

Tax table for daily and casual workers

Incorporating Medicare levy and 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 any of the following payments to payees on a daily or casual basis:

- salary, wages, allowances and leave loading paid to employees
- paid parental leave to an eligible worker
- director's fees
- salary and allowances paid to office holders (including members of parliament, statutory office holders, defence force members and police officers)
- payments to labour hire workers
- payments to religious practitioners.

You also use this table where a payee is engaged on a daily or casual basis, but not paid daily.

EXAMPLE

Peter works on a casual basis as a bartender for two separate entities during the week and is paid on an hourly basis. Both employers should use the daily rates tax table to calculate withholding from payments made for the hours worked.

For all other cases, use the relevant PAYG withholding weekly or fortnightly tax tables.

For a full list of tax tables, visit our website at www.ato.gov.au/taxtables

Alternatively, we have a calculator to help work out the correct amount of tax to withhold from payments to most payees. To access the calculator, visit our website at www.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 *Taxation Administration Act 1953*. It applies to withholding payments covered by Subdivisions 12-B (except sections 12-50 and 12-55), and 12-D of schedule 1.



Can you use a formula?

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

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

This section should be read with *Statement of formulas for calculating amounts to be withheld* (NAT 1004) available on our website at www.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 expressed in whole dollars plus 99 cents
- **a** and **b** are the value of the coefficients for the formulas are shown in table A.

TABLE A: Scale 2 – claiming the tax-free threshold

Weekly earnings (x) less than	a	b
\$355	—	—
\$395	0.1900	67.4635
\$464	0.2900	106.9673
\$711	0.2050	67.4636
\$1,282	0.3427	165.4424
\$1,538	0.3400	161.9809
\$3,461	0.3850	231.2116
\$3,461 and over	0.4650	508.1347

To work out withholding amounts using the formulas:

- 1 Multiply earnings (ignoring any cents) by five to work out the weekly equivalent. Add 99 cents to the result.
- 2 Calculate the weekly amount by applying the coefficients at Table A, rounding to the nearest dollar. Divide this amount by five to convert it to the daily equivalent. Round the daily withholding amount to the nearest dollar.

Where a payee is **not** claiming the tax-free threshold, replace with the coefficients from scale 1 found in *Statement of formulas for calculating amounts to be withheld* (NAT 1004).

Where the payee is entitled to the seniors and pensioners tax offset, replace with the appropriate coefficients from *Tax table for seniors and pensioners* (NAT 4466).

TAX FILE NUMBER (TFN) DECLARATIONS

The answers your payees 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 a payee, it will override the previous one.

If a payee does not give you a valid *Tax file number declaration* within **14 days** of starting a payer/payee relationship, you must complete a *Tax file number declaration* with all available details of the payee 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 payee and 45% from a foreign resident payee (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 a payee 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 a payee has not given you their TFN within **28 days**, you must withhold 46.5% from any payment you make to a resident payee and 45% from a foreign resident payee (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 your payee is a foreign resident?

If your payee 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 in the foreign resident rates below, rounding any cents to the nearest dollar.

TABLE B: Foreign resident tax rates

Weekly earnings \$	Weekly rate
0 to 1,538	32.5 cents for each dollar of earnings
1,539 to 3,462	\$500 plus 37 cents for each \$1 of earnings over \$1,538
3,463 and over	\$1,212 plus 45 cents for each \$1 of earnings over \$3,462

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

WITHHOLDING DECLARATIONS

A payee 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 below.

Payees 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 or FS debt, or changes to them
- entitlement to a seniors and pensioners tax offset
- upward variation to increase the rate or amount to be withheld.

When your payee provides you with a *Withholding declaration* it will take effect from the next payment you make. If you receive an updated declaration from a payee, it will override the previous one.

! A valid *Tax file number declaration* must be in place before a payee can provide you with a *Withholding declaration*.

CLAIMING TAX OFFSETS

If your payee chooses to claim their entitlement to a tax offset through reduced withholding, they must provide you with a *Withholding declaration*.

