

# Tax table for additional amounts to withhold as a result of an upwards variation

**!** FOR PAYMENTS MADE ON OR AFTER  
1 JULY 2013

## WHO SHOULD USE THIS TABLE?

You should use this table if there is an *Upwards variation agreement* in place between a payee and a payer, to withhold an additional amount (in addition to the required amount under the *Taxation Administration Act 1953* [TAA] or the *Taxation Administration Regulations 1976*).

An *Upwards variation agreement* form is contained in the *Withholding declaration* (NAT 3093) and *Withholding declaration – upwards variation* (NAT 5367).

The total amount to withhold is the additional amount specified in the *Upwards variation agreement* plus the amount calculated on the payee's earnings (based on the relevant tax table or regulation).

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

Alternatively, our calculator can help you work out the correct amount of tax to withhold from payments to most payees. To access the calculator, visit our website at [ato.gov.au/taxwithheldcalculator](http://ato.gov.au/taxwithheldcalculator)

**!** 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 TAA. It applies to withholding payments covered by Subdivision 12-B, 12-C and 12-D.



## HOW TO WORK OUT THE WITHHOLDING AMOUNT

To work out the amount to withhold, you must:

- 1 Use the appropriate tax table to look up the amount to withhold from the payee's total earnings for the period using instructions in that table.
- 2 Work out the additional amount the payee wants withheld, using information provided in the *Upwards variation agreement*.
- 3 Add the amount from step 1 to the amount from step 2.

### EXAMPLE

Payee's weekly earnings are \$854.00. The payee and the payer have an agreement that the payer withholds an additional \$50 a week from the payee's earnings, as per the payee's *Upwards variation agreement*. If the payee is claiming the tax-free threshold, the payee would use column 2 of the *Weekly tax table – including instructions for calculating monthly and quarterly withholding* (NAT 1005) to find the basic amount to withhold of \$128. The total amount to withhold from the payee's weekly earnings is  $\$128 + \$50 = \$178$ .

## 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)

Copies of weekly and fortnightly tax tables are available from selected newsagents. Selected newsagents also hold copies of the following:

- *Tax file number declaration* (NAT 3092)
- *Withholding declaration* (NAT 3093).

### © AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA, 2013

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).

### PUBLISHED BY

Australian Taxation Office, Canberra, May 2013  
JS 27917

### 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 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.

This publication was current at **May 2013**.