

# Tax table for individuals employed in the horticultural or shearing industry

Including statement of formulas

## ! FOR PAYMENTS MADE ON OR AFTER 1 JULY 2012

From 1 July 2012, the temporary flood and cyclone reconstruction levy (flood levy) will no longer apply.

### WHO SHOULD USE THIS TABLE?

You should use this table if you make payments to individuals in the horticultural industry who:

- work in any process associated with the production, cultivation or harvest of a horticultural crop
- perform the process on the grower's property
- do not work for the same grower for a continuous period exceeding six months
- have given you a valid *Tax file number declaration* (NAT 3092) and have claimed the tax-free threshold.

Also use this table if you make payments to individuals in the shearing industry such as shearers, crutchers, wool classers, cooks, shed hands and pressers who:

- have given you a valid *Tax file number declaration* and have claimed the tax-free threshold
- do not work for the same employer for a continuous period exceeding six months.

For all other circumstances use the relevant PAYG withholding weekly or fortnightly tax table.

! If you employ individuals under the Seasonal labour mobility program this tax table does not apply. For these individuals you are required to withhold at 15%.

For more information about the program, refer to *Seasonal labour mobility program – frequently asked questions for approved employers* (NAT 74052) available on our website at [www.ato.gov.au](http://www.ato.gov.au)

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

! 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 sections 12-35 of schedule 1.



### Can you use a formula?

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

If you have developed your own payroll software package, you can use the formulas and coefficients outlined below.

The formulas comprise linear equations of the form  $y = ax$ , where:

- **y** is the amount to be withheld expressed in dollars
- **x** is earnings for the pay period, ignoring any cents
- **a** is the value of the coefficient as shown in table A below.

**TABLE A: Resident or foreign resident rate**

	Resident – a	Foreign resident – a
Tax file number	0.13	0.325
No tax file number	0.465	0.45

### ROUNDING OF WITHHOLDING AMOUNTS

The withholding amounts calculated as a result of applying the above formulas should be rounded to the nearest dollar. Results ending in 50 cents are rounded to the next higher dollar. Do this rounding directly – that is, do not make a preliminary rounding to the nearest cent.

### CAN YOU VARY YOUR PAYG WITHHOLDING?

If your employee believes that for their circumstances the amount you withhold will be too much, they may apply to us for a variation to reduce the amount of withholding.

- For more information, refer to *PAYG withholding – varying your PAYG withholding* (NAT 70791) available on our website at [www.ato.gov.au](http://www.ato.gov.au)

### TAX FILE NUMBER (TFN) DECLARATIONS

The answers your employees provide on their *Tax file number declaration* (NAT 3092) determines 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.

### What if a TFN has not been provided?

You must withhold 46.5% from any payment you make to a resident employee and 45% from a foreign resident employee (ignoring any cents) if one of the following applies:

- 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 the employee has not given you their TFN within **28 days**, you must withhold 46.5% 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
  - Financial Supplement (FS) debts.

### What if my employee is under 18?

There is no requirement for employees who are under 18 years of age to provide you with their TFN, provided that the payment you make to them does not exceed:

- \$350 per week (if you pay weekly)
- \$700 per fortnight (if you pay fortnightly)
- \$1,517 per month (if you pay monthly).

## Resident employees

The standard rate of withholding of 13% applies where an employee has given you a valid TFN and you withhold amounts using the figures shown in column 2 of this table.

If the employee has not given you a valid TFN, you must withhold amounts using the figures shown in column 3 of this table.

## What if 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.

Where an employee has given you a valid TFN, you withhold amounts using the figures shown in column 4 of this table. If the employee has not given you a valid TFN, you must withhold amounts using the figures shown in column 5 of this table.

Generally, foreign resident employees cannot claim tax offsets. In limited circumstances, they may be entitled to claim a zone or overseas forces offset. If your foreign resident employee has claimed a tax offset on the *Tax file number declaration*, you don't need to make any adjustment to the amount you withhold.

## PAY PERIOD

The rates in this tax table apply irrespective of the pay period.

## HOW TO WORK OUT THE WITHHOLDING AMOUNT

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

- 1 Find your employees total earnings (ignoring cents) in column 1.
- 2 Use the appropriate column to find the correct amount to withhold
  - **column 2** if the resident employee has given you a TFN
  - **column 3** if the resident employee has not given you a TFN
  - **column 4** if the foreign resident employee has given you a TFN
  - **column 5** if the foreign resident employee has not given you a TFN.

## EXAMPLE

An employee has earnings of \$180.40.

To work out the correct amount to withhold, ignore any cents, use column 1 and find \$180.

If the employee is:

- a resident employee and claim the tax-free threshold use column 2 to find the correct amount to withhold (\$23)
- a resident employee and has not claimed the tax-free threshold use column 3 to find the correct amount to withhold (\$83)
- a foreign employee and has given you a TFN use column 4 to find the correct amount to withhold (\$59)
- a foreign employee and has not given you a TFN use column 5 to find the correct amount to withhold (\$81).