If your payee claims a tax offset, reduce the amount to be withheld from their earnings by the daily value of the tax offset. The daily value is 0.38% of the amount claimed, rounded to the nearest dollar.

! Do not allow for any tax offsets if any of the following apply:

- you are using foreign resident rates
- when your payee has not provided you with their TFN.

HOW TO WORK OUT THE WITHHOLDING AMOUNT

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

- 1 Ignore any cents, find the payee's earnings in column 1 of the table on page 3 and find the corresponding amount to be withheld from column 2.
- 2 If the payee has claimed any tax offsets, determine the daily value of the tax offsets (see 'Claiming tax offsets' on this page). Subtract the daily value of the tax offsets from the amount to be withheld found in step 1.

EXAMPLE

A payee earns \$193.62 and claims tax offsets of \$500. Ignore cents, find \$193 in column 1 of the table and find the corresponding amount to be withheld in column 2 of \$33.00. Reduce this amount by the daily value of the tax offsets of \$2.00 ($\500×0.0038 rounded to the nearest dollar).

The final withholding amount is \$31.00 ($\$33.00 - \2.00).

ACCOUNTING SOFTWARE

Software written in accordance with the formulas in this table should be tested for accuracy against the withholding amounts provided on the following pages. You should only use such software if it produces the exact amounts shown in the table.

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

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).

