

# Tax table for actors, variety artists and other entertainers

## For payments made on or after 13 October 2020

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* (NAT 75331) for all payments made to them, including lump sum payments.

For all other relevant employees, refer to PAYG withholding *Weekly tax table* (NAT 1005) or *Fortnightly tax table* (NAT 1006).

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)

When using this schedule, do NOT withhold an amount for:

- Higher Education Loan Program (HELP) debts
- VET Student Loan (VSL) debts
- Financial Supplement (FS) debts
- Student Start-up Loan (SSL) debts, or
- Trade Support Loan (TSL) debts.

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.

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 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).

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
\$449	0	0
\$548	0.1520	68.3462
\$685	0.2320	112.1942
\$901	0.1680	68.3465
\$1,081	0.1752	74.8369
\$1,602	0.2782	186.2119
\$2,884	0.2760	182.7504
\$4,326	0.3120	286.5965
\$4,326 & over	0.3760	563.5196

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

Weekly earnings (x) less than	a	b
\$110	0.1520	0.1520
\$463	0.1878	3.9639
\$644	0.1752	-1.9003
\$1,165	0.2782	64.4297
\$2,447	0.2760	61.9132
\$3,889	0.3120	150.0093
\$3,889 & over	0.3760	398.9324

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  $\$1,000.99 \times 0.1752 - 74.8369 = \$100.5365$ . Round to the nearest dollar = \$101.
- 3  $\$101 \div 2 = \$50.50$ . Round to the nearest dollar = \$51.

Therefore, the amount to withhold from each performance is \$51. 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. 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) 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 *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 study and training support loans.

## 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 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, VET, FS, SSL or TSL 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 2,306	32.5 cents for each dollar of earnings
2,307 to 3,460	\$749 plus 37 cents for each \$1 of earnings over \$2,306
3,461 and over	\$1,176 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.

For more information, refer to:

- [ato.gov.au/taxtables](https://ato.gov.au/taxtables)
- [ato.gov.au/paygw](https://ato.gov.au/paygw)

If you need more information about the correct amount of tax to withhold, phone us on:

- **13 28 61** if you are an individual
- **13 28 66** if you are an employer or payer.