## ACCOUNTING SOFTWARE

Software written in accordance with the formulas in this tax table should be tested for accuracy against the sample data provided on the following pages. The results obtained when using the coefficients in this table may differ slightly from the sums of the amounts shown in the PAYG tax tables. The differences result from the rounding of components.

## PAYG WITHHOLDING PUBLICATIONS

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

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

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

**TAX TABLE FOR INDIVIDUALS EMPLOYED IN THE HORTICULTURAL OR SHEARING INDUSTRY**

Earnings	Amount to be withheld			
	Resident with tax file number	Resident no tax file number	Foreign resident with tax file number	Foreign resident no tax file number
1 \$	2 \$	3 \$	4 \$	5 \$
1	—	—	—	—
2	—	—	1.00	—
3	—	1.00	1.00	1.00
4	1.00	1.00	1.00	1.00
5	1.00	2.00	2.00	2.00
6	1.00	2.00	2.00	2.00
7	1.00	3.00	2.00	3.00
8	1.00	3.00	3.00	3.00
9	1.00	4.00	3.00	4.00
10	1.00	4.00	3.00	4.00
11	1.00	5.00	4.00	4.00
12	2.00	5.00	4.00	5.00
13	2.00	6.00	4.00	5.00
14	2.00	6.00	5.00	6.00
15	2.00	6.00	5.00	6.00
16	2.00	7.00	5.00	7.00
17	2.00	7.00	6.00	7.00
18	2.00	8.00	6.00	8.00
19	2.00	8.00	6.00	8.00
20	3.00	9.00	7.00	9.00
21	3.00	9.00	7.00	9.00
22	3.00	10.00	7.00	9.00
23	3.00	10.00	7.00	10.00
24	3.00	11.00	8.00	10.00
25	3.00	11.00	8.00	11.00
26	3.00	12.00	8.00	11.00
27	4.00	12.00	9.00	12.00
28	4.00	13.00	9.00	12.00
29	4.00	13.00	9.00	13.00
30	4.00	13.00	10.00	13.00
31	4.00	14.00	10.00	13.00
32	4.00	14.00	10.00	14.00
33	4.00	15.00	11.00	14.00
34	4.00	15.00	11.00	15.00
35	5.00	16.00	11.00	15.00
36	5.00	16.00	12.00	16.00
37	5.00	17.00	12.00	16.00
38	5.00	17.00	12.00	17.00
39	5.00	18.00	13.00	17.00
40	5.00	18.00	13.00	18.00
41	5.00	19.00	13.00	18.00
42	5.00	19.00	14.00	18.00
43	6.00	19.00	14.00	19.00
44	6.00	20.00	14.00	19.00
45	6.00	20.00	15.00	20.00
46	6.00	21.00	15.00	20.00
47	6.00	21.00	15.00	21.00
48	6.00	22.00	16.00	21.00
49	6.00	22.00	16.00	22.00
50	7.00	23.00	16.00	22.00
51	7.00	23.00	17.00	22.00
52	7.00	24.00	17.00	23.00
53	7.00	24.00	17.00	23.00
54	7.00	25.00	18.00	24.00
55	7.00	25.00	18.00	24.00
56	7.00	26.00	18.00	25.00
57	7.00	26.00	19.00	25.00
58	8.00	26.00	19.00	26.00
59	8.00	27.00	19.00	26.00
60	8.00	27.00	20.00	27.00
61	8.00	28.00	20.00	27.00
62	8.00	28.00	20.00	27.00
63	8.00	29.00	20.00	28.00
64	8.00	29.00	21.00	28.00
65	8.00	30.00	21.00	29.00
66	9.00	30.00	21.00	29.00
67	9.00	31.00	22.00	30.00
68	9.00	31.00	22.00	30.00
69	9.00	32.00	22.00	31.00
70	9.00	32.00	23.00	31.00