DAILY RATES TAX TABLE

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 \$	Daily earnings 1 \$	Amount to be withheld 2 \$
71	—	151	19.00	231	46.00	311	74.00	391	104.00	471	135.00	551	166.00
72	—	152	19.00	232	46.00	312	74.00	392	105.00	472	136.00	552	166.00
73	—	153	19.00	233	47.00	313	74.00	393	105.00	473	136.00	553	167.00
74	1.00	154	20.00	234	47.00	314	75.00	394	106.00	474	136.00	554	167.00
75	1.00	155	20.00	235	48.00	315	75.00	395	106.00	475	137.00	555	168.00
76	1.00	156	20.00	236	48.00	316	75.00	396	106.00	476	137.00	556	168.00
77	1.00	157	21.00	237	48.00	317	76.00	397	107.00	477	137.00	557	168.00
78	1.00	158	21.00	238	49.00	318	76.00	398	107.00	478	138.00	558	169.00
79	2.00	159	21.00	239	49.00	319	77.00	399	107.00	479	138.00	559	169.00
80	2.00	160	22.00	240	49.00	320	77.00	400	108.00	480	139.00	560	169.00
81	2.00	161	22.00	241	50.00	321	77.00	401	108.00	481	139.00	561	170.00
82	2.00	162	22.00	242	50.00	322	78.00	402	109.00	482	139.00	562	170.00
83	3.00	163	23.00	243	50.00	323	78.00	403	109.00	483	140.00	563	171.00
84	3.00	164	23.00	244	51.00	324	79.00	404	109.00	484	140.00	564	171.00
85	3.00	165	24.00	245	51.00	325	79.00	405	110.00	485	141.00	565	171.00
86	4.00	166	24.00	246	51.00	326	79.00	406	110.00	486	141.00	566	172.00
87	4.00	167	24.00	247	52.00	327	80.00	407	111.00	487	141.00	567	172.00
88	4.00	168	25.00	248	52.00	328	80.00	408	111.00	488	142.00	568	173.00
89	4.00	169	25.00	249	52.00	329	80.00	409	111.00	489	142.00	569	173.00
90	5.00	170	25.00	250	53.00	330	81.00	410	112.00	490	142.00	570	173.00
91	5.00	171	26.00	251	53.00	331	81.00	411	112.00	491	143.00	571	174.00
92	5.00	172	26.00	252	53.00	332	82.00	412	112.00	492	143.00	572	174.00
93	6.00	173	26.00	253	54.00	333	82.00	413	113.00	493	144.00	573	174.00
94	6.00	174	27.00	254	54.00	334	82.00	414	113.00	494	144.00	574	175.00
95	6.00	175	27.00	255	54.00	335	83.00	415	114.00	495	144.00	575	175.00
96	6.00	176	27.00	256	55.00	336	83.00	416	114.00	496	145.00	576	176.00
97	6.00	177	28.00	257	55.00	337	84.00	417	114.00	497	145.00	577	176.00
98	7.00	178	28.00	258	55.00	338	84.00	418	115.00	498	146.00	578	176.00
99	7.00	179	28.00	259	56.00	339	84.00	419	115.00	499	146.00	579	177.00
100	7.00	180	29.00	260	56.00	340	85.00	420	116.00	500	146.00	580	177.00
101	7.00	181	29.00	261	56.00	341	85.00	421	116.00	501	147.00	581	178.00
102	7.00	182	29.00	262	57.00	342	86.00	422	116.00	502	147.00	582	178.00
103	8.00	183	30.00	263	57.00	343	86.00	423	117.00	503	147.00	583	178.00
104	8.00	184	30.00	264	57.00	344	86.00	424	117.00	504	148.00	584	179.00
105	8.00	185	30.00	265	58.00	345	87.00	425	117.00	505	148.00	585	179.00
106	8.00	186	31.00	266	58.00	346	87.00	426	118.00	506	149.00	586	179.00
107	8.00	187	31.00	267	58.00	347	87.00	427	118.00	507	149.00	587	180.00
108	9.00	188	31.00	268	59.00	348	88.00	428	119.00	508	149.00	588	180.00
109	9.00	189	32.00	269	59.00	349	88.00	429	119.00	509	150.00	589	181.00
110	9.00	190	32.00	270	59.00	350	89.00	430	119.00	510	150.00	590	181.00