Tax table for actors, variety artists and other entertainers

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	0.00	235	17.00	320	31.00	405	51.00	490	74.00	575	98.00
151	0.00	236	17.00	321	31.00	406	51.00	491	75.00	576	98.00
152	0.00	237	17.00	322	32.00	407	51.00	492	75.00	577	98.00
153	1.00	238	17.00	323	32.00	408	52.00	493	75.00	578	99.00
154	1.00	239	17.00	324	32.00	409	52.00	494	75.00	579	99.00
155	1.00	240	18.00	325	32.00	410	52.00	495	76.00	580	99.00
156	1.00	241	18.00	326	32.00	411	52.00	496	76.00	581	100.00
157	1.00	242	18.00	327	32.00	412	53.00	497	76.00	582	100.00
158	1.00	243	18.00	328	33.00	413	53.00	498	77.00	583	100.00
159	1.00	244	18.00	329	33.00	414	53.00	499	77.00	584	100.00
160	2.00	245	18.00	330	33.00	415	53.00	500	77.00	585	101.00
161	2.00	246	19.00	331	33.00	416	54.00	501	77.00	586	101.00
162	2.00	247	19.00	332	33.00	417	54.00	502	78.00	587	101.00
163	2.00	248	19.00	333	33.00	418	54.00	503	78.00	588	101.00
164	2.00	249	19.00	334	34.00	419	55.00	504	78.00	589	102.00
165	2.00	250	19.00	335	34.00	420	55.00	505	79.00	590	102.00
166	3.00	251	19.00	336	34.00	421	55.00	506	79.00	591	102.00
167	3.00	252	20.00	337	34.00	422	55.00	507	79.00	592	103.00
168	3.00	253	20.00	338	34.00	423	56.00	508	79.00	593	103.00
169	3.00	254	20.00	339	35.00	424	56.00	509	80.00	594	103.00
170	3.00	255	20.00	340	35.00	425	56.00	510	80.00	595	103.00
171	3.00	256	20.00	341	35.00	426	57.00	511	80.00	596	104.00
172	3.00	257	20.00	342	35.00	427	57.00	512	80.00	597	104.00
173	4.00	258	21.00	343	35.00	428	57.00	513	81.00	598	104.00
174	4.00	259	21.00	344	35.00	429	57.00	514	81.00	599	104.00
175	4.00	260	21.00	345	36.00	430	58.00	515	81.00	600	105.00
176	4.00	261	21.00	346	36.00	431	58.00	516	82.00	601	105.00
177	4.00	262	21.00	347	36.00	432	58.00	517	82.00	602	105.00
178	4.00	263	21.00	348	36.00	433	58.00	518	82.00	603	106.00
179	4.00	264	22.00	349	36.00	434	59.00	519	82.00	604	106.00
180	5.00	265	22.00	350	36.00	435	59.00	520	83.00	605	106.00
181	5.00	266	22.00	351	37.00	436	59.00	521	83.00	606	106.00
182	5.00	267	22.00	352	37.00	437	60.00	522	83.00	607	107.00
183	5.00	268	22.00	353	37.00	438	60.00	523	84.00	608	107.00
184	5.00	269	22.00	354	37.00	439	60.00	524	84.00	609	107.00
185	6.00	270	23.00	355	37.00	440	60.00	525	84.00	610	108.00
186	6.00	271	23.00	356	37.00	441	61.00	526	84.00	611	108.00
187	6.00	272	23.00	357	38.00	442	61.00	527	85.00	612	108.00
188	6.00	273	23.00	358	38.00	443	61.00	528	85.00	613	108.00
189	7.00	274	23.00	359	38.00	444	62.00	529	85.00	614	109.00
190	7.00	275	23.00	360	38.00	445	62.00	530	85.00	615	109.00
191	7.00	276	24.00	361	38.00	446	62.00	531	86.00	616	109.00
