

## Tax tables

- https://www.ato.gov.au/Rates/Tax-tables/
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- QC 16945

## Tax tables

This document provides a list of quick links to the pay as you go (PAYG) withholding tax tables.

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- About tax tables
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- Tax tables that were updated and apply from 1 July 2022
- Tax tables that continue to apply from 1 July 2022

## About tax tables

We produce a range of tax tables to help you work out how much to withhold from payments you make to your employees or other payees. A <u>tax withheld calculator</u> that calculates the correct amount of tax to withhold is also available.

Tax tables with an asterisk ('\*') have downloadable look-up tables available in portable document format (PDF). To get a copy of the PDF, select the tax table you need and go to the heading Using this table. The link to the PDF is in the Get it done section.

Tax tables for previous years are also available at <u>Tax rates and codes</u>.

# Important information – July 2022 updates

There are no changes to most withholding schedules and tax tables for the 2022–23 income year.

With the annual indexing of the repayment incomes for study and training support loans, the following schedule and tax tables were updated for the 2022–23 year:

- Schedule 8 Statement of formulas for calculating study and training support loans components (NAT 3539)
- The study and training support loans weekly, fortnightly and monthly tax tables.

Updates were also made to the following schedule to incorporate changes to the introductory content, with the inclusion of an additional visa (COVID-19 pandemic event 408 visa) that the schedule applies to:

• Schedule 15 – Tax table for working holiday makers (NAT 75331)

# Tax tables that were updated and apply from 1 July 2022

The following tax tables were updated and apply from 1 July 2022.

### Study and training support loans

*Statement of formulas for calculating study and training support loans components	NAT 3539
Sample data for Schedule 8 – Statement of formulas for calculating study and training support loans components (XLSX 32KB) ▼	NAT 3539
*Study and training support loans weekly tax table	NAT 2173
*Study and training support loans fortnightly tax table	NAT 2185
*Study and training support loans monthly tax table	NAT 2186

### Other tax tables

<u>Tax table for working holiday makers</u> NAT 75331

# Tax tables that continue to apply from 1 July 2022

The following tax tables were not updated but continue to apply from 1 July 2022.

### Statement of formulas

*Statement of formulas for calculating amounts to be withheld	NAT 1004
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### Regular payments

*Weekly tax table	NAT 1005
*Fortnightly tax table	NAT 1006

*Monthly tax table	NAT 1007
*Tax table for daily and casual workers	NAT 1024

# Medicare levy

*Weekly tax table with no and half Medicare levy	NAT 1008
*Fortnightly tax table with no and half Medicare levy	NAT 74228
*Medicare levy adjustment weekly tax table	NAT 1010
*Medicare levy adjustment fortnightly tax table	NAT 1011
*Medicare levy adjustment monthly tax table	NAT 1012

## Superannuation payments

Tax table for superannuation lump sums	NAT 70981
Tax table for superannuation income streams	NAT 70982

# Payee or industry specific tax tables

*Tax table for seniors and pensioners	NAT 4466
*Tax table for actors, variety artists and other entertainers	NAT 1023
*Tax table for individuals employed in the horticultural or shearing industry	NAT 1013

## Types of payment specific tax tables

Tax table for back payments, commissions, bonuses and similar payments	NAT 3348
Tax table for unused leave payments on termination of employment	NAT 3351
Tax table for employment termination payments	NAT 70980
Tax table for annuities	NAT 3350

### Other tax tables

Tax table for return to work payments	NAT 3347
*Tax table for payments made under voluntary agreements	NAT 3352
Tax table for additional amounts to withhold as a result of an agreement to increase withholding	NAT 5441

Note: Go to <u>Seasonal Worker Programme and Pacific Labour Scheme</u> for withholding rates for individuals employed under those schemes. Go to <u>PALM</u> <u>scheme workers</u> for withholding rates for individuals employed in that program.

### For more information see:

- Genuine redundancy and early retirement scheme changes. This may impact
  withholding calculations for some employees when using Schedule 7 Tax
  table for unused leave payments on termination of employment and
  Schedule 11 Tax table for employment termination payments.
- Key super rates and thresholds for 'Super' cap amounts, 'Employment termination payments' cap amounts, and 'Genuine redundancy and early retirement scheme' payment limits for the 2022–23 income year
- Tax withheld calculators
- Payments with special rules
- PAYG withholding for Community Development Employment Project
- Single Touch Payroll
- PAYG payment summaries: forms and guidelines

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