Earnings	Amount to be withheld			
	Resident with tax file number	Resident no tax file number	Foreign resident with tax file number	Foreign resident no tax file number
1 \$	2 \$	3 \$	4 \$	5 \$
71	9.00	33.00	23.00	31.00
72	9.00	33.00	23.00	32.00
73	9.00	33.00	24.00	32.00
74	10.00	34.00	24.00	33.00
75	10.00	34.00	24.00	33.00
76	10.00	35.00	25.00	34.00
77	10.00	35.00	25.00	34.00
78	10.00	36.00	25.00	35.00
79	10.00	36.00	26.00	35.00
80	10.00	37.00	26.00	36.00
81	11.00	37.00	26.00	36.00
82	11.00	38.00	27.00	36.00
83	11.00	38.00	27.00	37.00
84	11.00	39.00	27.00	37.00
85	11.00	39.00	28.00	38.00
86	11.00	39.00	28.00	38.00
87	11.00	40.00	28.00	39.00
88	11.00	40.00	29.00	39.00
89	12.00	41.00	29.00	40.00
90	12.00	41.00	29.00	40.00
91	12.00	42.00	30.00	40.00
92	12.00	42.00	30.00	41.00
93	12.00	43.00	30.00	41.00
94	12.00	43.00	31.00	42.00
95	12.00	44.00	31.00	42.00
96	12.00	44.00	31.00	43.00
97	13.00	45.00	32.00	43.00
98	13.00	45.00	32.00	44.00
99	13.00	46.00	32.00	44.00
100	13.00	46.00	33.00	45.00
101	13.00	46.00	33.00	45.00
102	13.00	47.00	33.00	45.00
103	13.00	47.00	33.00	46.00
104	14.00	48.00	34.00	46.00
105	14.00	48.00	34.00	47.00
106	14.00	49.00	34.00	47.00
107	14.00	49.00	35.00	48.00
108	14.00	50.00	35.00	48.00
109	14.00	50.00	35.00	49.00
110	14.00	51.00	36.00	49.00
111	14.00	51.00	36.00	49.00
112	15.00	52.00	36.00	50.00
113	15.00	52.00	37.00	50.00
114	15.00	53.00	37.00	51.00
115	15.00	53.00	37.00	51.00
116	15.00	53.00	38.00	52.00
117	15.00	54.00	38.00	52.00
118	15.00	54.00	38.00	53.00
119	15.00	55.00	39.00	53.00
120	16.00	55.00	39.00	54.00
121	16.00	56.00	39.00	54.00
122	16.00	56.00	40.00	54.00
123	16.00	57.00	40.00	55.00
124	16.00	57.00	40.00	55.00
125	16.00	58.00	41.00	56.00
126	16.00	58.00	41.00	56.00
127	17.00	59.00	41.00	57.00
128	17.00	59.00	42.00	57.00
129	17.00	59.00	42.00	58.00
130	17.00	60.00	42.00	58.00
131	17.00	60.00	43.00	58.00
132	17.00	61.00	43.00	59.00
133	17.00	61.00	43.00	59.00
134	17.00	62.00	44.00	60.00
135	18.00	62.00	44.00	60.00
136	18.00	63.00	44.00	61.00
137	18.00	63.00	45.00	61.00
138	18.00	64.00	45.00	62.00
139	18.00	64.00	45.00	62.00
140	18.00	65.00	46.00	63.00

Earnings	Amount to be withheld			
	Resident with tax file number	Resident no tax file number	Foreign resident with tax file number	Foreign resident no tax file number
1 \$	2 \$	3 \$	4 \$	5 \$
141	18.00	65.00	46.00	63.00
142	18.00	66.00	46.00	63.00
143	19.00	66.00	46.00	64.00
144	19.00	66.00	47.00	64.00
145	19.00	67.00	47.00	65.00
146	19.00	67.00	47.00	65.00
147	19.00	68.00	48.00	66.00
148	19.00	68.00	48.00	66.00
149	19.00	69.00	48.00	67.00
150	20.00	69.00	49.00	67.00
151	20.00	70.00	49.00	67.00
152	20.00	70.00	49.00	68.00
153	20.00	71.00	50.00	68.00
154	20.00	71.00	50.00	69.00
155	20.00	72.00	50.00	69.00
156	20.00	72.00	51.00	70.00
157	20.00	73.00	51.00	70.00
158	21.00	73.00	51.00	71.00
159	21.00	73.00	52.00	71.00
160	21.00	74.00	52.00	72.00
161	21.00	74.00	52.00	72.00
162	21.00	75.00	53.00	72.00
163	21.00	75.00	53.00	73.00
164	21.00	76.00	53.00	73.00
165	21.00	76.00	54.00	74.00
166	22.00	77.00	54.00	74.00
167	22.00	77.00	54.00	75.00
168	22.00	78.00	55.00	75.00
169	22.00	78.00	55.00	76.00
170	22.00	79.00	55.00	76.00
171	22.00	79.00	56.00	76.00
172	22.00	79.00	56.00	77.00
173	22.00	80.00	56.00	77.00
174	23.00	80.00	57.00	78.00
175	23.00	81.00	57.00	78.00
176	23.00	81.00	57.00	79.00
177	23.00	82.00	58.00	79.00
178	23.00	82.00	58.00	80.00
179	23.00	83.00	58.00	80.00
180	23.00	83.00	59.00	81.00
181	24.00	84.00	59.00	81.00
182	24.00	84.00	59.00	81.00
183	24.00	85.00	59.00	82.00
184	24.00	85.00	60.00	82.00
185	24.00	86.00	60.00	83.00
186	24.00	86.00	60.00	83.00
187	24.00	86.00	61.00	84.00
188	24.00	87.00	61.00	84.00
189	25.00	87.00	61.00	85.00
190	25.00	88.00	62.00	85.00
191	25.00	88.00	62.00	85.00
192	25.00	89.00	62.00	86.00
193	25.00	89.00	63.00	86.00
194	25.00	90.00	63.00	87.00
195	25.00	90.00	63.00	87.00
196	25.00	91.00	64.00	88.00
197	26.00	91.00	64.00	88.00
198	26.00	92.00	64.00	89.00
199	26.00	92.00	65.00	89.00
200	26.00	93.00	65.00	90.00
201	26.00	93.00	65.00	90.00
202	26.00	93.00	66.00	90.00
203	26.00	94.00	66.00	91.00
204	27.00	94.00	66.00	91.00
205	27.00	95.00	67.00	92.00
206	27.00	95.00	67.00	92.00
207	27.00	96.00	67.00	93.00
208	27.00	96.00	68.00	93.00
209	27.00	97.00	68.00	94.00
210	27.00	97.00	68.00	94.00

