

## How much tax to take out of wages

When you pay employees, you need to withhold tax from their pay and send these amounts to the Australian Taxation Office regularly.

For each new employee, you will need to:

- give them a **Tax file number declaration** (NAT 3092) to complete and return to you
- complete Section B of your employee's **Tax file number declaration**
- register for PAYG withholding (if you haven't already)
- forward the completed original of the **Tax file number declaration** to the ATO within 14 days of the employee's start date
- keep records of all tax deducted and send payments to the ATO
- issue group certificates.

### Tax file number declaration

Use the information provided in the *Tax file number declaration* (NAT 3092) to work out how much tax to withhold from payments made to your employee.

The *Tax file number declaration* (NAT 3092) is made up of two parts:

- the first part is the instructions
- the second part is the form you need completed by your employee.

You can obtain extra paper copies of the *Tax file number declaration* (NAT 3092), including both the instructions and form:

- through online ordering
- by phoning **1300 720 092**
- from ATO shopfronts
- from most newsagents.

Take note of the name *Tax file number declaration* (NAT 3092) before ordering the product.



You must withhold tax from employees' pay and send it to the ATO.

### Tax tables for Regular payments

The Australian Taxation Office produce a range of tax tables to help you work out how much to withhold from payments you make to your employees.

A tax withheld calculator that calculates the correct amount of tax to withhold is also available on ATO website.

Weekly tax table – for employees who are paid weekly, including instructions for calculating monthly and quarterly withholding	NAT 1005
Fortnightly tax table – for employees who are paid fortnightly:	NAT 1006
Monthly withholding table – for employees who are paid monthly	NAT 1007
Tax table for daily and casual workers	NAT 1024

### How to obtain copies of these tables

You can download a printable version of these tax tables (NAT 1005, NAT 1006, NAT 1007, NAT 1024) in Portable Document Format (PDF).

If you cannot view this PDF publication for any reason (for example, if you use screen reader software), use the Tax withheld calculator. It provides an accessible alternative for most situations.

If you don't have access to the internet, or need more information about the correct amount of tax to withhold, phone the Australian Taxation office on 13 28 66.

### Tax withheld calculator

<http://www.ato.gov.au/Calculators-and-tools/Tax-withheld-calculator>

The **Tax withheld calculator** helps employers work out the tax you need to withhold from payments you make to employees. To use the calculator, you need the information your workers supply in their **Tax file number declaration** (NAT 3092)