

2025 OTHER EMPLOYMENT TAX DEDUCTION TABLES

NO.	REMUNERATION PAID TO	PAY AS YOU EARN	WEEKLY TAX	FORTNIGHTLY TAX	MONTHLY TAX	ANNUAL TAX
1	Director of Private Company or Close Corporation	Para 11C of Fourth Schedule repealed from 1 March 2017 For remuneration apply tax deduction tables. For variable remuneration - s7B will apply to any variable remuneration received by a director. The amount will accrue to the director on the date on which it is paid.	Para 11C of Fourth Schedule repealed from 1 March 2017 For remuneration apply tax deduction tables. For variable remuneration - s7B will apply to any variable remuneration received by a director. The amount will accrue to the director on the date on which it is paid.	Para 11C of Fourth Schedule repealed from 1 March 2017 For remuneration apply tax deduction tables. For variable remuneration - s7B will apply to any variable remuneration received by a director. The amount will accrue to the director on the date on which it is paid.	Para 11C of Fourth Schedule repealed from 1 March 2017 For remuneration apply tax deduction tables. For variable remuneration - s7B will apply to any variable remuneration received by a director. The amount will accrue to the director on the date on which it is paid.	Para 11C of Fourth Schedule repealed from 1 March 2017 For remuneration apply annual tax deduction tables. For variable remuneration - s7B will apply to any variable remuneration received by a director. The amount will accrue to the director on the date on which it is paid.
2	Labour Broker (without Exemption Certificate and Tax Directive)	Apply Tax Deduction Tables	Apply Weekly Tax Deduction Tables	Apply Fortnightly Tax Deduction Tables	Apply Monthly Tax Deduction Tables	Apply Annual Tax Deduction Tables
3	Labour Broker (without Exemption Certificate and with Tax Directive)	Apply Tax Directive percentage	Tax Directive Percentage	Tax Directive Percentage	Tax Directive Percentage	Tax Directive Percentage
4	Independent Contractor deemed to be employee as per Fourth Schedule	Apply Tax Deduction Tables	Apply Weekly Tax Deduction Tables	Apply Fortnightly Tax Deduction Tables	Apply Monthly Tax Deduction Tables	Apply Annual Tax Deduction Tables
5	Independent Contractor deemed to be employees as per Fourth Schedule (with Tax Directive)	Apply Tax Directive percentage	Tax Directive	Tax Directive	Tax Directive	Tax Directive
6	Personal Service Provider (PSP)	Apply trusts' or companies' Income tax rate	Deduct 45% for a Trust. Deduct 27% for a company including a close corporation	Deduct 45% for a Trust. Deduct 27% for a company including a close corporation	Deduct 45% for a Trust. Deduct 27% for a company including a close corporation	Deduct 45% for a Trust. Deduct 27% for a company including a close corporation
7	Seasonal Worker	Apply Tax Deduction Tables	Apply Weekly Tax Deduction Tables	Apply Fortnightly Tax Deduction Tables	Apply Monthly Tax Deduction Tables	Apply Annual Tax Deduction Tables
8	Standard employment employee	Apply Tax Deduction Tables	Apply Weekly Tax Deduction Tables	Apply Fortnightly Tax Deduction Tables	Apply Monthly Tax Deduction Tables	Apply Annual Tax Deduction Tables
9	Non-standard employment employee	Deduct 25%	Deduct 25%	Deduct 25%	Deduct 25%	Deduct 25%

Note:

The rate of 27% is effective from 1 April 2022 in respect PSPs that have a year-end on or after 31 March 2023. For any PSP that has a year-end prior to 31 March 2023, the rate of 28% will apply until the end of that company's year of assessment.