**TAX TABLE FOR INDIVIDUALS EMPLOYED IN THE HORTICULTURAL OR SHEARING INDUSTRY**

Earnings 1 \$	Amount to be withheld			
	Resident with tax file number 2 \$	Resident no tax file number 3 \$	Foreign resident with tax file number 4 \$	Foreign resident no tax file number 5 \$
211	27.00	98.00	69.00	94.00
212	28.00	98.00	69.00	95.00
213	28.00	99.00	69.00	95.00
214	28.00	99.00	70.00	96.00
215	28.00	99.00	70.00	96.00
216	28.00	100.00	70.00	97.00
217	28.00	100.00	71.00	97.00
218	28.00	101.00	71.00	98.00
219	28.00	101.00	71.00	98.00
220	29.00	102.00	72.00	99.00
221	29.00	102.00	72.00	99.00
222	29.00	103.00	72.00	99.00
223	29.00	103.00	72.00	100.00
224	29.00	104.00	73.00	100.00
225	29.00	104.00	73.00	101.00
226	29.00	105.00	73.00	101.00
227	30.00	105.00	74.00	102.00
228	30.00	106.00	74.00	102.00
229	30.00	106.00	74.00	103.00
230	30.00	106.00	75.00	103.00
231	30.00	107.00	75.00	103.00
232	30.00	107.00	75.00	104.00
233	30.00	108.00	76.00	104.00
234	30.00	108.00	76.00	105.00
235	31.00	109.00	76.00	105.00
236	31.00	109.00	77.00	106.00
237	31.00	110.00	77.00	106.00
238	31.00	110.00	77.00	107.00
239	31.00	111.00	78.00	107.00
240	31.00	111.00	78.00	108.00
241	31.00	112.00	78.00	108.00
242	31.00	112.00	79.00	108.00
243	32.00	112.00	79.00	109.00
244	32.00	113.00	79.00	109.00
245	32.00	113.00	80.00	110.00
246	32.00	114.00	80.00	110.00
247	32.00	114.00	80.00	111.00
248	32.00	115.00	81.00	111.00
249	32.00	115.00	81.00	112.00
250	33.00	116.00	81.00	112.00
251	33.00	116.00	82.00	112.00
252	33.00	117.00	82.00	113.00
253	33.00	117.00	82.00	113.00
254	33.00	118.00	83.00	114.00
255	33.00	118.00	83.00	114.00
256	33.00	119.00	83.00	115.00
257	33.00	119.00	84.00	115.00
258	34.00	119.00	84.00	116.00
259	34.00	120.00	84.00	116.00
260	34.00	120.00	85.00	117.00
261	34.00	121.00	85.00	117.00
262	34.00	121.00	85.00	117.00
263	34.00	122.00	85.00	118.00
264	34.00	122.00	86.00	118.00
265	34.00	123.00	86.00	119.00
266	35.00	123.00	86.00	119.00
267	35.00	124.00	87.00	120.00
268	35.00	124.00	87.00	120.00
269	35.00	125.00	87.00	121.00
270	35.00	125.00	88.00	121.00
271	35.00	126.00	88.00	121.00
272	35.00	126.00	88.00	122.00
273	35.00	126.00	89.00	122.00
274	36.00	127.00	89.00	123.00
275	36.00	127.00	89.00	123.00
276	36.00	128.00	90.00	124.00
277	36.00	128.00	90.00	124.00
278	36.00	129.00	90.00	125.00
279	36.00	129.00	91.00	125.00
280	36.00	130.00	91.00	126.00

