

# Tax table for actors, variety artists and other entertainers

Daily earnings 1 \$	Amount to be withheld 2 \$	Daily earnings 1 \$	Amount to be withheld 2 \$	Daily earnings 1 \$	Amount to be withheld 2 \$	Daily earnings 1 \$	Amount to be withheld 2 \$	Daily earnings 1 \$	Amount to be withheld 2 \$	Daily earnings 1 \$	Amount to be withheld 2 \$
1170	285.00	1230	304.00	1290	323.00	1350	341.00	1410	360.00	1470	381.00
1171	285.00	1231	304.00	1291	323.00	1351	342.00	1411	360.00	1471	381.00
1172	286.00	1232	305.00	1292	323.00	1352	342.00	1412	361.00	1472	381.00
1173	286.00	1233	305.00	1293	324.00	1353	342.00	1413	361.00	1473	382.00
1174	286.00	1234	305.00	1294	324.00	1354	343.00	1414	361.00	1474	382.00
1175	287.00	1235	305.00	1295	324.00	1355	343.00	1415	362.00	1475	382.00
1176	287.00	1236	306.00	1296	324.00	1356	343.00	1416	362.00	1476	383.00
1177	287.00	1237	306.00	1297	325.00	1357	344.00	1417	362.00	1477	383.00
1178	288.00	1238	306.00	1298	325.00	1358	344.00	1418	363.00	1478	384.00
1179	288.00	1239	307.00	1299	325.00	1359	344.00	1419	363.00	1479	384.00
1180	288.00	1240	307.00	1300	326.00	1360	344.00	1420	363.00	1480	384.00
1181	289.00	1241	307.00	1301	326.00	1361	345.00	1421	363.00	1481	385.00
1182	289.00	1242	308.00	1302	326.00	1362	345.00	1422	364.00	1482	385.00
1183	289.00	1243	308.00	1303	327.00	1363	345.00	1423	364.00	1483	385.00
1184	290.00	1244	308.00	1304	327.00	1364	346.00	1424	364.00	1484	386.00
1185	290.00	1245	309.00	1305	327.00	1365	346.00	1425	365.00	1485	386.00
1186	290.00	1246	309.00	1306	328.00	1366	346.00	1426	365.00	1486	387.00
1187	290.00	1247	309.00	1307	328.00	1367	347.00	1427	365.00	1487	387.00
1188	291.00	1248	310.00	1308	328.00	1368	347.00	1428	366.00	1488	387.00
1189	291.00	1249	310.00	1309	329.00	1369	347.00	1429	366.00	1489	388.00
1190	291.00	1250	310.00	1310	329.00	1370	348.00	1430	366.00	1490	388.00
1191	292.00	1251	310.00	1311	329.00	1371	348.00	1431	367.00	1491	388.00
1192	292.00	1252	311.00	1312	329.00	1372	348.00	1432	367.00	1492	389.00
1193	292.00	1253	311.00	1313	330.00	1373	349.00	1433	367.00	1493	389.00
1194	293.00	1254	311.00	1314	330.00	1374	349.00	1434	368.00	1494	390.00
1195	293.00	1255	312.00	1315	330.00	1375	349.00	1435	368.00	1495	390.00
1196	293.00	1256	312.00	1316	331.00	1376	349.00	1436	368.00	1496	390.00
1197	294.00	1257	312.00	1317	331.00	1377	350.00	1437	368.00	1497	391.00
1198	294.00	1258	313.00	1318	331.00	1378	350.00	1438	369.00	1498	391.00
1199	294.00	1259	313.00	1319	332.00	1379	350.00	1439	369.00	1499	391.00
1200	295.00	1260	313.00	1320	332.00	1380	351.00	1440	369.00	1500	392.00
1201	295.00	1261	314.00	1321	332.00	1381	351.00	1441	370.00	1501	392.00
1202	295.00	1262	314.00	1322	333.00	1382	351.00	1442	370.00	1502	393.00
1203	295.00	1263	314.00	1323	333.00	1383	352.00	1443	370.00	1503	393.00
1204	296.00	1264	315.00	1324	333.00	1384	352.00	1444	371.00	1504	393.00
1205	296.00	1265	315.00	1325	334.00	1385	352.00	1445	371.00	1505	394.00
1206	296.00	1266	315.00	1326	334.00	1386	353.00	1446	372.00	1506	394.00
1207	297.00	1267	315.00	1327	334.00	1387	353.00	1447	372.00	1507	394.00
1208	297.00	1268	316.00	1328	334.00	1388	353.00	1448	372.00	1508	395.00
1209	297.00	1269	316.00	1329	335.00	1389	354.00	1449	373.00	1509	395.00
1210	298.00	1270	316.00	1330	335.00	1390	354.00	1450	373.00	1510	396.00
1211	298.00	1271	317.00	1331	335.00	1391	354.00	1451	373.00	1511	396.00
1212	298.00	1272	317.00	1332	336.00	1392	354.00	1452	374.00	1512	396.00
1213	299.00	1273	317.00	1333	336.00	1393	355.00	1453	374.00	1513	397.00
1214	299.00	1274	318.00	1334	336.00	1394	355.00	1454	375.00	1514	397.00
1215	299.00	1275	318.00	1335	337.00	1395	355.00	1455	375.00	1515	398.00
1216	300.00	1276	318.00	1336	337.00	1396	356.00	1456	375.00	1516	398.00
1217	300.00	1277	319.00	1337	337.00	1397	356.00	1457	376.00	1517	398.00
1218	300.00	1278	319.00	1338	338.00	1398	356.00	1458	376.00	1518	399.00
1219	300.00	1279	319.00	1339	338.00	1399	357.00	1459	376.00	1519	399.00
1220	301.00	1280	320.00	1340	338.00	1400	357.00	1460	377.00	1520	399.00
1221	301.00	1281	320.00	1341	339.00	1401	357.00	1461	377.00	1521	400.00
1222	301.00	1282	320.00	1342	339.00	1402	358.00	1462	378.00	1522	400.00
1223	302.00	1283	320.00	1343	339.00	1403	358.00	1463	378.00	1523	401.00
1224	302.00	1284	321.00	1344	339.00	1404	358.00	1464	378.00	1524	401.00
1225	302.00	1285	321.00	1345	340.00	1405	359.00	1465	379.00	1525	401.00
1226	303.00	1286	321.00	1346	340.00	1406	359.00	1466	379.00	1526	402.00
1227	303.00	1287	322.00	1347	340.00	1407	359.00	1467	379.00	1527	402.00
1228	303.00	1288	322.00	1348	341.00	1408	359.00	1468	380.00	1528	402.00
1229	304.00	1289	322.00	1349	341.00	1409	360.00	1469	380.00	1529	403.00

Where the employee's earnings are more than \$1,529, withhold \$403 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.