111	9.00	191	32.00	271	60.00	351	89.00	431	120.00	511	151.00	591	181.00
112	10.00	192	33.00	272	60.00	352	89.00	432	120.00	512	151.00	592	182.00
113	10.00	193	33.00	273	60.00	353	90.00	433	121.00	513	151.00	593	182.00
114	10.00	194	33.00	274	61.00	354	90.00	434	121.00	514	152.00	594	183.00
115	10.00	195	34.00	275	61.00	355	91.00	435	121.00	515	152.00	595	183.00
116	10.00	196	34.00	276	62.00	356	91.00	436	122.00	516	152.00	596	183.00
117	11.00	197	34.00	277	62.00	357	91.00	437	122.00	517	153.00	597	184.00
118	11.00	198	35.00	278	62.00	358	92.00	438	122.00	518	153.00	598	184.00
119	11.00	199	35.00	279	63.00	359	92.00	439	123.00	519	154.00	599	184.00
120	11.00	200	36.00	280	63.00	360	92.00	440	123.00	520	154.00	600	185.00
121	11.00	201	36.00	281	63.00	361	93.00	441	124.00	521	154.00	601	185.00
122	12.00	202	36.00	282	64.00	362	93.00	442	124.00	522	155.00	602	186.00
123	12.00	203	37.00	283	64.00	363	94.00	443	124.00	523	155.00	603	186.00
124	12.00	204	37.00	284	64.00	364	94.00	444	125.00	524	156.00	604	186.00
125	12.00	205	37.00	285	65.00	365	94.00	445	125.00	525	156.00	605	187.00
126	12.00	206	38.00	286	65.00	366	95.00	446	126.00	526	156.00	606	187.00
127	13.00	207	38.00	287	65.00	367	95.00	447	126.00	527	157.00	607	188.00
128	13.00	208	38.00	288	66.00	368	96.00	448	126.00	528	157.00	608	188.00
129	13.00	209	39.00	289	66.00	369	96.00	449	127.00	529	157.00	609	188.00
130	13.00	210	39.00	290	66.00	370	96.00	450	127.00	530	158.00	610	189.00
131	13.00	211	39.00	291	67.00	371	97.00	451	127.00	531	158.00	611	189.00
132	14.00	212	40.00	292	67.00	372	97.00	452	128.00	532	159.00	612	189.00
133	14.00	213	40.00	293	67.00	373	97.00	453	128.00	533	159.00	613	190.00
134	14.00	214	40.00	294	68.00	374	98.00	454	129.00	534	159.00	614	190.00
135	14.00	215	41.00	295	68.00	375	98.00	455	129.00	535	160.00	615	191.00
136	14.00	216	41.00	296	68.00	376	99.00	456	129.00	536	160.00	616	191.00
137	15.00	217	41.00	297	69.00	377	99.00	457	130.00	537	161.00	617	191.00
138	15.00	218	42.00	298	69.00	378	99.00	458	130.00	538	161.00	618	192.00
139	15.00	219	42.00	299	69.00	379	100.00	459	131.00	539	161.00	619	192.00
140	15.00	220	42.00	300	70.00	380	100.00	460	131.00	540	162.00	620	193.00
141	15.00	221	43.00	301	70.00	381	101.00	461	131.00	541	162.00	621	193.00
142	16.00	222	43.00	302	70.00	382	101.00	462	132.00	542	163.00	622	193.00
143	16.00	223	43.00	303	71.00	383	101.00	463	132.00	543	163.00	623	194.00
144	16.00	224	44.00	304	71.00	384	102.00	464	132.00	544	163.00	624	194.00
145	17.00	225	44.00	305	71.00	385	102.00	465	133.00	545	164.00	625	194.00
146	17.00	226	44.00	306	72.00	386	102.00	466	133.00	546	164.00	626	195.00
147	17.00	227	45.00	307	72.00	387	103.00	467	134.00	547	164.00	627	195.00
148	18.00	228	45.00	308	72.00	388	103.00	468	134.00	548	165.00	628	196.00
149	18.00	229	45.00	309	73.00	389	104.00	469	134.00	549	165.00	629	196.00
150	18.00	230	46.00	310	73.00	390	104.00	470	135.00	550	166.00	630	196.00