192	7.00	277	24.00	362	39.00	447	62.00	532	86.00	617	109.00
193	7.00	278	24.00	363	39.00	448	63.00	533	86.00	618	110.00
194	8.00	279	24.00	364	39.00	449	63.00	534	87.00	619	110.00
195	8.00	280	24.00	365	40.00	450	63.00	535	87.00	620	110.00
196	8.00	281	24.00	366	40.00	451	63.00	536	87.00	621	111.00
197	8.00	282	25.00	367	40.00	452	64.00	537	87.00	622	111.00
198	9.00	283	25.00	368	40.00	453	64.00	538	88.00	623	111.00
199	9.00	284	25.00	369	41.00	454	64.00	539	88.00	624	111.00
200	9.00	285	25.00	370	41.00	455	65.00	540	88.00	625	112.00
201	9.00	286	25.00	371	41.00	456	65.00	541	88.00	626	112.00
202	10.00	287	25.00	372	42.00	457	65.00	542	89.00	627	112.00
203	10.00	288	26.00	373	42.00	458	65.00	543	89.00	628	113.00
204	10.00	289	26.00	374	42.00	459	66.00	544	89.00	629	113.00
205	10.00	290	26.00	375	42.00	460	66.00	545	90.00	630	113.00
206	10.00	291	26.00	376	43.00	461	66.00	546	90.00	631	113.00
207	11.00	292	26.00	377	43.00	462	67.00	547	90.00	632	114.00
208	11.00	293	26.00	378	43.00	463	67.00	548	90.00	633	114.00
209	11.00	294	27.00	379	43.00	464	67.00	549	91.00	634	114.00
210	11.00	295	27.00	380	44.00	465	67.00	550	91.00	635	114.00
211	12.00	296	27.00	381	44.00	466	68.00	551	91.00	636	115.00
212	12.00	297	27.00	382	44.00	467	68.00	552	92.00	637	115.00
213	12.00	298	27.00	383	45.00	468	68.00	553	92.00	638	115.00
214	12.00	299	28.00	384	45.00	469	68.00	554	92.00	639	116.00
215	13.00	300	28.00	385	45.00	470	69.00	555	92.00	640	116.00
216	13.00	301	28.00	386	45.00	471	69.00	556	93.00	641	116.00
217	13.00	302	28.00	387	46.00	472	69.00	557	93.00	642	116.00
218	13.00	303	28.00	388	46.00	473	70.00	558	93.00	643	117.00
219	13.00	304	28.00	389	46.00	474	70.00	559	93.00	644	117.00
220	14.00	305	29.00	390	47.00	475	70.00	560	94.00	645	117.00
221	14.00	306	29.00	391	47.00	476	70.00	561	94.00	646	117.00
222	14.00	307	29.00	392	47.00	477	71.00	562	94.00	647	118.00
223	14.00	308	29.00	393	47.00	478	71.00	563	95.00	648	118.00
224	15.00	309	29.00	394	48.00	479	71.00	564	95.00	649	118.00
225	15.00	310	29.00	395	48.00	480	72.00	565	95.00	650	119.00
226	15.00	311	30.00	396	48.00	481	72.00	566	95.00	651	119.00
227	15.00	312	30.00	397	48.00	482	72.00	567	96.00	652	119.00
228	16.00	313	30.00	398	49.00	483	72.00	568	96.00	653	119.00
229	16.00	314	30.00	399	49.00	484	73.00	569	96.00	654	120.00
230	16.00	315	30.00	400	49.00	485	73.00	570	96.00	655	120.00
231	16.00	316	30.00	401	50.00	486	73.00	571	97.00	656	120.00
232	16.00	317	31.00	402	50.00	487	74.00	572	97.00	657	121.00
233	16.00	318	31.00	403	50.00	488	74.00	573	97.00	658	121.00
234	17.00	319	31.00	404	50.00	489	74.00	574	98.00	659	121.00



