

Tax table for daily and casual workers

! For payments made on or after 1 July 2014

Using this table

You should use this table if you make any of the following payments to employees 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 an employee 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 tax table or fortnightly tax table.

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

We have a calculator to help work out the correct amount of tax to withhold from payments to most employees. To access the calculator, visit our website at ato.gov.au/taxwithheldcalculator

Working out the withholding amount

- 1 Find the employee's daily earnings in column 1 of the table and refer to the corresponding amount to be withheld in column 2, ignore any cents,
- 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 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 \$34.00. 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 \$32.00 ($\$34.00 - \2.00).



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 *Statement of formulas for calculating amounts to be withheld* (NAT 1004).

Where the employee 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 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 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 employee has not provided you with their TFN.

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 in the foreign resident tax 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 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

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 or contact us.

This publication was current at **May 2014**.

© Australian Taxation Office for the Commonwealth of Australia, 2014

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 2014

JS 31884

Tax table for daily and casual workers

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 \$
1191	468.00	1241	493.00	1291	517.00	1341	542.00	1391	566.00	1441	591.00	1491	615.00
1192	469.00	1242	493.00	1292	518.00	1342	542.00	1392	567.00	1442	591.00	1492	616.00
1193	469.00	1243	494.00	1293	518.00	1343	543.00	1393	567.00	1443	592.00	1493	616.00
1194	470.00	1244	494.00	1294	519.00	1344	543.00	1394	568.00	1444	592.00	1494	617.00
1195	470.00	1245	495.00	1295	519.00	1345	544.00	1395	568.00	1445	593.00	1495	617.00
1196	471.00	1246	495.00	1296	520.00	1346	544.00	1396	569.00	1446	593.00	1496	618.00
1197	471.00	1247	496.00	1297	520.00	1347	545.00	1397	569.00	1447	594.00	1497	618.00
1198	472.00	1248	496.00	1298	521.00	1348	545.00	1398	570.00	1448	594.00	1498	619.00
1199	472.00	1249	497.00	1299	521.00	1349	546.00	1399	570.00	1449	595.00	1499	619.00
1200	473.00	1250	497.00	1300	522.00	1350	546.00	1400	571.00	1450	595.00	1500	620.00
1201	473.00	1251	498.00	1301	522.00	1351	547.00	1401	571.00	1451	596.00	1501	620.00
1202	474.00	1252	498.00	1302	523.00	1352	547.00	1402	572.00	1452	596.00	1502	621.00
1203	474.00	1253	499.00	1303	523.00	1353	548.00	1403	572.00	1453	597.00	1503	621.00
1204	475.00	1254	499.00	1304	524.00	1354	548.00	1404	573.00	1454	597.00	1504	622.00
1205	475.00	1255	500.00	1305	524.00	1355	549.00	1405	573.00	1455	598.00	1505	622.00
1206	476.00	1256	500.00	1306	525.00	1356	549.00	1406	574.00	1456	598.00	1506	623.00
1207	476.00	1257	501.00	1307	525.00	1357	550.00	1407	574.00	1457	599.00	1507	623.00
1208	477.00	1258	501.00	1308	526.00	1358	550.00	1408	575.00	1458	599.00	1508	624.00
1209	477.00	1259	502.00	1309	526.00	1359	551.00	1409	575.00	1459	600.00	1509	624.00
1210	478.00	1260	502.00	1310	527.00	1360	551.00	1410	576.00	1460	600.00	1510	625.00
1211	478.00	1261	503.00	1311	527.00	1361	552.00	1411	576.00	1461	601.00	1511	625.00
1212	479.00	1262	503.00	1312	528.00	1362	552.00	1412	577.00	1462	601.00	1512	626.00
1213	479.00	1263	503.00	1313	528.00	1363	552.00	1413	577.00	1463	601.00	1513	626.00
1214	479.00	1264	504.00	1314	528.00	1364	553.00	1414	577.00	1464	602.00	1514	626.00
1215	480.00	1265	504.00	1315	529.00	1365	553.00	1415	578.00	1465	602.00	1515	627.00
1216	480.00	1266	505.00	1316	529.00	1366	554.00	1416	578.00	1466	603.00	1516	627.00
1217	481.00	1267	505.00	1317	530.00	1367	554.00	1417	579.00	1467	603.00	1517	628.00
1218	481.00	1268	506.00	1318	530.00	1368	555.00	1418	579.00	1468	604.00	1518	628.00
1219	482.00	1269	506.00	1319	531.00	1369	555.00	1419	580.00	1469	604.00	1519	629.00
1220	482.00	1270	507.00	1320	531.00	1370	556.00	1420	580.00	1470	605.00	1520	629.00
1221	483.00	1271	507.00	1321	532.00	1371	556.00	1421	581.00	1471	605.00	1521	630.00
1222	483.00	1272	508.00	1322	532.00	1372	557.00	1422	581.00	1472	606.00	1522	630.00
1223	484.00	1273	508.00	1323	533.00	1373	557.00	1423	582.00	1473	606.00	1523	631.00
1224	484.00	1274	509.00	1324	533.00	1374	558.00	1424	582.00	1474	607.00	1524	631.00
1225	485.00	1275	509.00	1325	534.00	1375	558.00	1425	583.00	1475	607.00	1525	632.00
1226	485.00	1276	510.00	1326	534.00	1376	559.00	1426	583.00	1476	608.00	1526	632.00
1227	486.00	1277	510.00	1327	535.00	1377	559.00	1427	584.00	1477	608.00	1527	633.00
1228	486.00	1278	511.00	1328	535.00	1378	560.00	1428	584.00	1478	609.00	1528	633.00
1229	487.00	1279	511.00	1329	536.00	1379	560.00	1429	585.00	1479	609.00	1529	634.00
1230	487.00	1280	512.00	1330	536.00	1380	561.00	1430	585.00	1480	610.00	1530	634.00
1231	488.00	1281	512.00	1331	537.00	1381	561.00	1431	586.00	1481	610.00	1531	635.00
1232	488.00	1282	513.00	1332	537.00	1382	562.00	1432	586.00	1482	611.00	1532	635.00
1233	489.00	1283	513.00	1333	538.00	1383	562.00	1433	587.00	1483	611.00	1533	636.00
1234	489.00	1284	514.00	1334	538.00	1384	563.00	1434	587.00	1484	612.00	1534	636.00
1235	490.00	1285	514.00	1335	539.00	1385	563.00	1435	588.00	1485	612.00	1535	637.00
1236	490.00	1286	515.00	1336	539.00	1386	564.00	1436	588.00	1486	613.00	1536	637.00
1237	491.00	1287	515.00	1337	540.00	1387	564.00	1437	589.00	1487	613.00	1537	638.00
1238	491.00	1288	516.00	1338	540.00	1388	565.00	1438	589.00	1488	614.00	1538	638.00
1239	492.00	1289	516.00	1339	541.00	1389	565.00	1439	590.00	1489	614.00	1539	639.00
1240	492.00	1290	517.00	1340	541.00	1390	566.00	1440	590.00	1490	615.00	1540	639.00

! Where the employee's earnings are more than \$1,540, the amount required to be withheld is \$639 plus 49 cents for each \$1 over \$1,540.

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