

Weekly tax table with no and half Medicare levy

Including Medicare levy adjustment to half levy – table



**FOR PAYMENTS MADE ON
OR AFTER 1 JULY 2009.**



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*. It applies to withholding payments covered by Subdivisions 12-B (except sections 12-50 and 12-55) and 12-D of Schedule 1.



For more information visit www.ato.gov.au



WHO SHOULD USE THIS TABLE?

Use this table if you make payments to a prescribed person entitled to a full or half levy exemption from the Medicare levy. These include members of the defence force and certain recipients of repatriation and social security pensions and benefits.

This table should be used if you make any of the following payments to these payees on a weekly basis:

- salary, wages, allowances and leave loading paid to employees
- 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
- Commonwealth education or training payments
- compensation, sickness or accident payments that are calculated at a periodical rate and made because a person is unable to work (unless the payment is made under an insurance policy to the policy owner).

If you make payments to these payees on a fortnightly, monthly or quarterly basis, you will need to convert their payments into weekly earnings. See 'Fortnightly, monthly or quarterly withholding amounts' on page 3.

- ! Some payees (shearers, fruit and vegetable harvesters, foreign residents, performing artists and those engaged on a daily basis) may be subject to different withholding arrangements. There are also special arrangements for withholding from payments made under voluntary agreements. For information on other tax tables, see 'PAYG withholding essentials' at www.ato.gov.au

For this table to apply, the payee must have completed a:

- valid *Tax file number declaration* (NAT 3092) claiming the tax-free threshold, and
- *Medicare levy variation declaration* (NAT 0929) claiming a full or half levy exemption from their Medicare levy.

USING FORMULAS

Withholding amounts shown in this table can be expressed in a mathematical form.

If you have developed your own payroll software package, you will need to use the *PAYG withholding – Statement of formulas for calculating amounts to be withheld* (NAT 1004). A copy of this schedule is available from www.ato.gov.au

TAX FILE NUMBER (TFN) DECLARATIONS

The answers payees provide on a *Tax file number declaration* (NAT 3092) primarily determine the amount to be withheld from payments. A *Tax file number declaration* applies to payments made after the declaration is provided to you. A later declaration provided by a payee overrides an earlier declaration.

If a payee does not give you a valid *Tax file number declaration* within **14 days** of starting a payer/payee relationship, you must fill in a *Tax file number declaration* with all available details of the payee and send it to the Tax Office.

If you have *Employment declarations* that were valid at 30 June 2000, they will continue to be valid under PAYG.

NO TFN PROVIDED

You must withhold 46.5% of the payment (ignoring any cents) if you make a payment to a payee and the payee **has not**:

- quoted their TFN
- claimed an exemption from quoting, or
- advised that they have applied for a TFN or made an enquiry with the Tax Office.

If a payee states at question 1 of the *Tax file number declaration* that they have lodged a *Tax file number application or enquiry* with the Tax Office, the payee has **28 days** to give you their TFN.

If the payee has not given you their TFN within **28 days**, you must withhold 46.5% from the total amount of all payments made to the payee (ignoring any cents) unless the Tax Office tells you not to.

- ! Do not allow any tax offsets or Medicare levy adjustment. Do not add amounts for Higher Education Loan Program (HELP) or Student Financial Supplement Scheme (SFSS).

FULL EXEMPTION FROM MEDICARE LEVY

To obtain a full exemption from the Medicare levy, the payee must complete section A of the *Medicare levy variation declaration* and answer 'YES' to question 5, 'Do you qualify for a Medicare levy exemption?' and question 6, 'Do you want to claim a full exemption from the Medicare levy?'.

HALF LEVY EXEMPTION FROM MEDICARE LEVY

To obtain a half levy exemption from the Medicare levy, the payee must complete Section A of the *Medicare levy variation declaration* and answer 'YES' to question 5, 'Do you qualify for a Medicare levy exemption?' and question 7, 'Do you want to claim a half levy exemption from the Medicare levy?'.

MEDICARE LEVY ADJUSTMENTS

To claim the Medicare levy adjustment available to some low income earners with dependants, a payee must lodge a *Medicare levy variation declaration* along with their *Tax file number declaration*.

If a payee has claimed a half levy exemption from the Medicare levy and has also answered 'YES' to questions 10 and 12 on the *Medicare levy variation declaration*, they may be entitled to a Medicare levy adjustment if their weekly earnings are \$572 or more. For instructions on working out the Medicare levy adjustment to half levy, refer to page 11 of this schedule.

WITHHOLDING DECLARATIONS

A payee may use the *Withholding declaration* to advise their entitlement to a tax offset, which they choose to claim through reduced withholding. Refer to 'Tax offsets'.

Payees can also use *Withholding declarations* to advise you of changes to their situation since providing a valid *Tax file number declaration*, which may affect the amount to be withheld from their payments.

Changes which may affect the amount to be withheld include:

- becoming or ceasing to be an Australian resident for tax purposes
- claiming or discontinuing a claim for the tax-free threshold
- advising a HELP or SFSS debt or changes to them
- entitlement to a senior Australians tax offset, and
- upward variation to increase the rate or amount to be withheld.

A *Withholding declaration* has effect from the first payment you make after the payee has provided the declaration. A later declaration provided by a payee overrides an earlier declaration.

❗ A valid *Tax file number declaration* (or *Employment declaration*) must be in place before a payee can authorise you to vary their withholding by providing a *Withholding declaration*.

FORTNIGHTLY, MONTHLY OR QUARTERLY WITHHOLDING AMOUNTS

First calculate the weekly equivalent of fortnightly, monthly or quarterly earnings. If paid:

- fortnightly – divide the sum of the fortnightly earnings and the amount of any allowances subject to withholding by two. Ignore any cents in the result and then add 99 cents
- monthly – obtain the sum of the monthly earnings and the amount of any allowance subject to withholding (if the result is an amount ending in 33 cents, add one cent), multiply this amount by three and then divide by 13. Ignore any cents in the result and then add 99 cents, or
- quarterly – divide the sum of the quarterly earnings and the amount of any allowances subject to withholding by 13. Ignore any cents in the result and then add 99 cents.

Then calculate fortnightly, monthly or quarterly withholding amounts as follows:

- fortnightly – determine the rounded weekly withholding amount applicable to the weekly equivalent of earnings, before any adjustment for tax offsets. Multiply this amount by two. Refer to 'Tax offsets'.
- monthly – determine the rounded weekly withholding amount applicable to the weekly equivalent of earnings, before any adjustment for tax offsets. Multiply this amount by 13, divide the product by three and round the result to the nearest dollar, and
- quarterly – determine the rounded weekly withholding amount applicable to the weekly equivalent of earnings, before any adjustment for tax offsets. Multiply this amount by 13.

CHANGE TO WITHHOLDING AMOUNTS FOR LOW INCOME PAYEES

Withholding amounts have been adjusted to allow payees who are eligible for the low income tax offset (LITO) to receive half of their entitlement through decreased withholding. If the payee is eligible, they will receive the balance of their entitlement when they lodge their tax return.

From 1 July 2009, the maximum amount of LITO will increase from \$1,200 to \$1,350.

CHANGE TO FAMILY TAX BENEFIT (FTB)

Family tax benefit can no longer be claimed through the tax system. FTB claims should be made through the Family Assistance Office.

TAX OFFSETS

Payees who choose to claim their entitlement to a tax offset through reduced withholding, must provide you with a *Withholding declaration*. Tax offsets include:

- dependent spouse
- zone
- parent, spouse's parent or invalid relative
- housekeeper, and
- child-housekeeper.

If a payee has claimed their entitlement to a tax offset, you will need to reduce the withholding amount by:

- weekly – 1.9% of the total amount claimed at the tax offsets question on the *Withholding declaration*, rounded to the nearest dollar
- fortnightly – 3.8% of the amount claimed at the tax offsets question on the *Withholding declaration*, rounded to the nearest dollar
- monthly – 8.3% of the amount claimed at the tax offsets question on the *Withholding declaration*, rounded to the nearest dollar, or
- quarterly – 25% of the amount claimed at the tax offsets question on the *Withholding declaration*, rounded to the nearest dollar.

ALLOWANCES

Generally allowances are added to normal earnings and the amount to be withheld is calculated on the total amount of earnings and allowances.

➤ Refer to *PAYG bulletin no. 1 – Taxing of allowances for the 2000/01 and future income years*.

HELP AND SFSS DEBTS

Individuals with an accumulated HELP or Student Financial Supplement Scheme (SFSS) debt may be required to have additional amounts withheld from payments you make to them. A payee with a HELP or SFSS debt will notify you of this on their *Tax file number declaration* or *Withholding declaration*.

➤ Use *PAYG withholding – HELP weekly tax table* (NAT 2173) to calculate additional withholding amounts for HELP debts.

Use *PAYG withholding – SFSS weekly tax table* (NAT 3306) to calculate additional withholding amounts for SFSS debts.

❗ Do not add amounts for HELP or SFSS when no TFN has been provided.

HOLIDAY PAY, LONG SERVICE LEAVE AND EMPLOYMENT TERMINATION PAYMENTS

Payees who continue working for you

For withholding purposes you must include holiday pay (including any leave loading) and long service leave payments as part of normal earnings except when they are paid on termination of employment.

Payment for leave loading is subject to withholding if it exceeds the current threshold of **\$320**. Only that part of the payment that exceeds this threshold should be subject to withholding, unless your payee provides you with a *Withholding declaration* requesting that you withhold from the full amount.

➤ Refer to *PAYG withholding – calculation sheet – holiday and long service leave payments for continuing employment* (Index No. 6209).

Payees who cease working for you

Lump sum payments made when a payee ceases working for you are not covered by this table.

If a payee has unused annual leave, leave loading or long service leave, see *PAYG withholding – Tax table for unused leave payments on termination of employment* (NAT 3351).

Any other payments made may be employment termination payments and you should refer to *PAYG withholding – Tax table for employment termination payments* (NAT 70980).

❗ Do not withhold any amount for HELP or SFSS debts from lump sum termination payments.