# Tax table for actors, variety artists and other entertainers

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	121.00	745	145.00	830	168.00	915	192.00	1,000	217.00	1,085	243.00
661	122.00	746	145.00	831	169.00	916	192.00	1,001	217.00	1,086	243.00
662	122.00	747	145.00	832	169.00	917	192.00	1,002	217.00	1,087	244.00
663	122.00	748	146.00	833	169.00	918	193.00	1,003	218.00	1,088	244.00
664	122.00	749	146.00	834	169.00	919	193.00	1,004	218.00	1,089	244.00
665	123.00	750	146.00	835	170.00	920	193.00	1,005	218.00	1,090	245.00
666	123.00	751	146.00	836	170.00	921	193.00	1,006	218.00	1,091	245.00
667	123.00	752	147.00	837	170.00	922	194.00	1,007	219.00	1,092	245.00
668	124.00	753	147.00	838	170.00	923	194.00	1,008	219.00	1,093	246.00
669	124.00	754	147.00	839	171.00	924	194.00	1,009	219.00	1,094	246.00
670	124.00	755	148.00	840	171.00	925	194.00	1,010	220.00	1,095	246.00
671	124.00	756	148.00	841	171.00	926	195.00	1,011	220.00	1,096	247.00
672	125.00	757	148.00	842	172.00	927	195.00	1,012	220.00	1,097	247.00
673	125.00	758	148.00	843	172.00	928	195.00	1,013	221.00	1,098	247.00
674	125.00	759	149.00	844	172.00	929	196.00	1,014	221.00	1,099	247.00
675	125.00	760	149.00	845	172.00	930	196.00	1,015	221.00	1,100	248.00
676	126.00	761	149.00	846	173.00	931	196.00	1,016	222.00	1,101	248.00
677	126.00	762	149.00	847	173.00	932	196.00	1,017	222.00	1,102	248.00
678	126.00	763	150.00	848	173.00	933	197.00	1,018	222.00	1,103	249.00
679	127.00	764	150.00	849	173.00	934	197.00	1,019	222.00	1,104	249.00
680	127.00	765	150.00	850	174.00	935	197.00	1,020	223.00	1,105	249.00
681	127.00	766	151.00	851	174.00	936	198.00	1,021	223.00	1,106	250.00
682	127.00	767	151.00	852	174.00	937	198.00	1,022	223.00	1,107	250.00
683	128.00	768	151.00	853	175.00	938	198.00	1,023	224.00	1,108	250.00
684	128.00	769	151.00	854	175.00	939	198.00	1,024	224.00	1,109	251.00
685	128.00	770	152.00	855	175.00	940	199.00	1,025	224.00	1,110	251.00
686	129.00	771	152.00	856	175.00	941	199.00	1,026	225.00	1,111	251.00
687	129.00	772	152.00	857	176.00	942	199.00	1,027	225.00	1,112	252.00
688	129.00	773	153.00	858	176.00	943	199.00	1,028	225.00	1,113	252.00
689	129.00	774	153.00	859	176.00	944	200.00	1,029	226.00	1,114	252.00
690	130.00	775	153.00	860	177.00	945	200.00	1,030	226.00	1,115	252.00
691	130.00	776	153.00	861	177.00	946	200.00	1,031	226.00	1,116	253.00
692	130.00	777	154.00	862	177.00	947	201.00	1,032	227.00	1,117	253.00
693	130.00	778	154.00	863	177.00	948	201.00	1,033	227.00	1,118	253.00
694	131.00	779	154.00	864	178.00	949	201.00	1,034	227.00	1,119	254.00
695	131.00	780	154.00	865	178.00	950	201.00	1,035	227.00	1,120	254.00
696	131.00	781	155.00	866	178.00	951	202.00	1,036	228.00	1,121	254.00
697	132.00	782	155.00	867	178.00	952	202.00	1,037	228.00	1,122	255.00
698	132.00	783	155.00	868	179.00	953	202.00	1,038	228.00	1,123	255.00
699	132.00	784	156.00	869	179.00	954	202.00	1,039	229.00	1,124	255.00
700	132.00	785	156.00	870	179.00	955	203.00	1,040	229.00	1,125	256.00
701	133.00	786	156.00	871	180.00	956	203.00	1,041	229.00	1,126	256.00