Earnings 1 \$	Amount to be withheld			
	Resident with tax file number 2 \$	Resident no tax file number 3 \$	Foreign resident with tax file number 4 \$	Foreign resident no tax file number 5 \$
281	37.00	130.00	91.00	126.00
282	37.00	131.00	92.00	126.00
283	37.00	131.00	92.00	127.00
284	37.00	132.00	92.00	127.00
285	37.00	132.00	93.00	128.00
286	37.00	132.00	93.00	128.00
287	37.00	133.00	93.00	129.00
288	37.00	133.00	94.00	129.00
289	38.00	134.00	94.00	130.00
290	38.00	134.00	94.00	130.00
291	38.00	135.00	95.00	130.00
292	38.00	135.00	95.00	131.00
293	38.00	136.00	95.00	131.00
294	38.00	136.00	96.00	132.00
295	38.00	137.00	96.00	132.00
296	38.00	137.00	96.00	133.00
297	39.00	138.00	97.00	133.00
298	39.00	138.00	97.00	134.00
299	39.00	139.00	97.00	134.00
300	39.00	139.00	98.00	135.00
301	39.00	139.00	98.00	135.00
302	39.00	140.00	98.00	135.00
303	39.00	140.00	98.00	136.00
304	40.00	141.00	99.00	136.00
305	40.00	141.00	99.00	137.00
306	40.00	142.00	99.00	137.00
307	40.00	142.00	100.00	138.00
308	40.00	143.00	100.00	138.00
309	40.00	143.00	100.00	139.00
310	40.00	144.00	101.00	139.00
311	40.00	144.00	101.00	139.00
312	41.00	145.00	101.00	140.00
313	41.00	145.00	102.00	140.00
314	41.00	146.00	102.00	141.00
315	41.00	146.00	102.00	141.00
316	41.00	146.00	103.00	142.00
317	41.00	147.00	103.00	142.00
318	41.00	147.00	103.00	143.00
319	41.00	148.00	104.00	143.00
320	42.00	148.00	104.00	144.00
321	42.00	149.00	104.00	144.00
322	42.00	149.00	105.00	144.00
323	42.00	150.00	105.00	145.00
324	42.00	150.00	105.00	145.00
325	42.00	151.00	106.00	146.00
326	42.00	151.00	106.00	146.00
327	43.00	152.00	106.00	147.00
328	43.00	152.00	107.00	147.00
329	43.00	152.00	107.00	148.00
330	43.00	153.00	107.00	148.00
331	43.00	153.00	108.00	148.00
332	43.00	154.00	108.00	149.00
333	43.00	154.00	108.00	149.00
334	43.00	155.00	109.00	150.00
335	44.00	155.00	109.00	150.00
336	44.00	156.00	109.00	151.00
337	44.00	156.00	110.00	151.00
338	44.00	157.00	110.00	152.00
339	44.00	157.00	110.00	152.00
340	44.00	158.00	111.00	153.00
341	44.00	158.00	111.00	153.00
342	44.00	159.00	111.00	153.00
343	45.00	159.00	111.00	154.00
344	45.00	159.00	112.00	154.00
345	45.00	160.00	112.00	155.00
346	45.00	160.00	112.00	155.00
347	45.00	161.00	113.00	156.00
348	45.00	161.00	113.00	156.00
349	45.00	162.00	113.00	157.00
350	46.00	162.00	114.00	157.00

Earnings 1 \$	Amount to be withheld			
	Resident with tax file number 2 \$	Resident no tax file number 3 \$	Foreign resident with tax file number 4 \$	Foreign resident no tax file number 5 \$
351	46.00	163.00	114.00	157.00
352	46.00	163.00	114.00	158.00
353	46.00	164.00	115.00	158.00
354	46.00	164.00	115.00	159.00
355	46.00	165.00	115.00	159.00
356	46.00	165.00	116.00	160.00
357	46.00	166.00	116.00	160.00
358	47.00	166.00	116.00	161.00
359	47.00	166.00	117.00	161.00
360	47.00	167.00	117.00	162.00
361	47.00	167.00	117.00	162.00
362	47.00	168.00	118.00	162.00
363	47.00	168.00	118.00	163.00
364	47.00	169.00	118.00	163.00
365	47.00	169.00	119.00	164.00
366	48.00	170.00	119.00	164.00
367	48.00	170.00	119.00	165.00
368	48.00	171.00	120.00	165.00
369	48.00	171.00	120.00	166.00
370	48.00	172.00	120.00	166.00
371	48.00	172.00	121.00	166.00
372	48.00	172.00	121.00	167.00
373	48.00	173.00	121.00	167.00
374	49.00	173.00	122.00	168.00
375	49.00	174.00	122.00	168.00
376	49.00	174.00	122.00	169.00
377	49.00	175.00	123.00	169.00
378	49.00	175.00	123.00	170.00
379	49.00	176.00	123.00	170.00
380	49.00	176.00	124.00	171.00
381	50.00	177.00	124.00	171.00
382	50.00	177.00	124.00	171.00
383	50.00	178.00	124.00	172.00
384	50.00	178.00	125.00	172.00
385	50.00	179.00	125.00	173.00
386	50.00	179.00	125.00	173.00
387	50.00	179.00	126.00	174.00
388	50.00	180.00	126.00	174.00
389	51.00	180.00	126.00	175.00
390	51.00	181.00	127.00	175.00
391	51.00	181.00	127.00	175.00
392	51.00	182.00	127.00	176.00
393	51.00	182.00	128.00	176.00
394	51.00	183.00	128.00	177.00
395	51.00	183.00	128.00	177.00
396	51.00	184.00	129.00	178.00
397	52.00	184.00	129.00	178.00
398	52.00	185.00	129.00	179.00
399	52.00	185.00	130.00	179.00
400	52.00	186.00	130.00	180.00
401	52.00	186.00	130.00	180.00
402	52.00	186.00	131.00	180.00
403	52.00	187.00	131.00	181.00
404	53.00	187.00	131.00	181.00
405	53.00	188.00	132.00	182.00
406	53.00	188.00	132.00	182.00
407	53.00	189.00	132.00	183.00
408	53.00	189.00	133.00	183.00
409	53.00	190.00	133.00	184.00
410	53.00	190.00	133.00	184.00
411	53.00	191.00	134.00	184.00
412	54.00	191.00	134.00	185.00
413	54.00	192.00	134.00	185.00
414	54.00	192.00	135.00	186.00
415	54.00	192.00	135.00	186.00
416	54.00	193.00	135.00	187.00
417	54.00	193.00	136.00	187.00
418	54.00	194.00	136.00	188.00
419	54.00	194.00	136.00	188.00
420	55.00	195.00	137.00	189.00