DAILY RATES TAX TABLE

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 \$	Daily earnings 1 \$	Amount to be withheld 2 \$
631	197.00	711	229.00	791	266.00	871	303.00	951	341.00	1031	378.00	1111	415.00
632	197.00	712	230.00	792	267.00	872	304.00	952	341.00	1032	378.00	1112	416.00
633	198.00	713	230.00	793	267.00	873	304.00	953	342.00	1033	379.00	1113	416.00
634	198.00	714	230.00	794	268.00	874	305.00	954	342.00	1034	379.00	1114	416.00
635	198.00	715	231.00	795	268.00	875	305.00	955	343.00	1035	380.00	1115	417.00
636	199.00	716	231.00	796	269.00	876	306.00	956	343.00	1036	380.00	1116	417.00
637	199.00	717	232.00	797	269.00	877	306.00	957	343.00	1037	381.00	1117	418.00
638	199.00	718	232.00	798	270.00	878	307.00	958	344.00	1038	381.00	1118	418.00
639	200.00	719	233.00	799	270.00	879	307.00	959	344.00	1039	382.00	1119	419.00
640	200.00	720	233.00	800	270.00	880	308.00	960	345.00	1040	382.00	1120	419.00
641	201.00	721	234.00	801	271.00	881	308.00	961	345.00	1041	383.00	1121	420.00
642	201.00	722	234.00	802	271.00	882	309.00	962	346.00	1042	383.00	1122	420.00
643	201.00	723	235.00	803	272.00	883	309.00	963	346.00	1043	383.00	1123	421.00
644	202.00	724	235.00	804	272.00	884	310.00	964	347.00	1044	384.00	1124	421.00
645	202.00	725	236.00	805	273.00	885	310.00	965	347.00	1045	384.00	1125	422.00
646	203.00	726	236.00	806	273.00	886	310.00	966	348.00	1046	385.00	1126	422.00
647	203.00	727	237.00	807	274.00	887	311.00	967	348.00	1047	385.00	1127	423.00
648	203.00	728	237.00	808	274.00	888	311.00	968	349.00	1048	386.00	1128	423.00
649	204.00	729	237.00	809	275.00	889	312.00	969	349.00	1049	386.00	1129	423.00
650	204.00	730	238.00	810	275.00	890	312.00	970	350.00	1050	387.00	1130	424.00
651	204.00	731	238.00	811	276.00	891	313.00	971	350.00	1051	387.00	1131	424.00
652	205.00	732	239.00	812	276.00	892	313.00	972	350.00	1052	388.00	1132	425.00
653	205.00	733	239.00	813	277.00	893	314.00	973	351.00	1053	388.00	1133	425.00
654	206.00	734	240.00	814	277.00	894	314.00	974	351.00	1054	389.00	1134	426.00
655	206.00	735	240.00	815	277.00	895	315.00	975	352.00	1055	389.00	1135	426.00
656	206.00	736	241.00	816	278.00	896	315.00	976	352.00	1056	390.00	1136	427.00
657	207.00	737	241.00	817	278.00	897	316.00	977	353.00	1057	390.00	1137	427.00
658	207.00	738	242.00	818	279.00	898	316.00	978	353.00	1058	390.00	1138	428.00
659	208.00	739	242.00	819	279.00	899	317.00	979	354.00	1059	391.00	1139	428.00
660	208.00	740	243.00	820	280.00	900	317.00	980	354.00	1060	391.00	1140	429.00
661	208.00	741	243.00	821	280.00	901	317.00	981	355.00	1061	392.00	1141	429.00
662	209.00	742	243.00	822	281.00	902	318.00	982	355.00	1062	392.00	1142	429.00
663	209.00	743	244.00	823	281.00	903	318.00	983	356.00	1063	393.00	1143	430.00
664	209.00	744	244.00	824	282.00	904	319.00	984	356.00	1064	393.00	1144	430.00
665	210.00	745	245.00	825	282.00	905	319.00	985	356.00	1065	394.00	1145	431.00
666	210.00	746	245.00	826	283.00	906	320.00	986	357.00	1066	394.00	1146	431.00
667	211.00	747	246.00	827	283.00	907	320.00	987	357.00	1067	395.00	1147	432.00
668	211.00	748	246.00	828	283.00	908	321.00	988	358.00	1068	395.00	1148	432.00
669	211.00	749	247.00	829	284.00	909	321.00	989	358.00	1069	396.00	1149	433.00