702	133.00	787	156.00	872	180.00	957	203.00	1,042	230.00	1,127	256.00
703	133.00	788	157.00	873	180.00	958	204.00	1,043	230.00	1,128	257.00
704	133.00	789	157.00	874	180.00	959	204.00	1,044	230.00	1,129	257.00
705	134.00	790	157.00	875	181.00	960	204.00	1,045	231.00	1,130	257.00
706	134.00	791	157.00	876	181.00	961	204.00	1,046	231.00	1,131	257.00
707	134.00	792	158.00	877	181.00	962	205.00	1,047	231.00	1,132	258.00
708	135.00	793	158.00	878	182.00	963	205.00	1,048	232.00	1,133	258.00
709	135.00	794	158.00	879	182.00	964	205.00	1,049	232.00	1,134	258.00
710	135.00	795	159.00	880	182.00	965	206.00	1,050	232.00	1,135	259.00
711	135.00	796	159.00	881	182.00	966	206.00	1,051	232.00	1,136	259.00
712	136.00	797	159.00	882	183.00	967	206.00	1,052	233.00	1,137	259.00
713	136.00	798	159.00	883	183.00	968	207.00	1,053	233.00	1,138	260.00
714	136.00	799	160.00	884	183.00	969	207.00	1,054	233.00	1,139	260.00
715	137.00	800	160.00	885	183.00	970	207.00	1,055	234.00	1,140	260.00
716	137.00	801	160.00	886	184.00	971	208.00	1,056	234.00	1,141	261.00
717	137.00	802	161.00	887	184.00	972	208.00	1,057	234.00	1,142	261.00
718	137.00	803	161.00	888	184.00	973	208.00	1,058	235.00	1,143	261.00
719	138.00	804	161.00	889	185.00	974	208.00	1,059	235.00	1,144	261.00
720	138.00	805	161.00	890	185.00	975	209.00	1,060	235.00	1,145	262.00
721	138.00	806	162.00	891	185.00	976	209.00	1,061	236.00	1,146	262.00
722	138.00	807	162.00	892	185.00	977	209.00	1,062	236.00	1,147	262.00
723	139.00	808	162.00	893	186.00	978	210.00	1,063	236.00	1,148	263.00
724	139.00	809	162.00	894	186.00	979	210.00	1,064	237.00	1,149	263.00
725	139.00	810	163.00	895	186.00	980	210.00	1,065	237.00	1,150	263.00
726	140.00	811	163.00	896	186.00	981	211.00	1,066	237.00	1,151	264.00
727	140.00	812	163.00	897	187.00	982	211.00	1,067	237.00	1,152	264.00
728	140.00	813	164.00	898	187.00	983	211.00	1,068	238.00	1,153	264.00
729	140.00	814	164.00	899	187.00	984	212.00	1,069	238.00	1,154	265.00
730	141.00	815	164.00	900	188.00	985	212.00	1,070	238.00	1,155	265.00
731	141.00	816	164.00	901	188.00	986	212.00	1,071	239.00	1,156	265.00
732	141.00	817	165.00	902	188.00	987	213.00	1,072	239.00	1,157	266.00
733	141.00	818	165.00	903	188.00	988	213.00	1,073	239.00	1,158	266.00
734	142.00	819	165.00	904	189.00	989	213.00	1,074	240.00	1,159	266.00
735	142.00	820	165.00	905	189.00	990	213.00	1,075	240.00	1,160	266.00
736	142.00	821	166.00	906	189.00	991	214.00	1,076	240.00	1,161	267.00
737	143.00	822	166.00	907	190.00	992	214.00	1,077	241.00	1,162	267.00
738	143.00	823	166.00	908	190.00	993	214.00	1,078	241.00	1,163	267.00
739	143.00	824	167.00	909	190.00	994	215.00	1,079	241.00	1,164	268.00
740	143.00	825	167.00	910	190.00	995	215.00	1,080	242.00	1,165	268.00
741	144.00	826	167.00	911	191.00	996	215.00	1,081	242.00	1,166	268.00
742	144.00	827	167.00	912	191.00	997	216.00	1,082	242.00	1,167	269.00
743	144.00	828	168.00	913	191.00	998	216.00	1,083	242.00	1,168	269.00
744	145.00	829	168.00	914	191.00	999	216.00	1,084	243.00	1,169	269.00