HOW TO WORK OUT WITHHOLDING AMOUNTS

- 1 Add any allowances and irregular payments that are to be included in this week's pay to the normal weekly earnings, ignoring any cents.
- 2 Use the 'Weekly tax table with no and half Medicare levy' to find the payee's total weekly earnings in **column 1**.
- 3 Use the appropriate column to find the amount to be withheld. If the payee is claiming:
 - full Medicare levy exemption, use **column 2**, or
 - half Medicare levy exemption, use **column 3**.
- 4 Adjust the withholding amount found in step 3 if the payee:
 - has an end-of-year entitlement to a tax offset. See 'Tax offsets'
 - is entitled to an adjustment for the Medicare levy – half levy. See 'Medicare levy adjustment to half levy – table' on page 12, and
 - has advised you of a HELP or SFSS debt. See *PAYG withholding – HELP weekly tax table* (NAT 2173) or *PAYG withholding – SFSS weekly tax table* (NAT 3306).

EXAMPLES

Full exemption from the Medicare levy

A payee has weekly earnings of \$518.40. Ignoring cents, find \$518 in column 1 and refer to the corresponding amount to be withheld of \$49.00 from column 2.

The payee has claimed a tax offset of \$500 on the *Withholding declaration*. To work out their weekly equivalent to their entitlement, take 1.9% of \$500 which is \$10 (rounded to the nearest dollar).

Subtract this amount from \$49.00 and the result of \$39.00 needs to be withheld.

Half Medicare levy exemption

A payee has weekly earnings of \$430.90. Ignoring cents, find \$430 in column 1 and refer to the corresponding amount to be withheld of \$36.00 from column 3.

The payee has claimed a tax offset of \$1,000 on the *Withholding declaration*. To work out their weekly entitlement, take 1.9% of \$1,000 which is \$19.

Subtract this amount from \$36 and the result of \$17 needs to be withheld.

PAYG WITHHOLDING PUBLICATIONS

All PAYG withholding tax tables and other PAYG publications can be accessed quickly and easily from www.ato.gov.au

Copies of weekly and fortnightly tax tables are available from most newsagents. Newsagents also hold copies of the *Tax file number declaration* (NAT 3092) and the *Withholding declaration* (NAT 3093).

WEEKLY TAX TABLE WITH NO AND HALF MEDICARE LEVY

Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld		
Weekly earnings	No levy	Half levy	Weekly earnings	No levy	Half levy	Weekly earnings	No levy	Half levy	Weekly earnings	No levy	Half levy	Weekly earnings	No levy	Half levy
1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
195	—	—	275	12.00	12.00	355	24.00	24.00	435	36.00	36.00	515	48.00	48.00
196	—	—	276	12.00	12.00	356	24.00	24.00	436	36.00	36.00	516	49.00	49.00
197	—	—	277	12.00	12.00	357	24.00	24.00	437	37.00	37.00	517	49.00	49.00
198	—	—	278	13.00	13.00	358	25.00	25.00	438	37.00	37.00	518	49.00	49.00
199	1.00	1.00	279	13.00	13.00	359	25.00	25.00	439	37.00	37.00	519	49.00	49.00
200	1.00	1.00	280	13.00	13.00	360	25.00	25.00	440	37.00	37.00	520	49.00	49.00
201	1.00	1.00	281	13.00	13.00	361	25.00	25.00	441	37.00	37.00	521	49.00	49.00
202	1.00	1.00	282	13.00	13.00	362	25.00	25.00	442	37.00	37.00	522	49.00	49.00
203	1.00	1.00	283	13.00	13.00	363	25.00	25.00	443	38.00	38.00	523	50.00	50.00
204	1.00	1.00	284	13.00	13.00	364	26.00	26.00	444	38.00	38.00	524	50.00	50.00
205	1.00	1.00	285	14.00	14.00	365	26.00	26.00	445	38.00	38.00	525	50.00	50.00
206	2.00	2.00	286	14.00	14.00	366	26.00	26.00	446	38.00	38.00	526	50.00	50.00
207	2.00	2.00	287	14.00	14.00	367	26.00	26.00	447	38.00	38.00	527	50.00	50.00
208	2.00	2.00	288	14.00	14.00	368	26.00	26.00	448	38.00	38.00	528	50.00	50.00
209	2.00	2.00	289	14.00	14.00	369	26.00	26.00	449	38.00	38.00	529	51.00	51.00
210	2.00	2.00	290	14.00	14.00	370	26.00	26.00	450	39.00	39.00	530	51.00	51.00
211	2.00	2.00	291	14.00	14.00	371	27.00	27.00	451	39.00	39.00	531	51.00	51.00
212	3.00	3.00	292	15.00	15.00	372	27.00	27.00	452	39.00	39.00	532	51.00	51.00
213	3.00	3.00	293	15.00	15.00	373	27.00	27.00	453	39.00	39.00	533	51.00	51.00
214	3.00	3.00	294	15.00	15.00	374	27.00	27.00	454	39.00	39.00	534	51.00	51.00
215	3.00	3.00	295	15.00	15.00	375	27.00	27.00	455	39.00	39.00	535	51.00	51.00
216	3.00	3.00	296	15.00	15.00	376	27.00	27.00	456	39.00	39.00	536	52.00	52.00
217	3.00	3.00	297	15.00	15.00	377	28.00	28.00	457	40.00	40.00	537	52.00	52.00
218	3.00	3.00	298	16.00	16.00	378	28.00	28.00	458	40.00	40.00	538	52.00	52.00
219	4.00	4.00	299	16.00	16.00	379	28.00	28.00	459	40.00	40.00	539	52.00	52.00
220	4.00	4.00	300	16.00	16.00	380	28.00	28.00	460	40.00	40.00	540	52.00	52.00
221	4.00	4.00	301	16.00	16.00	381	28.00	28.00	461	40.00	40.00	541	52.00	52.00
222	4.00	4.00	302	16.00	16.00	382	28.00	28.00	462	40.00	40.00	542	52.00	52.00
223	4.00	4.00	303	16.00	16.00	383	28.00	28.00	463	41.00	41.00	543	53.00	53.00
224	4.00	4.00	304	16.00	16.00	384	29.00	29.00	464	41.00	41.00	544	53.00	53.00
225	5.00	5.00	305	17.00	17.00	385	29.00	29.00	465	41.00	41.00	545	53.00	53.00
226	5.00	5.00	306	17.00	17.00	386	29.00	29.00	466	41.00	41.00	546	53.00	53.00
227	5.00	5.00	307	17.00	17.00	387	29.00	29.00	467	41.00	41.00	547	53.00	53.00
228	5.00	5.00	308	17.00	17.00	388	29.00	29.00	468	41.00	41.00	548	53.00	53.00
229	5.00	5.00	309	17.00	17.00	389	29.00	29.00	469	41.00	41.00	549	54.00	54.00
230	5.00	5.00	310	17.00	17.00	390	29.00	29.00	470	42.00	42.00	550	54.00	54.00
231	5.00	5.00	311	18.00	18.00	391	30.00	30.00	471	42.00	42.00	551	54.00	54.00
232	6.00	6.00	312	18.00	18.00	392	30.00	30.00	472	42.00	42.00	552	54.00	54.00
233	6.00	6.00	313	18.00	18.00	393	30.00	30.00	473	42.00	42.00	553	54.00	54.00
234	6.00	6.00	314	18.00	18.00	394	30.00	30.00	474	42.00	42.00	554	54.00	54.00
235	6.00	6.00	315	18.00	18.00	395	30.00	30.00	475	42.00	42.00	555	54.00	54.00
236	6.00	6.00	316	18.00	18.00	396	30.00	30.00	476	43.00	43.00	556	55.00	55.00
237	6.00	6.00	317	18.00	18.00	397	31.00	31.00	477	43.00	43.00	557	55.00	55.00
238	6.00	6.00	318	19.00	19.00	398	31.00	31.00	478	43.00	43.00	558	55.00	55.00
239	7.00	7.00	319	19.00	19.00	399	31.00	31.00	479	43.00	43.00	559	55.00	55.00
240	7.00	7.00	320	19.00	19.00	400	31.00	31.00	480	43.00	43.00	560	55.00	55.00
241	7.00	7.00	321	19.00	19.00	401	31.00	31.00	481	43.00	43.00	561	55.00	55.00
242	7.00	7.00	322	19.00	19.00	402	31.00	31.00	482	43.00	43.00	562	56.00	56.00
243	7.00	7.00	323	19.00	19.00	403	31.00	31.00	483	44.00	44.00	563	56.00	56.00
244	7.00	7.00	324	19.00	19.00	404	32.00	32.00	484	44.00	44.00	564	56.00	56.00
245	8.00	8.00	325	20.00	20.00	405	32.00	32.00	485	44.00	44.00	565	56.00	56.00
246	8.00	8.00	326	20.00	20.00	406	32.00	32.00	486	44.00	44.00	566	56.00	56.00
247	8.00	8.00	327	20.00	20.00	407	32.00	32.00	487	44.00	44.00	567	56.00	56.00
248	8.00	8.00	328	20.00	20.00	408	32.00	32.00	488	44.00	44.00	568	56.00	56.00
249	8.00	8.00	329	20.00	20.00	409	32.00	32.00	489	44.00	44.00	569	57.00	57.00
250	8.00	8.00	330	20.00	20.00	410	33.00	33.00	490	45.00	45.00	570	57.00	57.00
251	8.00	8.00	331	21.00	21.00	411	33.00	33.00	491	45.00	45.00	571	57.00	57.00
252	9.00	9.00	332	21.00	21.00	412	33.00	33.00	492	45.00	45.00	572	57.00	57.00
253	9.00	9.00	333	21.00	21.00	413	33.00	33.00	493	45.00	45.00	573	57.00	57.00
254	9.00	9.00	334	21.00	21.00	414	33.00	33.00	494	45.00	45.00	574	57.00	58.00
255	9.00	9.00	335	21.00	21.00	415	33.00	33.00	495	45.00	45.00	575	58.00	58.00
256	9.00	9.00	336	21.00	21.00	416	33.00	33.00	496	46.00	46.00	576	58.00	58.00
257	9.00	9.00	337	21.00	21.00	417	34.00	34.00	497	46.00	46.00	577	58.00	58.00
258	9.00	9.00	338	22.00	22.00	418	34.00	34.00	498	46.00	46.00	578	58.00	58.00
259	10.00	10.00	339	22.00	22.00	419	34.00	34.00	499	46.00	46.00	579	58.00	59.00
260	10.00	10.00	340	22.00	22.00	420	34.00	34.00	500	46.00	46.00	580	58.00	59.00
261	10.00	10.00	341	22.00	22.00	421	34.00	34.00	501	46.00	46.00	581	59.00	59.00
262	10.00	10.00	342	22.00	22.00	422	34.00	34.00	502	46.00	46.00	582	59.00	59.00
263	10.00	10.00	343	22.00	22.00	423	34.00	34.00	503	47.00	47.00	583	59.00	60.00
264	10.00	10.00	344	23.00	23.00	424	35.00	35.00	504	47.00	47.00	584	59.00	60.00
265	11.00	11.00	345	23.00	23.00	425	35.00	35.00	505	47.00	47.00	585	59.00	60.00
266	11.00	11.00	346	23.00	23.00	426	35.00	35.00	506	47.00	47.00	586	59.00	60.00
267	11.00	11.00	347	23.00	23.00	427	35.00	35.00	507	47.00	47.00	587	60.00	60.00
268	11.00	11.00	348	23.00	23.00	428	35.00	35.00	508	47.00	47.00	588	60.00	61.00
269	11.00	11.00	349	23.00	23.00	429	35.00	35.00	509	48.00	48.00	589	60.00	61.00
270	11.00	11.00	350	23.00	23.00	430	36.00	36.00	510	48.00	48.00	590	60.00	61.00
271	11.00	11.00	351	24.00	24.00	431	36.00	36.00	511	48.00	48.00	591	60.00	61.00
272	12.00	12.00	352	24.00	24.00	432	36.00	36.00	512	48.00	48.00	592	61.00	62.00
273	12.00	12.00	353	24.00	24.00	433	36.00	36.00	513	48.00	48.00	593	61.00	62.00
274	12.00	12.00	354	24.00	24.00	434	36.00	36.00	514	48.00	48.00	594	61.00	62.00