670	212.00	750	247.00	830	284.00	910	322.00	990	359.00	1070	396.00	1150	433.00
671	212.00	751	248.00	831	285.00	911	322.00	991	359.00	1071	396.00	1151	434.00
672	213.00	752	248.00	832	285.00	912	323.00	992	360.00	1072	397.00	1152	434.00
673	213.00	753	249.00	833	286.00	913	323.00	993	360.00	1073	397.00	1153	435.00
674	213.00	754	249.00	834	286.00	914	323.00	994	361.00	1074	398.00	1154	435.00
675	214.00	755	250.00	835	287.00	915	324.00	995	361.00	1075	398.00	1155	436.00
676	214.00	756	250.00	836	287.00	916	324.00	996	362.00	1076	399.00	1156	436.00
677	214.00	757	250.00	837	288.00	917	325.00	997	362.00	1077	399.00	1157	436.00
678	215.00	758	251.00	838	288.00	918	325.00	998	363.00	1078	400.00	1158	437.00
679	215.00	759	251.00	839	289.00	919	326.00	999	363.00	1079	400.00	1159	437.00
680	216.00	760	252.00	840	289.00	920	326.00	1000	363.00	1080	401.00	1160	438.00
681	216.00	761	252.00	841	290.00	921	327.00	1001	364.00	1081	401.00	1161	438.00
682	216.00	762	253.00	842	290.00	922	327.00	1002	364.00	1082	402.00	1162	439.00
683	217.00	763	253.00	843	290.00	923	328.00	1003	365.00	1083	402.00	1163	439.00
684	217.00	764	254.00	844	291.00	924	328.00	1004	365.00	1084	403.00	1164	440.00
685	218.00	765	254.00	845	291.00	925	329.00	1005	366.00	1085	403.00	1165	440.00
686	218.00	766	255.00	846	292.00	926	329.00	1006	366.00	1086	403.00	1166	441.00
687	218.00	767	255.00	847	292.00	927	330.00	1007	367.00	1087	404.00	1167	441.00
688	219.00	768	256.00	848	293.00	928	330.00	1008	367.00	1088	404.00	1168	442.00
689	219.00	769	256.00	849	293.00	929	330.00	1009	368.00	1089	405.00	1169	442.00
690	219.00	770	257.00	850	294.00	930	331.00	1010	368.00	1090	405.00	1170	443.00
691	220.00	771	257.00	851	294.00	931	331.00	1011	369.00	1091	406.00	1171	443.00
692	220.00	772	257.00	852	295.00	932	332.00	1012	369.00	1092	406.00	1172	443.00
693	221.00	773	258.00	853	295.00	933	332.00	1013	370.00	1093	407.00	1173	444.00
694	221.00	774	258.00	854	296.00	934	333.00	1014	370.00	1094	407.00	1174	444.00
695	222.00	775	259.00	855	296.00	935	333.00	1015	370.00	1095	408.00	1175	445.00
696	222.00	776	259.00	856	297.00	936	334.00	1016	371.00	1096	408.00	1176	445.00
697	223.00	777	260.00	857	297.00	937	334.00	1017	371.00	1097	409.00	1177	446.00
698	223.00	778	260.00	858	297.00	938	335.00	1018	372.00	1098	409.00	1178	446.00
699	224.00	779	261.00	859	298.00	939	335.00	1019	372.00	1099	410.00	1179	447.00
700	224.00	780	261.00	860	298.00	940	336.00	1020	373.00	1100	410.00	1180	447.00
701	224.00	781	262.00	861	299.00	941	336.00	1021	373.00	1101	410.00	1181	448.00
702	225.00	782	262.00	862	299.00	942	336.00	1022	374.00	1102	411.00	1182	448.00
703	225.00	783	263.00	863	300.00	943	337.00	1023	374.00	1103	411.00	1183	449.00
704	226.00	784	263.00	864	300.00	944	337.00	1024	375.00	1104	412.00	1184	449.00
705	226.00	785	263.00	865	301.00	945	338.00	1025	375.00	1105	412.00	1185	449.00
706	227.00	786	264.00	866	301.00	946	338.00	1026	376.00	1106	413.00	1186	450.00
707	227.00	787	264.00	867	302.00	947	339.00	1027	376.00	1107	413.00	1187	450.00
708	228.00	788	265.00	868	302.00	948	339.00	1028	376.00	1108	414.00	1188	451.00
709	228.00	789	265.00	869	303.00	949	340.00	1029	377.00	1109	414.00	1189	451.00
710	229.00	790	266.00	870	303.00	950	340.00	1030	377.00	1110	415.00	1190	452.00

