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Employer registration: working holiday makers

Before you register as an employer of working holiday makers you must be registered for pay as you go (PAYG) withholding or a withholding payer number.

If you employ or plan to employ working holiday makers with either a visa subclass 417 or 462, you must register as an employer of working holiday makers before making the first payment to them.

Once you register, a withholding rate of 15% applies to the first \$37,000 of a working holiday maker's income. [Foreign resident withholding rates \(/rates/individual-income-tax-rates/?anchor=Foreignresidents#Foreignresidents\)](#) apply to income over \$37,000.

If you don't register, you must withhold tax at 32.5% of income earned up to \$87,000 with [foreign resident withholding rates \(/rates/individual-income-tax-rates/?anchor=Foreignresidents#Foreignresidents\)](#) applying to income over \$87,000.

Note: Penalties may apply for failing to register.

[\(/whmregistration\)](#)

Print the confirmation screen displayed by the tool for your records or phone **13 28 66** to confirm your registration.

Next steps:

- Download the [tax table \(/Rates/Tax-tables/\)](#) for working holiday makers

See also:

- [Working holiday makers \(/Individuals/International-tax-for-individuals/Coming-to-Australia/Working-holiday-makers/\)](#)
- [Registering for PAYG withholding \(/business/payg-withholding/\)](#)

De-registration

To cancel your registration, phone **13 28 66** and we will arrange it for 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 follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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