# 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 \$
1,170	270.00	1,230	288.00	1,290	307.00	1,350	326.00	1,410	344.00	1,470	365.00
1,171	270.00	1,231	289.00	1,291	307.00	1,351	326.00	1,411	345.00	1,471	365.00
1,172	270.00	1,232	289.00	1,292	308.00	1,352	326.00	1,412	345.00	1,472	366.00
1,173	271.00	1,233	289.00	1,293	308.00	1,353	327.00	1,413	345.00	1,473	366.00
1,174	271.00	1,234	290.00	1,294	308.00	1,354	327.00	1,414	346.00	1,474	367.00
1,175	271.00	1,235	290.00	1,295	309.00	1,355	327.00	1,415	346.00	1,475	367.00
1,176	271.00	1,236	290.00	1,296	309.00	1,356	328.00	1,416	346.00	1,476	367.00
1,177	272.00	1,237	291.00	1,297	309.00	1,357	328.00	1,417	347.00	1,477	368.00
1,178	272.00	1,238	291.00	1,298	310.00	1,358	328.00	1,418	347.00	1,478	368.00
1,179	272.00	1,239	291.00	1,299	310.00	1,359	329.00	1,419	347.00	1,479	368.00
1,180	273.00	1,240	291.00	1,300	310.00	1,360	329.00	1,420	348.00	1,480	369.00
1,181	273.00	1,241	292.00	1,301	310.00	1,361	329.00	1,421	348.00	1,481	369.00
1,182	273.00	1,242	292.00	1,302	311.00	1,362	330.00	1,422	348.00	1,482	370.00
1,183	274.00	1,243	292.00	1,303	311.00	1,363	330.00	1,423	349.00	1,483	370.00
1,184	274.00	1,244	293.00	1,304	311.00	1,364	330.00	1,424	349.00	1,484	370.00
1,185	274.00	1,245	293.00	1,305	312.00	1,365	330.00	1,425	349.00	1,485	371.00
1,186	275.00	1,246	293.00	1,306	312.00	1,366	331.00	1,426	349.00	1,486	371.00
1,187	275.00	1,247	294.00	1,307	312.00	1,367	331.00	1,427	350.00	1,487	371.00
1,188	275.00	1,248	294.00	1,308	313.00	1,368	331.00	1,428	350.00	1,488	372.00
1,189	276.00	1,249	294.00	1,309	313.00	1,369	332.00	1,429	350.00	1,489	372.00
1,190	276.00	1,250	295.00	1,310	313.00	1,370	332.00	1,430	351.00	1,490	373.00
1,191	276.00	1,251	295.00	1,311	314.00	1,371	332.00	1,431	351.00	1,491	373.00
1,192	276.00	1,252	295.00	1,312	314.00	1,372	333.00	1,432	351.00	1,492	373.00
1,193	277.00	1,253	296.00	1,313	314.00	1,373	333.00	1,433	352.00	1,493	374.00
1,194	277.00	1,254	296.00	1,314	315.00	1,374	333.00	1,434	352.00	1,494	374.00
1,195	277.00	1,255	296.00	1,315	315.00	1,375	334.00	1,435	352.00	1,495	374.00
1,196	278.00	1,256	296.00	1,316	315.00	1,376	334.00	1,436	353.00	1,496	375.00
1,197	278.00	1,257	297.00	1,317	315.00	1,377	334.00	1,437	353.00	1,497	375.00
1,198	278.00	1,258	297.00	1,318	316.00	1,378	335.00	1,438	353.00	1,498	376.00
1,199	279.00	1,259	297.00	1,319	316.00	1,379	335.00	1,439	354.00	1,499	376.00
1,200	279.00	1,260	298.00	1,320	316.00	1,380	335.00	1,440	354.00	1,500	376.00
1,201	279.00	1,261	298.00	1,321	317.00	1,381	335.00	1,441	354.00	1,501	377.00
1,202	280.00	1,262	298.00	1,322	317.00	1,382	336.00	1,442	354.00	1,502	377.00
1,203	280.00	1,263	299.00	1,323	317.00	1,383	336.00	1,443	355.00	1,503	377.00
1,204	280.00	1,264	299.00	1,324	318.00	1,384	336.00	1,444	355.00	1,504	378.00
1,205	281.00	1,265	299.00	1,325	318.00	1,385	337.00	1,445	356.00	1,505	378.00
1,206	281.00	1,266	300.00	1,326	318.00	1,386	337.00	1,446	356.00	1,506	379.00
1,207	281.00	1,267	300.00	1,327	319.00	1,387	337.00	1,447	356.00	1,507	379.00
1,208	281.00	1,268	300.00	1,328	319.00	1,388	338.00	1,448	357.00	1,508	379.00
1,209	282.00	1,269	300.00	1,329	319.00	1,389	338.00	1,449	357.00	1,509	380.00
1,210	282.00	1,270	301.00	1,330	320.00	1,390	338.00	1,450	357.00	1,510	380.00
1,211	282.00	1,271	301.00	1,331	320.00	1,391	339.00	1,451	358.00	1,511	380.00
1,212	283.00	1,272	301.00	1,332	320.00	1,392	339.00	1,452	358.00	1,512	381.00
1,213	283.00	1,273	302.00	1,333	320.00	1,393	339.00	1,453	359.00	1,513	381.00
1,214	283.00	1,274	302.00	1,334	321.00	1,394	339.00	1,454	359.00	1,514	382.00
1,215	284.00	1,275	302.00	1,335	321.00	1,395	340.00	1,455	359.00	1,515	382.00
1,216	284.00	1,276	303.00	1,336	321.00	1,396	340.00	1,456	360.00	1,516	382.00
1,217	284.00	1,277	303.00	1,337	322.00	1,397	340.00	1,457	360.00	1,517	383.00
1,218	285.00	1,278	303.00	1,338	322.00	1,398	341.00	1,458	360.00	1,518	383.00
1,219	285.00	1,279	304.00	1,339	322.00	1,399	341.00	1,459	361.00	1,519	383.00
1,220	285.00	1,280	304.00	1,340	323.00	1,400	341.00	1,460	361.00	1,520	384.00
1,221	286.00	1,281	304.00	1,341	323.00	1,401	342.00	1,461	362.00	1,521	384.00
1,222	286.00	1,282	305.00	1,342	323.00	1,402	342.00	1,462	362.00	1,522	385.00
1,223	286.00	1,283	305.00	1,343	324.00	1,403	342.00	1,463	362.00	1,523	385.00
1,224	286.00	1,284	305.00	1,344	324.00	1,404	343.00	1,464	363.00	1,524	385.00
1,225	287.00	1,285	305.00	1,345	324.00	1,405	343.00	1,465	363.00	1,525	386.00
1,226	287.00	1,286	306.00	1,346	325.00	1,406	343.00	1,466	364.00	1,526	386.00
1,227	287.00	1,287	306.00	1,347	325.00	1,407	344.00	1,467	364.00	1,527	386.00
1,228	288.00	1,288	306.00	1,348	325.00	1,408	344.00	1,468	364.00	1,528	387.00
1,229	288.00	1,289	307.00	1,349	325.00	1,409	344.00	1,469	365.00	1,529	387.00

Where the employee's earnings are more than \$1,529, withhold \$387 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.

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