**TAX TABLE FOR INDIVIDUALS EMPLOYED IN THE HORTICULTURAL OR SHEARING INDUSTRY**

Earnings 1 \$	Amount to be withheld			
	Resident with tax file number 2 \$	Resident no tax file number 3 \$	Foreign resident with tax file number 4 \$	Foreign resident no tax file number 5 \$
421	55.00	195.00	137.00	189.00
422	55.00	196.00	137.00	189.00
423	55.00	196.00	137.00	190.00
424	55.00	197.00	138.00	190.00
425	55.00	197.00	138.00	191.00
426	55.00	198.00	138.00	191.00
427	56.00	198.00	139.00	192.00
428	56.00	199.00	139.00	192.00
429	56.00	199.00	139.00	193.00
430	56.00	199.00	140.00	193.00
431	56.00	200.00	140.00	193.00
432	56.00	200.00	140.00	194.00
433	56.00	201.00	141.00	194.00
434	56.00	201.00	141.00	195.00
435	57.00	202.00	141.00	195.00
436	57.00	202.00	142.00	196.00
437	57.00	203.00	142.00	196.00
438	57.00	203.00	142.00	197.00
439	57.00	204.00	143.00	197.00
440	57.00	204.00	143.00	198.00
441	57.00	205.00	143.00	198.00
442	57.00	205.00	144.00	198.00
443	58.00	205.00	144.00	199.00
444	58.00	206.00	144.00	199.00
445	58.00	206.00	145.00	200.00
446	58.00	207.00	145.00	200.00
447	58.00	207.00	145.00	201.00
448	58.00	208.00	146.00	201.00
449	58.00	208.00	146.00	202.00
450	59.00	209.00	146.00	202.00
451	59.00	209.00	147.00	202.00
452	59.00	210.00	147.00	203.00
453	59.00	210.00	147.00	203.00
454	59.00	211.00	148.00	204.00
455	59.00	211.00	148.00	204.00
456	59.00	212.00	148.00	205.00
457	59.00	212.00	149.00	205.00
458	60.00	212.00	149.00	206.00
459	60.00	213.00	149.00	206.00
460	60.00	213.00	150.00	207.00
461	60.00	214.00	150.00	207.00
462	60.00	214.00	150.00	207.00
463	60.00	215.00	150.00	208.00
464	60.00	215.00	151.00	208.00
465	60.00	216.00	151.00	209.00
466	61.00	216.00	151.00	209.00
467	61.00	217.00	152.00	210.00
468	61.00	217.00	152.00	210.00
469	61.00	218.00	152.00	211.00
470	61.00	218.00	153.00	211.00
471	61.00	219.00	153.00	211.00
472	61.00	219.00	153.00	212.00
473	61.00	219.00	154.00	212.00
474	62.00	220.00	154.00	213.00
475	62.00	220.00	154.00	213.00
476	62.00	221.00	155.00	214.00
477	62.00	221.00	155.00	214.00
478	62.00	222.00	155.00	215.00
479	62.00	222.00	156.00	215.00
480	62.00	223.00	156.00	216.00
481	63.00	223.00	156.00	216.00
482	63.00	224.00	157.00	216.00
483	63.00	224.00	157.00	217.00
484	63.00	225.00	157.00	217.00
485	63.00	225.00	158.00	218.00
486	63.00	225.00	158.00	218.00
487	63.00	226.00	158.00	219.00
488	63.00	226.00	159.00	219.00
489	64.00	227.00	159.00	220.00
490	64.00	227.00	159.00	220.00