DAILY RATES TAX TABLE

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 \$
1191	452.00	1241	476.00	1291	499.00	1341	522.00	1391	545.00	1441	569.00
1192	453.00	1242	476.00	1292	499.00	1342	522.00	1392	546.00	1442	569.00
1193	453.00	1243	476.00	1293	500.00	1343	523.00	1393	546.00	1443	569.00
1194	454.00	1244	477.00	1294	500.00	1344	523.00	1394	547.00	1444	570.00
1195	454.00	1245	477.00	1295	501.00	1345	524.00	1395	547.00	1445	570.00
1196	455.00	1246	478.00	1296	501.00	1346	524.00	1396	548.00	1446	571.00
1197	455.00	1247	478.00	1297	502.00	1347	525.00	1397	548.00	1447	571.00
1198	456.00	1248	479.00	1298	502.00	1348	525.00	1398	549.00	1448	572.00
1199	456.00	1249	479.00	1299	503.00	1349	526.00	1399	549.00	1449	572.00
1200	456.00	1250	480.00	1300	503.00	1350	526.00	1400	549.00	1450	573.00
1201	457.00	1251	480.00	1301	503.00	1351	527.00	1401	550.00	1451	573.00
1202	457.00	1252	481.00	1302	504.00	1352	527.00	1402	550.00	1452	574.00
1203	458.00	1253	481.00	1303	504.00	1353	528.00	1403	551.00	1453	574.00
1204	458.00	1254	482.00	1304	505.00	1354	528.00	1404	551.00	1454	575.00
1205	459.00	1255	482.00	1305	505.00	1355	529.00	1405	552.00	1455	575.00
1206	459.00	1256	483.00	1306	506.00	1356	529.00	1406	552.00	1456	576.00
1207	460.00	1257	483.00	1307	506.00	1357	529.00	1407	553.00	1457	576.00
1208	460.00	1258	483.00	1308	507.00	1358	530.00	1408	553.00	1458	576.00
1209	461.00	1259	484.00	1309	507.00	1359	530.00	1409	554.00	1459	577.00
1210	461.00	1260	484.00	1310	508.00	1360	531.00	1410	554.00	1460	577.00
1211	462.00	1261	485.00	1311	508.00	1361	531.00	1411	555.00	1461	578.00
1212	462.00	1262	485.00	1312	509.00	1362	532.00	1412	555.00	1462	578.00
1213	463.00	1263	486.00	1313	509.00	1363	532.00	1413	556.00	1463	579.00
1214	463.00	1264	486.00	1314	509.00	1364	533.00	1414	556.00	1464	579.00
1215	463.00	1265	487.00	1315	510.00	1365	533.00	1415	556.00	1465	580.00
1216	464.00	1266	487.00	1316	510.00	1366	534.00	1416	557.00	1466	580.00
1217	464.00	1267	488.00	1317	511.00	1367	534.00	1417	557.00	1467	581.00
1218	465.00	1268	488.00	1318	511.00	1368	535.00	1418	558.00	1468	581.00
1219	465.00	1269	489.00	1319	512.00	1369	535.00	1419	558.00	1469	582.00
1220	466.00	1270	489.00	1320	512.00	1370	536.00	1420	559.00	1470	582.00
1221	466.00	1271	489.00	1321	513.00	1371	536.00	1421	559.00	1471	582.00
1222	467.00	1272	490.00	1322	513.00	1372	536.00	1422	560.00	1472	583.00
1223	467.00	1273	490.00	1323	514.00	1373	537.00	1423	560.00	1473	583.00
1224	468.00	1274	491.00	1324	514.00	1374	537.00	1424	561.00	1474	584.00
1225	468.00	1275	491.00	1325	515.00	1375	538.00	1425	561.00	1475	584.00
1226	469.00	1276	492.00	1326	515.00	1376	538.00	1426	562.00	1476	585.00
1227	469.00	1277	492.00	1327	516.00	1377	539.00	1427	562.00	1477	585.00
1228	469.00	1278	493.00	1328	516.00	1378	539.00	1428	562.00	1478	586.00
1229	470.00	1279	493.00	1329	516.00	1379	540.00	1429	563.00	1479	586.00
1230	470.00	1280	494.00	1330	517.00	1380	540.00	1430	563.00	1480	587.00
1231	471.00	1281	494.00	1331	517.00	1381	541.00	1431	564.00	1481	587.00
1232	471.00	1282	495.00	1332	518.00	1382	541.00	1432	564.00	1482	588.00
1233	472.00	1283	495.00	1333	518.00	1383	542.00	1433	565.00	1483	588.00
1234	472.00	1284	496.00	1334	519.00	1384	542.00	1434	565.00	1484	589.00
1235	473.00	1285	496.00	1335	519.00	1385	542.00	1435	566.00	1485	589.00
1236	473.00	1286	496.00	1336	520.00	1386	543.00	1436	566.00	1486	589.00
1237	474.00	1287	497.00	1337	520.00	1387	543.00	1437	567.00	1487	590.00
1238	474.00	1288	497.00	1338	521.00	1388	544.00	1438	567.00	1488	590.00
1239	475.00	1289	498.00	1339	521.00	1389	544.00	1439	568.00	1489	591.00
1240	475.00	1290	498.00	1340	522.00	1390	545.00	1440	568.00	1490	591.00

Where the payee's earnings are more than \$1,540, the amount required to be withheld is \$615 plus 46.5 cents for each \$1 over \$1,540. For withholding amounts calculated, round the result to the nearest dollar.

© 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 22934

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 or contact us.

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