

# Tax table for actors, variety artists and other entertainers

## ! For payments made on or after 1 July 2014

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 table

You should use this table if you make payments to employees who are actors, variety artists and other entertainers who receive payments for their performances.

Do not use this table 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 *PAYG withholding – performing artists and promotional activities* (NAT 6519).

For all other relevant employees, refer to PAYG withholding weekly tax table or fortnightly tax table.

Do not use this table for payments made to foreign residents engaged as contractors. These payments are subject to foreign resident withholding (FRW).

- For more information, refer to *Withholding from payments to foreign residents for entertainment or sports activities* (NAT 10399).

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

- !** The tax table for actors, variety artists and other entertainers on page 5 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 on this page to calculate withholding amounts.

To work out the amount you need to withhold using the tax table, 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 table 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) available on our website at [ato.gov.au/taxtables](http://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 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
\$443	—	—
\$493	0.1520	67.4635
\$617	0.2320	106.9673
\$889	0.1680	67.4642
\$1,602	0.2782	165.4431
\$1,923	0.2760	161.9815
\$4,326	0.3120	231.2123
\$4,326 and over	0.3920	577.3662

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

Weekly earnings (x) less than	a	b
\$56	0.1520	0.1520
\$451	0.1857	1.8961
\$1,165	0.2782	43.6900
\$1,485	0.2760	41.1734
\$3,889	0.3120	94.6542
\$3,889 and over	0.3920	405.8080

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  $\$1,000.99 \times 0.2782 - 165.4431 = \$113.0323$ . Round to the nearest dollar = \$113.
- 3  $\$113 \div 2 = \$56.50$ . Round to the nearest dollar = \$57.

Therefore, the amount to withhold from each performance is \$57. 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 table should be tested for accuracy against the withholding amounts provided.

## 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 a *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 49% from any payment you make to a resident employee and 47% 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 49% from any payment you make to a resident employee and 47% 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.

## 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 to the nearest dollar.

- ! Do not allow for any tax offsets for foreign resident if any of the following apply:
  - when no TFN has been provided
  - 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 or FS debt, or changes to them
- upward variation to increase the rate or amount to be withheld.

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 override 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 47% 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 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 47 cents for each \$1 of earnings over \$3,462

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 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 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).

### 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 follow our information in this publication and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, we must ask you to pay it but we will not charge you a penalty. Also, if you acted reasonably and in good faith we will not charge you interest.

If you make an honest mistake in trying to follow our information in this publication and you owe us money as a result, we will not charge you a penalty. However, we will ask you to pay the money, and we may also charge you interest. If correcting the mistake means we owe you money, we will pay it to you. We will also pay you any interest you are entitled to.

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.