Earnings 1 \$	Amount to be withheld			
	Resident with tax file number 2 \$	Resident no tax file number 3 \$	Foreign resident with tax file number 4 \$	Foreign resident no tax file number 5 \$
491	64.00	228.00	160.00	220.00
492	64.00	228.00	160.00	221.00
493	64.00	229.00	160.00	221.00
494	64.00	229.00	161.00	222.00
495	64.00	230.00	161.00	222.00
496	64.00	230.00	161.00	223.00
497	65.00	231.00	162.00	223.00
498	65.00	231.00	162.00	224.00
499	65.00	232.00	162.00	224.00
500	65.00	232.00	163.00	225.00
501	65.00	232.00	163.00	225.00
502	65.00	233.00	163.00	225.00
503	65.00	233.00	163.00	226.00
504	66.00	234.00	164.00	226.00
505	66.00	234.00	164.00	227.00
506	66.00	235.00	164.00	227.00
507	66.00	235.00	165.00	228.00
508	66.00	236.00	165.00	228.00
509	66.00	236.00	165.00	229.00
510	66.00	237.00	166.00	229.00
511	66.00	237.00	166.00	229.00
512	67.00	238.00	166.00	230.00
513	67.00	238.00	167.00	230.00
514	67.00	239.00	167.00	231.00
515	67.00	239.00	167.00	231.00
516	67.00	239.00	168.00	232.00
517	67.00	240.00	168.00	232.00
518	67.00	240.00	168.00	233.00
519	67.00	241.00	169.00	233.00
520	68.00	241.00	169.00	234.00
521	68.00	242.00	169.00	234.00
522	68.00	242.00	170.00	234.00
523	68.00	243.00	170.00	235.00
524	68.00	243.00	170.00	235.00
525	68.00	244.00	171.00	236.00
526	68.00	244.00	171.00	236.00
527	69.00	245.00	171.00	237.00
528	69.00	245.00	172.00	237.00
529	69.00	245.00	172.00	238.00
530	69.00	246.00	172.00	238.00
531	69.00	246.00	173.00	238.00
532	69.00	247.00	173.00	239.00
533	69.00	247.00	173.00	239.00
534	69.00	248.00	174.00	240.00
535	70.00	248.00	174.00	240.00
536	70.00	249.00	174.00	241.00
537	70.00	249.00	175.00	241.00
538	70.00	250.00	175.00	242.00
539	70.00	250.00	175.00	242.00
540	70.00	251.00	176.00	243.00
541	70.00	251.00	176.00	243.00
542	70.00	252.00	176.00	243.00
543	71.00	252.00	176.00	244.00
544	71.00	252.00	177.00	244.00
545	71.00	253.00	177.00	245.00
546	71.00	253.00	177.00	245.00
547	71.00	254.00	178.00	246.00
548	71.00	254.00	178.00	246.00
549	71.00	255.00	178.00	247.00
550	72.00	255.00	179.00	247.00
551	72.00	256.00	179.00	247.00
552	72.00	256.00	179.00	248.00
553	72.00	257.00	180.00	248.00
554	72.00	257.00	180.00	249.00
555	72.00	258.00	180.00	249.00
556	72.00	258.00	181.00	250.00
557	72.00	259.00	181.00	250.00
558	73.00	259.00	181.00	251.00
559	73.00	259.00	182.00	251.00
560	73.00	260.00	182.00	252.00

Earnings 1 \$	Amount to be withheld			
	Resident with tax file number 2 \$	Resident no tax file number 3 \$	Foreign resident with tax file number 4 \$	Foreign resident no tax file number 5 \$
561	73.00	260.00	182.00	252.00
562	73.00	261.00	183.00	252.00
563	73.00	261.00	183.00	253.00
564	73.00	262.00	183.00	253.00
565	73.00	262.00	184.00	254.00
566	74.00	263.00	184.00	254.00
567	74.00	263.00	184.00	255.00
568	74.00	264.00	185.00	255.00
569	74.00	264.00	185.00	256.00
570	74.00	265.00	185.00	256.00
571	74.00	265.00	186.00	256.00
572	74.00	265.00	186.00	257.00
573	74.00	266.00	186.00	257.00
574	75.00	266.00	187.00	258.00
575	75.00	267.00	187.00	258.00
576	75.00	267.00	187.00	259.00
577	75.00	268.00	188.00	259.00
578	75.00	268.00	188.00	260.00
579	75.00	269.00	188.00	260.00
580	75.00	269.00	189.00	261.00
581	76.00	270.00	189.00	261.00
582	76.00	270.00	189.00	261.00
583	76.00	271.00	189.00	262.00
584	76.00	271.00	190.00	262.00
585	76.00	272.00	190.00	263.00
586	76.00	272.00	190.00	263.00
587	76.00	272.00	191.00	264.00
588	76.00	273.00	191.00	264.00
589	77.00	273.00	191.00	265.00
590	77.00	274.00	192.00	265.00
591	77.00	274.00	192.00	265.00
592	77.00	275.00	192.00	266.00
593	77.00	275.00	193.00	266.00
594	77.00	276.00	193.00	267.00
595	77.00	276.00	193.00	267.00
596	77.00	277.00	194.00	268.00
597	78.00	277.00	194.00	268.00
598	78.00	278.00	194.00	269.00
599	78.00	278.00	195.00	269.00
600	78.00	279.00	195.00	270.00
601	78.00	279.00	195.00	270.00
602	78.00	279.00	196.00	270.00
603	78.00	280.00	196.00	271.00
604	79.00	280.00	196.00	271.00
605	79.00	281.00	197.00	272.00
606	79.00	281.00	197.00	272.00
607	79.00	282.00	197.00	273.00
608	79.00	282.00	198.00	273.00
609	79.00	283.00	198.00	274.00
610	79.00	283.00	198.00	274.00
611	79.00	284.00	199.00	274.00
612	80.00	284.00	199.00	275.00
613	80.00	285.00	199.00	275.00
614	80.00	285.00	200.00	276.00
615	80.00	285.00	200.00	276.00
616	80.00	286.00	200.00	277.00
617	80.00	286.00	201.00	277.00
618	80.00	287.00	201.00	278.00
619	80.00	287.00	201.00	278.00
620	81.00	288.00	202.00	279.00
621	81.00	288.00	202.00	279.00
622	81.00	289.00	202.00	279.00
623	81.00	289.00	202.00	280.00
624	81.00	290.00	203.00	280.00
625	81.00	290.00	203.00	281.00
626	81.00	291.00	203.00	281.00
627	82.00	291.00	204.00	282.00
628	82.00	292.00	204.00	282.00
629	82.00	292.00	204.00	283.00
630	82.00	292.00	205.00	283.00