WEEKLY TAX TABLE WITH NO AND HALF MEDICARE LEVY

Weekly earnings 1 \$	Amount to be withheld		Weekly earnings 1 \$	Amount to be withheld		Weekly earnings 1 \$	Amount to be withheld		Weekly earnings 1 \$	Amount to be withheld		Weekly earnings 1 \$	Amount to be withheld	
	No levy 2 \$	Half levy 3 \$		No levy 2 \$	Half levy 3 \$		No levy 2 \$	Half levy 3 \$		No levy 2 \$	Half levy 3 \$		No levy 2 \$	Half levy 3 \$
595	61.00	62.00	675	76.00	81.00	755	102.00	107.00	835	127.00	134.00	915	153.00	160.00
596	61.00	62.00	676	76.00	82.00	756	102.00	108.00	836	128.00	134.00	916	153.00	160.00
597	61.00	63.00	677	77.00	82.00	757	102.00	108.00	837	128.00	134.00	917	154.00	160.00
598	62.00	63.00	678	77.00	82.00	758	103.00	108.00	838	128.00	135.00	918	154.00	161.00
599	62.00	63.00	679	77.00	83.00	759	103.00	109.00	839	129.00	135.00	919	154.00	161.00
600	62.00	63.00	680	78.00	83.00	760	103.00	109.00	840	129.00	135.00	920	154.00	161.00
601	62.00	64.00	681	78.00	83.00	761	104.00	109.00	841	129.00	136.00	921	155.00	162.00
602	62.00	64.00	682	78.00	83.00	762	104.00	110.00	842	130.00	136.00	922	155.00	162.00
603	62.00	64.00	683	79.00	84.00	763	104.00	110.00	843	130.00	136.00	923	155.00	162.00
604	63.00	64.00	684	79.00	84.00	764	105.00	110.00	844	130.00	137.00	924	156.00	163.00
605	63.00	64.00	685	79.00	84.00	765	105.00	111.00	845	130.00	137.00	925	156.00	163.00
606	63.00	65.00	686	80.00	85.00	766	105.00	111.00	846	131.00	137.00	926	156.00	163.00
607	63.00	65.00	687	80.00	85.00	767	106.00	111.00	847	131.00	138.00	927	157.00	164.00
608	63.00	65.00	688	80.00	85.00	768	106.00	112.00	848	131.00	138.00	928	157.00	164.00
609	63.00	65.00	689	81.00	86.00	769	106.00	112.00	849	132.00	138.00	929	157.00	164.00
610	64.00	66.00	690	81.00	86.00	770	106.00	112.00	850	132.00	139.00	930	158.00	165.00
611	64.00	66.00	691	81.00	86.00	771	107.00	113.00	851	132.00	139.00	931	158.00	165.00
612	64.00	66.00	692	82.00	87.00	772	107.00	113.00	852	133.00	139.00	932	158.00	165.00
613	64.00	66.00	693	82.00	87.00	773	107.00	113.00	853	133.00	139.00	933	159.00	166.00
614	64.00	66.00	694	82.00	87.00	774	108.00	114.00	854	133.00	140.00	934	159.00	166.00
615	64.00	67.00	695	82.00	88.00	775	108.00	114.00	855	134.00	140.00	935	159.00	166.00
616	65.00	67.00	696	83.00	88.00	776	108.00	114.00	856	134.00	140.00	936	160.00	167.00
617	65.00	67.00	697	83.00	88.00	777	109.00	115.00	857	134.00	141.00	937	160.00	167.00
618	65.00	67.00	698	83.00	89.00	778	109.00	115.00	858	135.00	141.00	938	160.00	167.00
619	65.00	68.00	699	84.00	89.00	779	109.00	115.00	859	135.00	141.00	939	161.00	168.00
620	65.00	68.00	700	84.00	89.00	780	110.00	116.00	860	135.00	142.00	940	161.00	168.00
621	65.00	68.00	701	84.00	90.00	781	110.00	116.00	861	136.00	142.00	941	161.00	168.00
622	66.00	68.00	702	85.00	90.00	782	110.00	116.00	862	136.00	142.00	942	162.00	169.00
623	66.00	68.00	703	85.00	90.00	783	111.00	117.00	863	136.00	143.00	943	162.00	169.00
624	66.00	69.00	704	85.00	91.00	784	111.00	117.00	864	137.00	143.00	944	162.00	169.00
625	66.00	69.00	705	86.00	91.00	785	111.00	117.00	865	137.00	143.00	945	162.00	170.00
626	66.00	69.00	706	86.00	91.00	786	112.00	118.00	866	137.00	144.00	946	163.00	170.00
627	67.00	69.00	707	86.00	92.00	787	112.00	118.00	867	138.00	144.00	947	163.00	170.00
628	67.00	70.00	708	87.00	92.00	788	112.00	118.00	868	138.00	144.00	948	163.00	171.00
629	67.00	70.00	709	87.00	92.00	789	113.00	119.00	869	138.00	145.00	949	164.00	171.00
630	67.00	70.00	710	87.00	93.00	790	113.00	119.00	870	138.00	145.00	950	164.00	171.00
631	67.00	70.00	711	88.00	93.00	791	113.00	119.00	871	139.00	145.00	951	164.00	172.00
632	67.00	70.00	712	88.00	93.00	792	114.00	120.00	872	139.00	146.00	952	165.00	172.00
633	68.00	71.00	713	88.00	94.00	793	114.00	120.00	873	139.00	146.00	953	165.00	172.00
634	68.00	71.00	714	89.00	94.00	794	114.00	120.00	874	140.00	146.00	954	165.00	173.00
635	68.00	71.00	715	89.00	94.00	795	114.00	120.00	875	140.00	147.00	955	166.00	173.00
636	68.00	71.00	716	89.00	95.00	796	115.00	121.00	876	140.00	147.00	956	166.00	173.00
637	68.00	72.00	717	90.00	95.00	797	115.00	121.00	877	141.00	147.00	957	166.00	174.00
638	68.00	72.00	718	90.00	95.00	798	115.00	121.00	878	141.00	148.00	958	167.00	174.00
639	69.00	72.00	719	90.00	96.00	799	116.00	122.00	879	141.00	148.00	959	167.00	174.00
640	69.00	72.00	720	90.00	96.00	800	116.00	122.00	880	142.00	148.00	960	167.00	175.00
641	69.00	72.00	721	91.00	96.00	801	116.00	122.00	881	142.00	149.00	961	168.00	175.00
642	69.00	73.00	722	91.00	97.00	802	117.00	123.00	882	142.00	149.00	962	168.00	175.00
643	69.00	73.00	723	91.00	97.00	803	117.00	123.00	883	143.00	149.00	963	168.00	176.00
644	69.00	73.00	724	92.00	97.00	804	117.00	123.00	884	143.00	150.00	964	169.00	176.00
645	70.00	73.00	725	92.00	98.00	805	118.00	124.00	885	143.00	150.00	965	169.00	176.00
646	70.00	74.00	726	92.00	98.00	806	118.00	124.00	886	144.00	150.00	966	169.00	176.00
647	70.00	74.00	727	93.00	98.00	807	118.00	124.00	887	144.00	151.00	967	170.00	177.00
648	70.00	74.00	728	93.00	99.00	808	119.00	125.00	888	144.00	151.00	968	170.00	177.00
649	70.00	74.00	729	93.00	99.00	809	119.00	125.00	889	145.00	151.00	969	170.00	177.00
650	70.00	74.00	730	94.00	99.00	810	119.00	125.00	890	145.00	152.00	970	170.00	178.00
651	71.00	75.00	731	94.00	100.00	811	120.00	126.00	891	145.00	152.00	971	171.00	178.00
652	71.00	75.00	732	94.00	100.00	812	120.00	126.00	892	146.00	152.00	972	171.00	178.00
653	71.00	75.00	733	95.00	100.00	813	120.00	126.00	893	146.00	153.00	973	171.00	179.00
654	71.00	75.00	734	95.00	101.00	814	121.00	127.00	894	146.00	153.00	974	172.00	179.00
655	71.00	76.00	735	95.00	101.00	815	121.00	127.00	895	146.00	153.00	975	172.00	179.00
656	71.00	76.00	736	96.00	101.00	816	121.00	127.00	896	147.00	154.00	976	172.00	180.00
657	72.00	76.00	737	96.00	101.00	817	122.00	128.00	897	147.00	154.00	977	173.00	180.00
658	72.00	76.00	738	96.00	102.00	818	122.00	128.00	898	147.00	154.00	978	173.00	180.00
659	72.00	76.00	739	97.00	102.00	819	122.00	128.00	899	148.00	155.00	979	173.00	181.00
660	72.00	77.00	740	97.00	102.00	820	122.00	129.00	900	148.00	155.00	980	174.00	181.00
661	72.00	77.00	741	97.00	103.00	821	123.00	129.00	901	148.00	155.00	981	174.00	181.00
662	73.00	77.00	742	98.00	103.00	822	123.00	129.00	902	149.00	156.00	982	174.00	182.00
663	73.00	77.00	743	98.00	103.00	823	123.00	130.00	903	149.00	156.00	983	175.00	182.00
664	73.00	78.00	744	98.00	104.00	824	124.00	130.00	904	149.00	156.00	984	175.00	182.00
665	73.00	78.00	745	98.00	104.00	825	124.00	130.00	905	150.00	157.00	985	175.00	183.00
666	73.00	78.00	746	99.00	104.00	826	124.00	131.00	906	150.00	157.00	986	176.00	183.00
667	74.00	78.00	747	99.00	105.00	827	125.00	131.00	907	150.00	157.00	987	176.00	183.00
668	74.00	79.00	748	99.00	105.00	828	125.00	131.00	908	151.00	157.00	988	176.00	184.00
669	74.00	79.00	749	100.00	105.00	829	125.00	132.00	909	151.00	158.00	989	177.00	184.00
670	74.00	79.00	750	100.00	106.00	830	126.00	132.00	910	151.00	158.00	990	177.00	184.00
671	75.00	80.00	751	100.00	106.00	831	126.00	132.00	911	152.00	158.00	991	177.00	185.00
672	75.00	80.00	752	101.00	106.00	832	126.00	133.00	912	152.00	159.00	992	178.00	185.00
673	75.00	81.00	753	101.00	107.00	833	127.00	133.00	913	152.00	159.00	993	178.00	185.00
674	76.00	81.00</												