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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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1170	288.00	1230	307.00	1290	326.00	1350	344.00	1410	363.00	1470	384.00
1171	288.00	1231	307.00	1291	326.00	1351	345.00	1411	363.00	1471	384.00
1172	289.00	1232	307.00	1292	326.00	1352	345.00	1412	364.00	1472	385.00
1173	289.00	1233	308.00	1293	326.00	1353	345.00	1413	364.00	1473	385.00
1174	289.00	1234	308.00	1294	327.00	1354	345.00	1414	364.00	1474	385.00
1175	290.00	1235	308.00	1295	327.00	1355	346.00	1415	365.00	1475	386.00
1176	290.00	1236	309.00	1296	327.00	1356	346.00	1416	365.00	1476	386.00
1177	290.00	1237	309.00	1297	328.00	1357	346.00	1417	365.00	1477	387.00
1178	291.00	1238	309.00	1298	328.00	1358	347.00	1418	365.00	1478	387.00
1179	291.00	1239	310.00	1299	328.00	1359	347.00	1419	366.00	1479	387.00
1180	291.00	1240	310.00	1300	329.00	1360	347.00	1420	366.00	1480	388.00
1181	292.00	1241	310.00	1301	329.00	1361	348.00	1421	366.00	1481	388.00
1182	292.00	1242	311.00	1302	329.00	1362	348.00	1422	367.00	1482	389.00
1183	292.00	1243	311.00	1303	330.00	1363	348.00	1423	367.00	1483	389.00
1184	292.00	1244	311.00	1304	330.00	1364	349.00	1424	367.00	1484	389.00
1185	293.00	1245	311.00	1305	330.00	1365	349.00	1425	368.00	1485	390.00
1186	293.00	1246	312.00	1306	331.00	1366	349.00	1426	368.00	1486	390.00
1187	293.00	1247	312.00	1307	331.00	1367	350.00	1427	368.00	1487	391.00
1188	294.00	1248	312.00	1308	331.00	1368	350.00	1428	369.00	1488	391.00
1189	294.00	1249	313.00	1309	331.00	1369	350.00	1429	369.00	1489	391.00
1190	294.00	1250	313.00	1310	332.00	1370	350.00	1430	369.00	1490	392.00
1191	295.00	1251	313.00	1311	332.00	1371	351.00	1431	370.00	1491	392.00
1192	295.00	1252	314.00	1312	332.00	1372	351.00	1432	370.00	1492	393.00
1193	295.00	1253	314.00	1313	333.00	1373	351.00	1433	370.00	1493	393.00
1194	296.00	1254	314.00	1314	333.00	1374	352.00	1434	370.00	1494	393.00
1195	296.00	1255	315.00	1315	333.00	1375	352.00	1435	371.00	1495	394.00
1196	296.00	1256	315.00	1316	334.00	1376	352.00	1436	371.00	1496	394.00
1197	296.00	1257	315.00	1317	334.00	1377	353.00	1437	371.00	1497	394.00
1198	297.00	1258	316.00	1318	334.00	1378	353.00	1438	372.00	1498	395.00
1199	297.00	1259	316.00	1319	335.00	1379	353.00	1439	372.00	1499	395.00
1200	297.00	1260	316.00	1320	335.00	1380	354.00	1440	372.00	1500	396.00
1201	298.00	1261	316.00	1321	335.00	1381	354.00	1441	373.00		
1202	298.00	1262	317.00	1322	335.00	1382	354.00	1442	373.00		
1203	298.00	1263	317.00	1323	336.00	1383	355.00	1443	373.00		
1204	299.00	1264	317.00	1324	336.00	1384	355.00	1444	374.00		
1205	299.00	1265	318.00	1325	336.00	1385	355.00	1445	374.00		
1206	299.00	1266	318.00	1326	337.00	1386	355.00	1446	375.00		
1207	300.00	1267	318.00	1327	337.00	1387	356.00	1447	375.00		
1208	300.00	1268	319.00	1328	337.00	1388	356.00	1448	375.00		
1209	300.00	1269	319.00	1329	338.00	1389	356.00	1449	376.00		
1210	301.00	1270	319.00	1330	338.00	1390	357.00	1450	376.00		
1211	301.00	1271	320.00	1331	338.00	1391	357.00	1451	376.00		
1212	301.00	1272	320.00	1332	339.00	1392	357.00	1452	377.00		
1213	301.00	1273	320.00	1333	339.00	1393	358.00	1453	377.00		
1214	302.00	1274	321.00	1334	339.00	1394	358.00	1454	378.00		
1215	302.00	1275	321.00	1335	340.00	1395	358.00	1455	378.00		
1216	302.00	1276	321.00	1336	340.00	1396	359.00	1456	378.00		
1217	303.00	1277	321.00	1337	340.00	1397	359.00	1457	379.00		
1218	303.00	1278	322.00	1338	340.00	1398	359.00	1458	379.00		
1219	303.00	1279	322.00	1339	341.00	1399	360.00	1459	380.00		
1220	304.00	1280	322.00	1340	341.00	1400	360.00	1460	380.00		
1221	304.00	1281	323.00	1341	341.00	1401	360.00	1461	380.00		
1222	304.00	1282	323.00	1342	342.00	1402	360.00	1462	381.00		
1223	305.00	1283	323.00	1343	342.00	1403	361.00	1463	381.00		
1224	305.00	1284	324.00	1344	342.00	1404	361.00	1464	382.00		
1225	305.00	1285	324.00	1345	343.00	1405	361.00	1465	382.00		
1226	306.00	1286	324.00	1346	343.00	1406	362.00	1466	382.00		
1227	306.00	1287	325.00	1347	343.00	1407	362.00	1467	383.00		
1228	306.00	1288	325.00	1348	344.00	1408	362.00	1468	383.00		
1229	306.00	1289	325.00	1349	344.00	1409	363.00	1469	384.00		

! Where the employee's earnings are more than \$1,500, withhold \$396 plus 39.2 cents for each dollar of daily earnings over \$1,500.

For all withholding amounts calculated, round the result to the nearest dollar.