**TAX TABLE FOR INDIVIDUALS EMPLOYED IN THE HORTICULTURAL OR SHEARING INDUSTRY**

Earnings 1 \$	Amount to be withheld			
	Resident with tax file number 2 \$	Resident no tax file number 3 \$	Foreign resident with tax file number 4 \$	Foreign resident no tax file number 5 \$
631	82.00	293.00	205.00	283.00
632	82.00	293.00	205.00	284.00
633	82.00	294.00	206.00	284.00
634	82.00	294.00	206.00	285.00
635	83.00	295.00	206.00	285.00
636	83.00	295.00	207.00	286.00
637	83.00	296.00	207.00	286.00
638	83.00	296.00	207.00	287.00
639	83.00	297.00	208.00	287.00
640	83.00	297.00	208.00	288.00
641	83.00	298.00	208.00	288.00
642	83.00	298.00	209.00	288.00
643	84.00	298.00	209.00	289.00
644	84.00	299.00	209.00	289.00
645	84.00	299.00	210.00	290.00
646	84.00	300.00	210.00	290.00
647	84.00	300.00	210.00	291.00
648	84.00	301.00	211.00	291.00
649	84.00	301.00	211.00	292.00
650	85.00	302.00	211.00	292.00
651	85.00	302.00	212.00	292.00
652	85.00	303.00	212.00	293.00
653	85.00	303.00	212.00	293.00
654	85.00	304.00	213.00	294.00
655	85.00	304.00	213.00	294.00

Earnings 1 \$	Amount to be withheld			
	Resident with tax file number 2 \$	Resident no tax file number 3 \$	Foreign resident with tax file number 4 \$	Foreign resident no tax file number 5 \$
656	85.00	305.00	213.00	295.00
657	85.00	305.00	214.00	295.00
658	86.00	305.00	214.00	296.00
659	86.00	306.00	214.00	296.00
660	86.00	306.00	215.00	297.00
661	86.00	307.00	215.00	297.00
662	86.00	307.00	215.00	297.00
663	86.00	308.00	215.00	298.00
664	86.00	308.00	216.00	298.00
665	86.00	309.00	216.00	299.00
666	87.00	309.00	216.00	299.00
667	87.00	310.00	217.00	300.00
668	87.00	310.00	217.00	300.00
669	87.00	311.00	217.00	301.00
670	87.00	311.00	218.00	301.00
671	87.00	312.00	218.00	301.00
672	87.00	312.00	218.00	302.00
673	87.00	312.00	219.00	302.00
674	88.00	313.00	219.00	303.00
675	88.00	313.00	219.00	303.00
676	88.00	314.00	220.00	304.00
677	88.00	314.00	220.00	304.00
678	88.00	315.00	220.00	305.00
679	88.00	315.00	221.00	305.00
680	88.00	316.00	221.00	306.00

Earnings 1 \$	Amount to be withheld			
	Resident with tax file number 2 \$	Resident no tax file number 3 \$	Foreign resident with tax file number 4 \$	Foreign resident no tax file number 5 \$
681	89.00	316.00	221.00	306.00
682	89.00	317.00	222.00	306.00
683	89.00	317.00	222.00	307.00
684	89.00	318.00	222.00	307.00
685	89.00	318.00	223.00	308.00
686	89.00	318.00	223.00	308.00
687	89.00	319.00	223.00	309.00
688	89.00	319.00	224.00	309.00
689	90.00	320.00	224.00	310.00
690	90.00	320.00	224.00	310.00
691	90.00	321.00	225.00	310.00
692	90.00	321.00	225.00	311.00
693	90.00	322.00	225.00	311.00
694	90.00	322.00	226.00	312.00
695	90.00	323.00	226.00	312.00
696	90.00	323.00	226.00	313.00
697	91.00	324.00	227.00	313.00
698	91.00	324.00	227.00	314.00
699	91.00	325.00	227.00	314.00
700	91.00	325.00	228.00	315.00

❗ Where your payee's earnings exceed \$700 the withholding amount is calculated as follows:

- Resident
  - with a TFN – \$91 + 13 cents for each \$1 of earnings in excess of \$700, rounded to the nearest dollar
  - with no TFN – \$325 + 46.5 cents for each \$1 of earnings in excess of \$700, ignoring cents.
- Foreign resident
  - with a TFN – \$228 + 32.5 cents for each \$1 of earnings in excess of \$700, rounded to the nearest dollar
  - with no TFN – \$315 + 45 cents for each \$1 of earnings in excess of \$700, ignoring cents.

---

**© AUSTRALIAN TAXATION OFFICE FOR THE  
COMMONWEALTH OF AUSTRALIA, 2012**

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 2012  
JS 23595

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

This publication was current at **May 2012**.