WEEKLY TAX TABLE WITH NO AND HALF MEDICARE LEVY

Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld		
Weekly earnings	No levy	Half levy	Weekly earnings	No levy	Half levy	Weekly earnings	No levy	Half levy	Weekly earnings	No levy	Half levy	Weekly earnings	No levy	Half levy
1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
995	178.00	186.00	1075	204.00	212.00	1155	230.00	238.00	1235	255.00	264.00	1315	279.00	289.00
996	179.00	186.00	1076	204.00	213.00	1156	230.00	239.00	1236	255.00	265.00	1316	279.00	289.00
997	179.00	187.00	1077	205.00	213.00	1157	230.00	239.00	1237	256.00	265.00	1317	280.00	289.00
998	179.00	187.00	1078	205.00	213.00	1158	231.00	239.00	1238	256.00	265.00	1318	280.00	290.00
999	180.00	187.00	1079	205.00	214.00	1159	231.00	240.00	1239	256.00	265.00	1319	280.00	290.00
1000	180.00	188.00	1080	206.00	214.00	1160	231.00	240.00	1240	256.00	266.00	1320	280.00	290.00
1001	180.00	188.00	1081	206.00	214.00	1161	232.00	240.00	1241	257.00	266.00	1321	281.00	291.00
1002	181.00	188.00	1082	206.00	214.00	1162	232.00	241.00	1242	257.00	266.00	1322	281.00	291.00
1003	181.00	189.00	1083	207.00	215.00	1163	232.00	241.00	1243	257.00	267.00	1323	281.00	291.00
1004	181.00	189.00	1084	207.00	215.00	1164	233.00	241.00	1244	258.00	267.00	1324	282.00	292.00
1005	182.00	189.00	1085	207.00	215.00	1165	233.00	242.00	1245	258.00	267.00	1325	282.00	292.00
1006	182.00	190.00	1086	208.00	216.00	1166	233.00	242.00	1246	258.00	268.00	1326	282.00	292.00
1007	182.00	190.00	1087	208.00	216.00	1167	234.00	242.00	1247	259.00	268.00	1327	283.00	293.00
1008	183.00	190.00	1088	208.00	216.00	1168	234.00	243.00	1248	259.00	268.00	1328	283.00	293.00
1009	183.00	191.00	1089	209.00	217.00	1169	234.00	243.00	1249	259.00	269.00	1329	283.00	293.00
1010	183.00	191.00	1090	209.00	217.00	1170	234.00	243.00	1250	259.00	269.00	1330	283.00	293.00
1011	184.00	191.00	1091	209.00	217.00	1171	235.00	244.00	1251	260.00	269.00	1331	284.00	294.00
1012	184.00	192.00	1092	210.00	218.00	1172	235.00	244.00	1252	260.00	269.00	1332	284.00	294.00
1013	184.00	192.00	1093	210.00	218.00	1173	235.00	244.00	1253	260.00	270.00	1333	284.00	294.00
1014	185.00	192.00	1094	210.00	218.00	1174	236.00	245.00	1254	261.00	270.00	1334	285.00	295.00
1015	185.00	193.00	1095	210.00	219.00	1175	236.00	245.00	1255	261.00	270.00	1335	285.00	295.00
1016	185.00	193.00	1096	211.00	219.00	1176	236.00	245.00	1256	261.00	271.00	1336	285.00	295.00
1017	186.00	193.00	1097	211.00	219.00	1177	237.00	246.00	1257	262.00	271.00	1337	286.00	296.00
1018	186.00	194.00	1098	211.00	220.00	1178	237.00	246.00	1258	262.00	271.00	1338	286.00	296.00
1019	186.00	194.00	1099	212.00	220.00	1179	237.00	246.00	1259	262.00	272.00	1339	286.00	296.00
1020	186.00	194.00	1100	212.00	220.00	1180	238.00	247.00	1260	262.00	272.00	1340	286.00	297.00
1021	187.00	195.00	1101	212.00	221.00	1181	238.00	247.00	1261	263.00	272.00	1341	287.00	297.00
1022	187.00	195.00	1102	213.00	221.00	1182	238.00	247.00	1262	263.00	273.00	1342	287.00	297.00
1023	187.00	195.00	1103	213.00	221.00	1183	239.00	248.00	1263	263.00	273.00	1343	287.00	297.00
1024	188.00	195.00	1104	213.00	222.00	1184	239.00	248.00	1264	264.00	273.00	1344	288.00	298.00
1025	188.00	196.00	1105	214.00	222.00	1185	239.00	248.00	1265	264.00	273.00	1345	288.00	298.00
1026	188.00	196.00	1106	214.00	222.00	1186	240.00	249.00	1266	264.00	274.00	1346	288.00	298.00
1027	189.00	196.00	1107	214.00	223.00	1187	240.00	249.00	1267	265.00	274.00	1347	289.00	299.00
1028	189.00	197.00	1108	215.00	223.00	1188	240.00	249.00	1268	265.00	274.00	1348	289.00	299.00
1029	189.00	197.00	1109	215.00	223.00	1189	241.00	250.00	1269	265.00	275.00	1349	289.00	299.00
1030	190.00	197.00	1110	215.00	224.00	1190	241.00	250.00	1270	265.00	275.00	1350	289.00	300.00
1031	190.00	198.00	1111	216.00	224.00	1191	241.00	250.00	1271	266.00	275.00	1351	290.00	300.00
1032	190.00	198.00	1112	216.00	224.00	1192	242.00	251.00	1272	266.00	276.00	1352	290.00	300.00
1033	191.00	198.00	1113	216.00	225.00	1193	242.00	251.00	1273	266.00	276.00	1353	290.00	301.00
1034	191.00	199.00	1114	217.00	225.00	1194	242.00	251.00	1274	267.00	276.00	1354	291.00	301.00
1035	191.00	199.00	1115	217.00	225.00	1195	242.00	251.00	1275	267.00	277.00	1355	291.00	301.00
1036	192.00	199.00	1116	217.00	226.00	1196	243.00	252.00	1276	267.00	277.00	1356	291.00	301.00
1037	192.00	200.00	1117	218.00	226.00	1197	243.00	252.00	1277	268.00	277.00	1357	292.00	302.00
1038	192.00	200.00	1118	218.00	226.00	1198	243.00	252.00	1278	268.00	277.00	1358	292.00	302.00
1039	193.00	200.00	1119	218.00	227.00	1199	244.00	253.00	1279	268.00	278.00	1359	292.00	302.00
1040	193.00	201.00	1120	218.00	227.00	1200	244.00	253.00	1280	268.00	278.00	1360	292.00	303.00
1041	193.00	201.00	1121	219.00	227.00	1201	244.00	253.00	1281	269.00	278.00	1361	293.00	303.00
1042	194.00	201.00	1122	219.00	228.00	1202	245.00	254.00	1282	269.00	279.00	1362	293.00	303.00
1043	194.00	202.00	1123	219.00	228.00	1203	245.00	254.00	1283	269.00	279.00	1363	293.00	304.00
1044	194.00	202.00	1124	220.00	228.00	1204	245.00	254.00	1284	270.00	279.00	1364	294.00	304.00
1045	194.00	202.00	1125	220.00	229.00	1205	246.00	255.00	1285	270.00	280.00	1365	294.00	304.00
1046	195.00	203.00	1126	220.00	229.00	1206	246.00	255.00	1286	270.00	280.00	1366	294.00	305.00
1047	195.00	203.00	1127	221.00	229.00	1207	246.00	255.00	1287	271.00	280.00	1367	295.00	305.00
1048	195.00	203.00	1128	221.00	230.00	1208	247.00	256.00	1288	271.00	281.00	1368	295.00	305.00
1049	196.00	204.00	1129	221.00	230.00	1209	247.00	256.00	1289	271.00	281.00	1369	295.00	305.00
1050	196.00	204.00	1130	222.00	230.00	1210	247.00	256.00	1290	271.00	281.00	1370	295.00	306.00
1051	196.00	204.00	1131	222.00	231.00	1211	248.00	257.00	1291	272.00	281.00	1371	296.00	306.00
1052	197.00	205.00	1132	222.00	231.00	1212	248.00	257.00	1292	272.00	282.00	1372	296.00	306.00
1053	197.00	205.00	1133	223.00	231.00	1213	248.00	257.00	1293	272.00	282.00	1373	296.00	307.00
1054	197.00	205.00	1134	223.00	232.00	1214	249.00	258.00	1294	273.00	282.00	1374	297.00	307.00
1055	198.00	206.00	1135	223.00	232.00	1215	249.00	258.00	1295	273.00	283.00	1375	297.00	307.00
1056	198.00	206.00	1136	224.00	232.00	1216	249.00	258.00	1296	273.00	283.00	1376	297.00	308.00
1057	198.00	206.00	1137	224.00	232.00	1217	250.00	259.00	1297	274.00	283.00	1377	298.00	308.00
1058	199.00	207.00	1138	224.00	233.00	1218	250.00	259.00	1298	274.00	284.00	1378	298.00	308.00
1059	199.00	207.00	1139	225.00	233.00	1219	250.00	259.00	1299	274.00	284.00	1379	298.00	309.00
1060	199.00	207.00	1140	225.00	233.00	1220	250.00	260.00	1300	274.00	284.00	1380	298.00	309.00
1061	200.00	208.00	1141	225.00	234.00	1221	251.00	260.00	1301	275.00	285.00	1381	299.00	309.00
1062	200.00	208.00	1142	226.00	234.00	1222	251.00	260.00	1302	275.00	285.00	1382	299.00	309.00
1063	200.00	208.00	1143	226.00	234.00	1223	251.00	261.00	1303	275.00	285.00	1383	299.00	310.00
1064	201.00	209.00	1144	226.00	235.00	1224	252.00	261.00	1304	276.00	285.00	1384	300.00	310.00
1065	201.00	209.00	1145	226.00	235.00	1225	252.00	261.00	1305	276.00	286.00	1385	300.00	310.00
1066	201.00	209.00	1146	227.00	235.00	1226	252.00	261.00	1306	276.00	286.00	1386	300.00	311.00
1067	202.00	210.00	1147	227.00	236.00	1227	253.00	262.00	1307	277.00	286.00	1387	301.00	311.00
1068	202.00	210.00	1148	227.00	236.00	1228	253.00	262.00	1308	277.00	287.00	1388	301.00	311.00
1069	202.00	210.00	1149	22										

WEEKLY TAX TABLE WITH NO AND HALF MEDICARE LEVY

Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld		
Weekly earnings	No levy	Half levy	Weekly earnings	No levy	Half levy	Weekly earnings	No levy	Half levy	Weekly earnings	No levy	Half levy	Weekly earnings	No levy	Half levy
1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1395	303.00	313.00	1475	327.00	338.00	1555	353.00	365.00	1635	383.00	396.00	1715	414.00	427.00
1396	303.00	314.00	1476	327.00	338.00	1556	353.00	365.00	1636	384.00	396.00	1716	414.00	427.00
1397	304.00	314.00	1477	328.00	339.00	1557	354.00	365.00	1637	384.00	396.00	1717	414.00	427.00
1398	304.00	314.00	1478	328.00	339.00	1558	354.00	366.00	1638	384.00	397.00	1718	415.00	428.00
1399	304.00	315.00	1479	328.00	339.00	1559	354.00	366.00	1639	385.00	397.00	1719	415.00	428.00
1400	304.00	315.00	1480	328.00	340.00	1560	355.00	366.00	1640	385.00	397.00	1720	416.00	428.00
1401	305.00	315.00	1481	329.00	340.00	1561	355.00	367.00	1641	386.00	398.00	1721	416.00	429.00
1402	305.00	316.00	1482	329.00	340.00	1562	356.00	367.00	1642	386.00	398.00	1722	416.00	429.00
1403	305.00	316.00	1483	329.00	341.00	1563	356.00	368.00	1643	386.00	399.00	1723	417.00	430.00
1404	306.00	316.00	1484	330.00	341.00	1564	356.00	368.00	1644	387.00	399.00	1724	417.00	430.00
1405	306.00	317.00	1485	330.00	341.00	1565	357.00	368.00	1645	387.00	399.00	1725	417.00	430.00
1406	306.00	317.00	1486	330.00	341.00	1566	357.00	369.00	1646	387.00	400.00	1726	418.00	431.00
1407	307.00	317.00	1487	331.00	342.00	1567	357.00	369.00	1647	388.00	400.00	1727	418.00	431.00
1408	307.00	317.00	1488	331.00	342.00	1568	358.00	370.00	1648	388.00	401.00	1728	419.00	432.00
1409	307.00	318.00	1489	331.00	342.00	1569	358.00	370.00	1649	389.00	401.00	1729	419.00	432.00
1410	307.00	318.00	1490	331.00	343.00	1570	359.00	370.00	1650	389.00	401.00	1730	419.00	432.00
1411	308.00	318.00	1491	332.00	343.00	1571	359.00	371.00	1651	389.00	402.00	1731	420.00	433.00
1412	308.00	319.00	1492	332.00	343.00	1572	359.00	371.00	1652	390.00	402.00	1732	420.00	433.00
1413	308.00	319.00	1493	332.00	344.00	1573	360.00	372.00	1653	390.00	403.00	1733	420.00	434.00
1414	309.00	319.00	1494	333.00	344.00	1574	360.00	372.00	1654	390.00	403.00	1734	421.00	434.00
1415	309.00	320.00	1495	333.00	344.00	1575	360.00	372.00	1655	391.00	403.00	1735	421.00	434.00
1416	309.00	320.00	1496	333.00	345.00	1576	361.00	373.00	1656	391.00	404.00	1736	422.00	435.00
1417	310.00	320.00	1497	334.00	345.00	1577	361.00	373.00	1657	392.00	404.00	1737	422.00	435.00
1418	310.00	321.00	1498	334.00	345.00	1578	362.00	373.00	1658	392.00	404.00	1738	422.00	435.00
1419	310.00	321.00	1499	334.00	345.00	1579	362.00	374.00	1659	392.00	405.00	1739	423.00	436.00
1420	310.00	321.00	1500	334.00	346.00	1580	362.00	374.00	1660	393.00	405.00	1740	423.00	436.00
1421	311.00	321.00	1501	335.00	346.00	1581	363.00	375.00	1661	393.00	406.00	1741	424.00	437.00
1422	311.00	322.00	1502	335.00	346.00	1582	363.00	375.00	1662	394.00	406.00	1742	424.00	437.00
1423	311.00	322.00	1503	335.00	347.00	1583	363.00	375.00	1663	394.00	406.00	1743	424.00	437.00
1424	312.00	322.00	1504	336.00	347.00	1584	364.00	376.00	1664	394.00	407.00	1744	425.00	438.00
1425	312.00	323.00	1505	336.00	347.00	1585	364.00	376.00	1665	395.00	407.00	1745	425.00	438.00
1426	312.00	323.00	1506	336.00	348.00	1586	365.00	377.00	1666	395.00	408.00	1746	425.00	439.00
1427	313.00	323.00	1507	337.00	348.00	1587	365.00	377.00	1667	395.00	408.00	1747	426.00	439.00
1428	313.00	324.00	1508	337.00	348.00	1588	365.00	377.00	1668	396.00	408.00	1748	426.00	439.00
1429	313.00	324.00	1509	337.00	349.00	1589	366.00	378.00	1669	396.00	409.00	1749	427.00	440.00
1430	313.00	324.00	1510	337.00	349.00	1590	366.00	378.00	1670	397.00	409.00	1750	427.00	440.00
1431	314.00	325.00	1511	338.00	349.00	1591	367.00	379.00	1671	397.00	410.00	1751	427.00	441.00
1432	314.00	325.00	1512	338.00	349.00	1592	367.00	379.00	1672	397.00	410.00	1752	428.00	441.00
1433	314.00	325.00	1513	338.00	350.00	1593	367.00	379.00	1673	398.00	410.00	1753	428.00	441.00
1434	315.00	325.00	1514	339.00	350.00	1594	368.00	380.00	1674	398.00	411.00	1754	428.00	442.00
1435	315.00	326.00	1515	339.00	350.00	1595	368.00	380.00	1675	398.00	411.00	1755	429.00	442.00
1436	315.00	326.00	1516	339.00	351.00	1596	368.00	380.00	1676	399.00	411.00	1756	429.00	442.00
1437	316.00	326.00	1517	340.00	351.00	1597	369.00	381.00	1677	399.00	412.00	1757	430.00	443.00
1438	316.00	327.00	1518	340.00	351.00	1598	369.00	381.00	1678	400.00	412.00	1758	430.00	443.00
1439	316.00	327.00	1519	340.00	352.00	1599	370.00	382.00	1679	400.00	413.00	1759	430.00	444.00
1440	316.00	327.00	1520	340.00	352.00	1600	370.00	382.00	1680	400.00	413.00	1760	431.00	444.00
1441	317.00	328.00	1521	341.00	352.00	1601	370.00	382.00	1681	401.00	413.00	1761	431.00	444.00
1442	317.00	328.00	1522	341.00	353.00	1602	371.00	383.00	1682	401.00	414.00	1762	432.00	445.00
1443	317.00	328.00	1523	341.00	353.00	1603	371.00	383.00	1683	401.00	414.00	1763	432.00	445.00
1444	318.00	329.00	1524	342.00	353.00	1604	371.00	384.00	1684	402.00	415.00	1764	432.00	446.00
1445	318.00	329.00	1525	342.00	353.00	1605	372.00	384.00	1685	402.00	415.00	1765	433.00	446.00
1446	318.00	329.00	1526	342.00	354.00	1606	372.00	384.00	1686	403.00	415.00	1766	433.00	446.00
1447	319.00	329.00	1527	343.00	354.00	1607	373.00	385.00	1687	403.00	416.00	1767	433.00	447.00
1448	319.00	330.00	1528	343.00	354.00	1608	373.00	385.00	1688	403.00	416.00	1768	434.00	447.00
1449	319.00	330.00	1529	343.00	355.00	1609	373.00	385.00	1689	404.00	416.00	1769	434.00	447.00
1450	319.00	330.00	1530	343.00	355.00	1610	374.00	386.00	1690	404.00	417.00	1770	435.00	448.00
1451	320.00	331.00	1531	344.00	355.00	1611	374.00	386.00	1691	405.00	417.00	1771	435.00	448.00
1452	320.00	331.00	1532	344.00	356.00	1612	375.00	387.00	1692	405.00	418.00	1772	435.00	449.00
1453	320.00	331.00	1533	344.00	356.00	1613	375.00	387.00	1693	405.00	418.00	1773	436.00	449.00
1454	321.00	332.00	1534	345.00	356.00	1614	375.00	387.00	1694	406.00	418.00	1774	436.00	449.00
1455	321.00	332.00	1535	345.00	357.00	1615	376.00	388.00	1695	406.00	419.00	1775	436.00	450.00
1456	321.00	332.00	1536	346.00	357.00	1616	376.00	388.00	1696	406.00	419.00	1776	437.00	450.00
1457	322.00	333.00	1537	346.00	358.00	1617	376.00	389.00	1697	407.00	420.00	1777	437.00	451.00
1458	322.00	333.00	1538	346.00	358.00	1618	377.00	389.00	1698	407.00	420.00	1778	438.00	451.00
1459	322.00	333.00	1539	347.00	358.00	1619	377.00	389.00	1699	408.00	420.00	1779	438.00	451.00
1460	322.00	333.00	1540	347.00	359.00	1620	378.00	390.00	1700	408.00	421.00	1780	438.00	452.00
1461	323.00	334.00	1541	348.00	359.00	1621	378.00	390.00	1701	408.00	421.00	1781	439.00	452.00
1462	323.00	334.00	1542	348.00	360.00	1622	378.00	391.00	1702	409.00	422.00	1782	439.00	453.00
1463	323.00	334.00	1543	348.00	360.00	1623	379.00	391.00	1703	409.00	422.00	1783	439.00	453.00
1464	324.00	335.00	1544	349.00	360.00	1624	379.00	391.00	1704	409.00	422.00	1784	440.00	453.00
1465	324.00	335.00	1545	349.00	361.00	1625	379.00	392.00	1705	410.00	423.00	1785	440.00	454.00
1466	324.00	335.00	1546	349.00	361.00	1626	380.00	392.00	1706	410.00	423.00	1786	441.00	454.00
1467	325.00	336.00	1547	350.00	361.00	1627	380.00	392.00	1707	411.00	423.00	1787	441.00	454.00
1468	325.00	336.00	1548	350.00	362.00	1628	381.00	393.00	1708	411.00	424.00	1788	441.00	455.00
1469	325.00	336.00	1549											

WEEKLY TAX TABLE WITH NO AND HALF MEDICARE LEVY

Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld		
Weekly earnings	No levy	Half levy	Weekly earnings	No levy	Half levy	Weekly earnings	No levy	Half levy	Weekly earnings	No levy	Half levy	Weekly earnings	No levy	Half levy
1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1795	444.00	458.00	1875	474.00	489.00	1955	505.00	520.00	2035	535.00	551.00	2115	566.00	582.00
1796	444.00	458.00	1876	475.00	489.00	1956	505.00	520.00	2036	536.00	551.00	2116	566.00	582.00
1797	445.00	458.00	1877	475.00	489.00	1957	506.00	520.00	2037	536.00	551.00	2117	566.00	582.00
1798	445.00	459.00	1878	476.00	490.00	1958	506.00	521.00	2038	536.00	552.00	2118	567.00	583.00
1799	446.00	459.00	1879	476.00	490.00	1959	506.00	521.00	2039	537.00	552.00	2119	567.00	583.00
1800	446.00	459.00	1880	476.00	490.00	1960	507.00	521.00	2040	537.00	552.00	2120	568.00	583.00
1801	446.00	460.00	1881	477.00	491.00	1961	507.00	522.00	2041	538.00	553.00	2121	568.00	584.00
1802	447.00	460.00	1882	477.00	491.00	1962	508.00	522.00	2042	538.00	553.00	2122	568.00	584.00
1803	447.00	461.00	1883	477.00	492.00	1963	508.00	523.00	2043	538.00	554.00	2123	569.00	585.00
1804	447.00	461.00	1884	478.00	492.00	1964	508.00	523.00	2044	539.00	554.00	2124	569.00	585.00
1805	448.00	461.00	1885	478.00	492.00	1965	509.00	523.00	2045	539.00	554.00	2125	569.00	585.00
1806	448.00	462.00	1886	479.00	493.00	1966	509.00	524.00	2046	539.00	555.00	2126	570.00	586.00
1807	449.00	462.00	1887	479.00	493.00	1967	509.00	524.00	2047	540.00	555.00	2127	570.00	586.00
1808	449.00	463.00	1888	479.00	494.00	1968	510.00	525.00	2048	540.00	556.00	2128	571.00	587.00
1809	449.00	463.00	1889	480.00	494.00	1969	510.00	525.00	2049	541.00	556.00	2129	571.00	587.00
1810	450.00	463.00	1890	480.00	494.00	1970	511.00	525.00	2050	541.00	556.00	2130	571.00	587.00
1811	450.00	464.00	1891	481.00	495.00	1971	511.00	526.00	2051	541.00	557.00	2131	572.00	588.00
1812	451.00	464.00	1892	481.00	495.00	1972	511.00	526.00	2052	542.00	557.00	2132	572.00	588.00
1813	451.00	465.00	1893	481.00	496.00	1973	512.00	527.00	2053	542.00	558.00	2133	572.00	589.00
1814	451.00	465.00	1894	482.00	496.00	1974	512.00	527.00	2054	542.00	558.00	2134	573.00	589.00
1815	452.00	465.00	1895	482.00	496.00	1975	512.00	527.00	2055	543.00	558.00	2135	573.00	589.00
1816	452.00	466.00	1896	482.00	497.00	1976	513.00	528.00	2056	543.00	559.00	2136	574.00	590.00
1817	452.00	466.00	1897	483.00	497.00	1977	513.00	528.00	2057	544.00	559.00	2137	574.00	590.00
1818	453.00	466.00	1898	483.00	497.00	1978	514.00	528.00	2058	544.00	559.00	2138	574.00	590.00
1819	453.00	467.00	1899	484.00	498.00	1979	514.00	529.00	2059	544.00	560.00	2139	575.00	591.00
1820	454.00	467.00	1900	484.00	498.00	1980	514.00	529.00	2060	545.00	560.00	2140	575.00	591.00
1821	454.00	468.00	1901	484.00	499.00	1981	515.00	530.00	2061	545.00	561.00	2141	576.00	592.00
1822	454.00	468.00	1902	485.00	499.00	1982	515.00	530.00	2062	546.00	561.00	2142	576.00	592.00
1823	455.00	468.00	1903	485.00	499.00	1983	515.00	530.00	2063	546.00	561.00	2143	576.00	592.00
1824	455.00	469.00	1904	485.00	500.00	1984	516.00	531.00	2064	546.00	562.00	2144	577.00	593.00
1825	455.00	469.00	1905	486.00	500.00	1985	516.00	531.00	2065	547.00	562.00	2145	577.00	593.00
1826	456.00	470.00	1906	486.00	501.00	1986	517.00	532.00	2066	547.00	563.00	2146	577.00	594.00
1827	456.00	470.00	1907	487.00	501.00	1987	517.00	532.00	2067	547.00	563.00	2147	578.00	594.00
1828	457.00	470.00	1908	487.00	501.00	1988	517.00	532.00	2068	548.00	563.00	2148	578.00	594.00
1829	457.00	471.00	1909	487.00	502.00	1989	518.00	533.00	2069	548.00	564.00	2149	579.00	595.00
1830	457.00	471.00	1910	488.00	502.00	1990	518.00	533.00	2070	549.00	564.00	2150	579.00	595.00
1831	458.00	472.00	1911	488.00	503.00	1991	519.00	534.00	2071	549.00	565.00	2151	579.00	596.00
1832	458.00	472.00	1912	489.00	503.00	1992	519.00	534.00	2072	549.00	565.00	2152	580.00	596.00
1833	458.00	472.00	1913	489.00	503.00	1993	519.00	534.00	2073	550.00	565.00	2153	580.00	596.00
1834	459.00	473.00	1914	489.00	504.00	1994	520.00	535.00	2074	550.00	566.00	2154	580.00	597.00
1835	459.00	473.00	1915	490.00	504.00	1995	520.00	535.00	2075	550.00	566.00	2155	581.00	597.00
1836	460.00	473.00	1916	490.00	504.00	1996	520.00	535.00	2076	551.00	566.00	2156	581.00	597.00
1837	460.00	474.00	1917	490.00	505.00	1997	521.00	536.00	2077	551.00	567.00	2157	582.00	598.00
1838	460.00	474.00	1918	491.00	505.00	1998	521.00	536.00	2078	552.00	567.00	2158	582.00	598.00
1839	461.00	475.00	1919	491.00	506.00	1999	522.00	537.00	2079	552.00	568.00	2159	582.00	599.00
1840	461.00	475.00	1920	492.00	506.00	2000	522.00	537.00	2080	552.00	568.00	2160	583.00	599.00
1841	462.00	475.00	1921	492.00	506.00	2001	522.00	537.00	2081	553.00	568.00	2161	583.00	599.00
1842	462.00	476.00	1922	492.00	507.00	2002	523.00	538.00	2082	553.00	569.00	2162	584.00	600.00
1843	462.00	476.00	1923	493.00	507.00	2003	523.00	538.00	2083	553.00	569.00	2163	584.00	600.00
1844	463.00	477.00	1924	493.00	508.00	2004	523.00	539.00	2084	554.00	570.00	2164	584.00	601.00
1845	463.00	477.00	1925	493.00	508.00	2005	524.00	539.00	2085	554.00	570.00	2165	585.00	601.00
1846	463.00	477.00	1926	494.00	508.00	2006	524.00	539.00	2086	555.00	570.00	2166	585.00	601.00
1847	464.00	478.00	1927	494.00	509.00	2007	525.00	540.00	2087	555.00	571.00	2167	585.00	602.00
1848	464.00	478.00	1928	495.00	509.00	2008	525.00	540.00	2088	555.00	571.00	2168	586.00	602.00
1849	465.00	478.00	1929	495.00	509.00	2009	525.00	540.00	2089	556.00	571.00	2169	586.00	602.00
1850	465.00	479.00	1930	495.00	510.00	2010	526.00	541.00	2090	556.00	572.00	2170	587.00	603.00
1851	465.00	479.00	1931	496.00	510.00	2011	526.00	541.00	2091	557.00	572.00	2171	587.00	603.00
1852	466.00	480.00	1932	496.00	511.00	2012	527.00	542.00	2092	557.00	573.00	2172	587.00	604.00
1853	466.00	480.00	1933	496.00	511.00	2013	527.00	542.00	2093	557.00	573.00	2173	588.00	604.00
1854	466.00	480.00	1934	497.00	511.00	2014	527.00	542.00	2094	558.00	573.00	2174	588.00	604.00
1855	467.00	481.00	1935	497.00	512.00	2015	528.00	543.00	2095	558.00	574.00	2175	588.00	605.00
1856	467.00	481.00	1936	498.00	512.00	2016	528.00	543.00	2096	558.00	574.00	2176	589.00	605.00
1857	468.00	482.00	1937	498.00	513.00	2017	528.00	544.00	2097	559.00	575.00	2177	589.00	606.00
1858	468.00	482.00	1938	498.00	513.00	2018	529.00	544.00	2098	559.00	575.00	2178	590.00	606.00
1859	468.00	482.00	1939	499.00	513.00	2019	529.00	544.00	2099	560.00	575.00	2179	590.00	606.00
1860	469.00	483.00	1940	499.00	514.00	2020	530.00	545.00	2100	560.00	576.00	2180	590.00	607.00
1861	469.00	483.00	1941	500.00	514.00	2021	530.00	545.00	2101	560.00	576.00	2181	591.00	607.00
1862	470.00	484.00	1942	500.00	515.00	2022	530.00	546.00	2102	561.00	577.00	2182	591.00	608.00
1863	470.00	484.00	1943	500.00	515.00	2023	531.00	546.00	2103	561.00	577.00	2183	591.00	608.00
1864	470.00	484.00	1944	501.00	515.00	2024	531.00	546.00	2104	561.00	577.00	2184	592.00	608.00
1865	471.00	485.00	1945	501.00	516.00	2025	531.00	547.00	2105	562.00	578.00	2185	592.00	609.00
1866	471.00	485.00	1946	501.00	516.00	2026	532.00	547.00	2106	562.00	578.00	2186	593.00	609.00
1867	471.00	485.00	1947	502.00	516.00	2027	532.00	547.00	2107	563.00	578.00	2187	593.00	609.00
1868	472.00	486.00	1948	502.00	517.00	2028	533.00	548.00	2108	563.00	579.00	2188	593.00	610.00
1869	472.00	486.00	1949											

WEEKLY TAX TABLE WITH NO AND HALF MEDICARE LEVY

Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld		
Weekly earnings	No levy	Half levy	Weekly earnings	No levy	Half levy	Weekly earnings	No levy	Half levy	Weekly earnings	No levy	Half levy	Weekly earnings	No levy	Half levy
1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2195	596.00	613.00	2260	621.00	638.00	2325	645.00	663.00	2390	670.00	688.00	2455	695.00	713.00
2196	596.00	613.00	2261	621.00	638.00	2326	646.00	663.00	2391	671.00	689.00	2456	695.00	714.00
2197	597.00	613.00	2262	622.00	639.00	2327	646.00	664.00	2392	671.00	689.00	2457	696.00	714.00
2198	597.00	614.00	2263	622.00	639.00	2328	647.00	664.00	2393	671.00	689.00	2458	696.00	714.00
2199	598.00	614.00	2264	622.00	639.00	2329	647.00	664.00	2394	672.00	690.00	2459	696.00	715.00
2200	598.00	614.00	2265	623.00	640.00	2330	647.00	665.00	2395	672.00	690.00	2460	697.00	715.00
2201	598.00	615.00	2266	623.00	640.00	2331	648.00	665.00	2396	672.00	690.00	2461	697.00	716.00
2202	599.00	615.00	2267	623.00	640.00	2332	648.00	666.00	2397	673.00	691.00	2462	698.00	716.00
2203	599.00	616.00	2268	624.00	641.00	2333	648.00	666.00	2398	673.00	691.00	2463	698.00	716.00
2204	599.00	616.00	2269	624.00	641.00	2334	649.00	666.00	2399	674.00	692.00	2464	698.00	717.00
2205	600.00	616.00	2270	625.00	642.00	2335	649.00	667.00	2400	674.00	692.00	2465	699.00	717.00
2206	600.00	617.00	2271	625.00	642.00	2336	650.00	667.00	2401	674.00	692.00	2466	699.00	718.00
2207	601.00	617.00	2272	625.00	642.00	2337	650.00	668.00	2402	675.00	693.00	2467	699.00	718.00
2208	601.00	618.00	2273	626.00	643.00	2338	650.00	668.00	2403	675.00	693.00	2468	700.00	718.00
2209	601.00	618.00	2274	626.00	643.00	2339	651.00	668.00	2404	675.00	694.00	2469	700.00	719.00
2210	602.00	618.00	2275	626.00	644.00	2340	651.00	669.00	2405	676.00	694.00	2470	701.00	719.00
2211	602.00	619.00	2276	627.00	644.00	2341	652.00	669.00	2406	676.00	694.00	2471	701.00	720.00
2212	603.00	619.00	2277	627.00	644.00	2342	652.00	670.00	2407	677.00	695.00	2472	701.00	720.00
2213	603.00	620.00	2278	628.00	645.00	2343	652.00	670.00	2408	677.00	695.00	2473	702.00	720.00
2214	603.00	620.00	2279	628.00	645.00	2344	653.00	670.00	2409	677.00	695.00	2474	702.00	721.00
2215	604.00	620.00	2280	628.00	645.00	2345	653.00	671.00	2410	678.00	696.00	2475	702.00	721.00
2216	604.00	621.00	2281	629.00	646.00	2346	653.00	671.00	2411	678.00	696.00	2476	703.00	721.00
2217	604.00	621.00	2282	629.00	646.00	2347	654.00	671.00	2412	679.00	697.00	2477	703.00	722.00
2218	605.00	621.00	2283	629.00	647.00	2348	654.00	672.00	2413	679.00	697.00	2478	704.00	722.00
2219	605.00	622.00	2284	630.00	647.00	2349	655.00	672.00	2414	679.00	697.00	2479	704.00	723.00
2220	606.00	622.00	2285	630.00	647.00	2350	655.00	673.00	2415	680.00	698.00	2480	704.00	723.00
2221	606.00	623.00	2286	631.00	648.00	2351	655.00	673.00	2416	680.00	698.00	2481	705.00	723.00
2222	606.00	623.00	2287	631.00	648.00	2352	656.00	673.00	2417	680.00	699.00	2482	705.00	724.00
2223	607.00	623.00	2288	631.00	649.00	2353	656.00	674.00	2418	681.00	699.00	2483	705.00	724.00
2224	607.00	624.00	2289	632.00	649.00	2354	656.00	674.00	2419	681.00	699.00	2484	706.00	725.00
2225	607.00	624.00	2290	632.00	649.00	2355	657.00	675.00	2420	682.00	700.00	2485	706.00	725.00
2226	608.00	625.00	2291	633.00	650.00	2356	657.00	675.00	2421	682.00	700.00	2486	707.00	725.00
2227	608.00	625.00	2292	633.00	650.00	2357	658.00	675.00	2422	682.00	701.00	2487	707.00	726.00
2228	609.00	625.00	2293	633.00	651.00	2358	658.00	676.00	2423	683.00	701.00	2488	707.00	726.00
2229	609.00	626.00	2294	634.00	651.00	2359	658.00	676.00	2424	683.00	701.00	2489	708.00	726.00
2230	609.00	626.00	2295	634.00	651.00	2360	659.00	676.00	2425	683.00	702.00	2490	708.00	727.00
2231	610.00	627.00	2296	634.00	652.00	2361	659.00	677.00	2426	684.00	702.00	2491	709.00	727.00
2232	610.00	627.00	2297	635.00	652.00	2362	660.00	677.00	2427	684.00	702.00	2492	709.00	728.00
2233	610.00	627.00	2298	635.00	652.00	2363	660.00	678.00	2428	685.00	703.00	2493	709.00	728.00
2234	611.00	628.00	2299	636.00	653.00	2364	660.00	678.00	2429	685.00	703.00	2494	710.00	728.00
2235	611.00	628.00	2300	636.00	653.00	2365	661.00	678.00	2430	685.00	704.00	2495	710.00	729.00
2236	612.00	628.00	2301	636.00	654.00	2366	661.00	679.00	2431	686.00	704.00	2496	710.00	729.00
2237	612.00	629.00	2302	637.00	654.00	2367	661.00	679.00	2432	686.00	704.00	2497	711.00	730.00
2238	612.00	629.00	2303	637.00	654.00	2368	662.00	680.00	2433	686.00	705.00	2498	711.00	730.00
2239	613.00	630.00	2304	637.00	655.00	2369	662.00	680.00	2434	687.00	705.00	2499	712.00	730.00
2240	613.00	630.00	2305	638.00	655.00	2370	663.00	680.00	2435	687.00	706.00	2500	712.00	731.00
2241	614.00	630.00	2306	638.00	656.00	2371	663.00	681.00	2436	688.00	706.00			
2242	614.00	631.00	2307	639.00	656.00	2372	663.00	681.00	2437	688.00	706.00			
2243	614.00	631.00	2308	639.00	656.00	2373	664.00	682.00	2438	688.00	707.00			
2244	615.00	632.00	2309	639.00	657.00	2374	664.00	682.00	2439	689.00	707.00			
2245	615.00	632.00	2310	640.00	657.00	2375	664.00	682.00	2440	689.00	707.00			
2246	615.00	632.00	2311	640.00	658.00	2376	665.00	683.00	2441	690.00	708.00			
2247	616.00	633.00	2312	641.00	658.00	2377	665.00	683.00	2442	690.00	708.00			
2248	616.00	633.00	2313	641.00	658.00	2378	666.00	683.00	2443	690.00	709.00			
2249	617.00	633.00	2314	641.00	659.00	2379	666.00	684.00	2444	691.00	709.00			
2250	617.00	634.00	2315	642.00	659.00	2380	666.00	684.00	2445	691.00	709.00			
2251	617.00	634.00	2316	642.00	659.00	2381	667.00	685.00	2446	691.00	710.00			
2252	618.00	635.00	2317	642.00	660.00	2382	667.00	685.00	2447	692.00	710.00			
2253	618.00	635.00	2318	643.00	660.00	2383	667.00	685.00	2448	692.00	711.00			
2254	618.00	635.00	2319	643.00	661.00	2384	668.00	686.00	2449	693.00	711.00			
2255	619.00	636.00	2320	644.00	661.00	2385	668.00	686.00	2450	693.00	711.00			
2256	619.00	636.00	2321	644.00	661.00	2386	669.00	687.00	2451	693.00	712.00			
2257	620.00	637.00	2322	644.00	662.00	2387	669.00	687.00	2452	694.00	712.00			
2258	620.00	637.00	2323	645.00	662.00	2388	669.00	687.00	2453	694.00	713.00			
2259	620.00	637.00	2324	645.00	663.00	2389	670.00	688.00	2454	694.00	713.00			

Where payee's earnings are more than \$2,500 but less than \$3,455, the weekly withholding amount is calculated as follows:

- weekly earnings – no levy: \$712 plus 38 cents for each \$1 of earnings in excess of \$2,500
- weekly earnings – half levy: \$731 plus 38.75 cents for each \$1 of earnings in excess of \$2,500.

Where payee's earnings are more than \$3,454, the weekly withholding amount is calculated as follows:

- weekly earnings – no levy: \$1,075 plus 45 cents for each \$1 of earnings in excess of \$3,454
- weekly earnings – half levy: \$1,101 plus 45.75 cents for each \$1 of earnings in excess of \$3,454.

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

Medicare levy adjustment to half levy – table

WHO SHOULD USE THIS TABLE?

Use this additional table if you make a payment to a payee who is entitled to an adjustment to their Medicare half levy.

A payee is entitled to an adjustment if the payee:

- has provided you with a Medicare levy variation declaration in which they:
 - claimed dependants
 - answered 'Yes' to questions 5, 7, 10 and 12, and
 - has weekly earnings of \$572 or more, but less than the corresponding amount in Column A of Table 1 below. For example, a payee who claims two dependent children must have weekly earnings of less than \$797 to be entitled to a Medicare levy adjustment.

If a payee claims more than 10 children, the column A amount is \$1,296 plus \$62 for each child claimed in excess of 10.

Column B shows the values used in calculating adjustments for payees with more than five dependent children. If a payee claims more than 10 dependent children, the column B amount is \$1,102.31 plus \$53.02 for each child in excess of 10.

See 'How to calculate the Medicare levy adjustment' to use columns A and B.

TABLE 1

Number of children	Column A	Column B
1	\$735	—
2	\$797	—
3	\$860	—
4	\$922	—
5	\$984	—
6	\$1,047	\$890.23
7	\$1,109	\$943.25
8	\$1,172	\$996.27
9	\$1,234	\$1,049.29
10	\$1,296	\$1,102.31

USING FORMULAS

The Medicare levy adjustments shown in this table can be expressed in a mathematical form.

If you have developed your own payroll software package, you will need to use the *PAYG withholding – Statement of formulas for calculating amounts to be withheld* (NAT 1004). A copy of this schedule is available from www.ato.gov.au

HOW TO WORK OUT WITHHOLDING AMOUNTS

- 1 Use column 3 on pages 5 to 10 of this schedule to find the weekly amount to be withheld from the payee's weekly earnings, allowing for any tax offsets claimed.
- 2 Reduce this amount by the amount of the Medicare levy adjustment.

❗ Where the adjustment equals or exceeds the amount obtained in step 1, the amount to be withheld is nil.

HOW TO CALCULATE THE MEDICARE LEVY ADJUSTMENT

If you make payments to your payee on a fortnightly, monthly or quarterly basis, you will need to convert their payments into weekly earnings. See 'Fortnightly, monthly or quarterly withholding amounts' on page 3.

Payee claiming one to five dependent children

Disregarding any cents, use the 'Medicare levy adjustment to half levy – table' to find the payee's earnings in the 'Weekly earnings' column. Find the corresponding amount of Medicare levy adjustment from the appropriate number of children column.

EXAMPLE

The payee has weekly earnings of \$590.26 and is claiming four dependent children on the Medicare levy variation declaration form. Find \$590 in the 'Weekly earnings' column and refer to the corresponding Medicare levy adjustment of \$1.00 from the '4 children' column.

Payee with more than five dependent children

1 Weekly earnings less than \$838 – Use the '5 children' column

Disregarding any cents, use the 'Medicare levy adjustment to half levy – table' to find the payee's earnings in the 'Weekly earnings' column. Find the corresponding amount of Medicare levy adjustment from the '5 children' column.

EXAMPLE

The payee has weekly earnings of \$610.65 and is claiming six dependent children. Find \$610 in the 'Weekly earnings' column and refer to the corresponding Medicare levy adjustment of \$2.00 from the '5 children' column.

2 Weekly earnings of \$838 or more but less than the column B amount that corresponds to the number of dependent children claimed

Round the weekly earnings down to the nearest dollar and add 99 cents. Take 0.75% of that amount and round to the nearest dollar.

EXAMPLE

The payee has weekly earnings of \$841.29 and is claiming seven dependent children. Take 0.75% of \$841.99 (weekly earnings of \$841 rounded down to the nearest dollar plus 99 cents). The amount of the Medicare levy adjustment is \$6.00, rounded to the nearest dollar.

3 Weekly earnings of \$838 or more and greater than the column B amount but less than the column A amount that corresponds to the number of dependent children claimed

- a Take 0.75% of the relevant column B amount. Round the result to the nearest cent.
- b Take 4.25% of the difference between the weekly earnings (round down to the nearest dollar plus 99 cents) and the column B amount. Round the result to the nearest cent.
- c Subtract the result of step b from step a.
- d Round the result to the nearest dollar.

EXAMPLE

The payee has weekly earnings of \$1,100.29 and is claiming eight dependent children.

- a $0.75\% \times \$996.27$ (column B amount for eight children)
= \$7.47
- b $4.25\% \times (\$1,100.99 - \$996.27)$
= $4.25\% \times \$104.72$
= \$4.45
- c $\$7.47 - \4.45
= \$3.02
- d \$3.00 (\$3.02 rounded to the nearest dollar).

Therefore, the Medicare levy adjustment is \$3.00.

MEDICARE LEVY ADJUSTMENT TO HALF LEVY – TABLE

Weekly earnings \$	1 child \$	2 children \$	3 children \$	4 children \$	5 children \$	Weekly earnings \$	1 child \$	2 children \$	3 children \$	4 children \$	5 children \$
891	—	—	—	1.00	4.00	946	—	—	—	—	2.00
892	—	—	—	1.00	4.00	947	—	—	—	—	2.00
893	—	—	—	1.00	4.00	948	—	—	—	—	2.00
894	—	—	—	1.00	4.00	949	—	—	—	—	1.00
895	—	—	—	1.00	4.00	950	—	—	—	—	1.00
896	—	—	—	1.00	4.00	951	—	—	—	—	1.00
897	—	—	—	1.00	4.00	952	—	—	—	—	1.00
898	—	—	—	1.00	4.00	953	—	—	—	—	1.00
899	—	—	—	1.00	4.00	954	—	—	—	—	1.00
900	—	—	—	1.00	4.00	955	—	—	—	—	1.00
901	—	—	—	1.00	4.00	956	—	—	—	—	1.00
902	—	—	—	1.00	3.00	957	—	—	—	—	1.00
903	—	—	—	1.00	3.00	958	—	—	—	—	1.00
904	—	—	—	1.00	3.00	959	—	—	—	—	1.00
905	—	—	—	1.00	3.00	960	—	—	—	—	1.00
906	—	—	—	1.00	3.00	961	—	—	—	—	1.00
907	—	—	—	1.00	3.00	962	—	—	—	—	1.00
908	—	—	—	1.00	3.00	963	—	—	—	—	1.00
909	—	—	—	1.00	3.00	964	—	—	—	—	1.00
910	—	—	—	—	3.00	965	—	—	—	—	1.00
911	—	—	—	—	3.00	966	—	—	—	—	1.00
912	—	—	—	—	3.00	967	—	—	—	—	1.00
913	—	—	—	—	3.00	968	—	—	—	—	1.00
914	—	—	—	—	3.00	969	—	—	—	—	1.00
915	—	—	—	—	3.00	970	—	—	—	—	1.00
916	—	—	—	—	3.00	971	—	—	—	—	1.00
917	—	—	—	—	3.00	972	—	—	—	—	1.00
918	—	—	—	—	3.00	973	—	—	—	—	—
919	—	—	—	—	3.00	974	—	—	—	—	—
920	—	—	—	—	3.00	975	—	—	—	—	—
921	—	—	—	—	3.00	976	—	—	—	—	—
922	—	—	—	—	3.00	977	—	—	—	—	—
923	—	—	—	—	3.00	978	—	—	—	—	—
924	—	—	—	—	3.00	979	—	—	—	—	—
925	—	—	—	—	3.00	980	—	—	—	—	—
926	—	—	—	—	2.00	981	—	—	—	—	—
927	—	—	—	—	2.00	982	—	—	—	—	—
928	—	—	—	—	2.00	983	—	—	—	—	—
929	—	—	—	—	2.00	984	—	—	—	—	—
930	—	—	—	—	2.00	985	—	—	—	—	—
931	—	—	—	—	2.00	986	—	—	—	—	—
932	—	—	—	—	2.00	987	—	—	—	—	—
933	—	—	—	—	2.00	988	—	—	—	—	—
934	—	—	—	—	2.00	989	—	—	—	—	—
935	—	—	—	—	2.00	990	—	—	—	—	—
936	—	—	—	—	2.00	991	—	—	—	—	—
937	—	—	—	—	2.00	992	—	—	—	—	—
938	—	—	—	—	2.00	993	—	—	—	—	—
939	—	—	—	—	2.00	994	—	—	—	—	—
940	—	—	—	—	2.00	995	—	—	—	—	—
941	—	—	—	—	2.00	996	—	—	—	—	—
942	—	—	—	—	2.00	997	—	—	—	—	—
943	—	—	—	—	2.00	998	—	—	—	—	—
944	—	—	—	—	2.00	999	—	—	—	—	—
945	—	—	—	—	2.00	1000	—	—	—	—	—

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