

# Coefficients for calculating weekly withholding amounts

Incorporating Student Financial Supplement Scheme (SFSS) component and Higher Education Loan Program (HELP) component



**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), 12-C (except sections 12-85 and 12-90) and 12-D of Schedule 1.



For more information visit [www.ato.gov.au](http://www.ato.gov.au)



## WHO SHOULD USE THIS SCHEDULE?

This schedule has been produced for payers and registered software suppliers developing payroll software packages.

Formulas and coefficients are used for calculating weekly withholding amounts for payees who have **both** an accumulated Higher Education Loan Program (HELP) debt and an accumulated Financial Supplement debt.

## FORMULAS FOR CALCULATING THE SFSS AND HELP COMPONENTS

Statements of formulas for separately calculating the Student Financial Supplement Scheme (SFSS) and HELP components, together with examples and sample data, can be found in:

- *PAYG withholding – Statement of formulas for calculating Student Financial Supplement Scheme (SFSS) component* (NAT 3305), and
- *PAYG withholding – Statement of formulas for calculating Higher Education Loan Program (HELP) component* (NAT 2335).

## WHEN SHOULD THE HELP COMPONENT BE CALCULATED?

You will need to calculate the HELP component when a payee has provided you with a *Tax file number declaration* or *Withholding declaration* and has:

- answered 'YES' to the question 'Do you have an accumulated Higher Education Loan Program (HELP) debt?'
- **not** applied for an exemption or reduction of the Medicare levy on a *Medicare levy variation declaration* due to low family income
- claimed the tax-free threshold with earnings of:
  - \$829 or more if paid weekly
  - \$1,658 or more if paid fortnightly
  - \$3,592.33 or more if paid monthly, or
  - \$10,777 or more if paid quarterly.

Where a payee has not claimed the tax-free threshold, the HELP component is calculated on earnings of:

- \$512 or more if paid weekly
- \$1,024 or more if paid fortnightly
- \$2,218.67 or more if paid monthly, or
- \$6,656 or more if paid quarterly.

## WHEN SHOULD THE SFSS COMPONENT BE CALCULATED?

You will need to calculate the SFSS component when a payee has provided you with a *Tax file number declaration* or *Withholding declaration* and has:

- answered 'YES' to the question 'Do you have an accumulated Financial Supplement debt?'
  - **not** applied, for an exemption or reduction of the Medicare levy on a *Medicare levy variation declaration*, due to low family income
  - claimed the tax-free threshold with earnings of:
    - \$829 or more if paid weekly
    - \$1,658 or more if paid fortnightly
    - \$3,592.33 or more if paid monthly, or
    - \$10,777 or more if paid quarterly.
- Where a payee has not claimed the tax-free threshold, the SFSS component is calculated on earnings of:
- \$512 or more if paid weekly
  - \$1,024 or more if paid fortnightly
  - \$2,218.67 or more if paid monthly, or
  - \$6,656 or more if paid quarterly.

The HELP and SFSS components are to be withheld from all earnings, including taxable allowances, bonuses and commissions.

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

## USING FORMULAS

Withholding amounts for payees who have both an accumulated HELP debt and FS debt can be expressed in a mathematical form. You will need to use the coefficients on page 3 and the formulas and methods specified in 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](http://www.ato.gov.au)

## ROUNDING OF WITHHOLDING AMOUNTS

Withholding amounts calculated as a result of applying the formulas should be rounded to the nearest dollar. Values ending in 50 cents are rounded to the next higher dollar. Do this rounding directly – that is, do not make a preliminary rounding to the nearest cent.

## ACCOUNTING SOFTWARE

Software written in accordance with the formulas should be tested for accuracy against the sample data provided on the following pages. You should only use such software if it produces the exact amounts shown in the tables.

## 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.

## COEFFICIENTS FOR CALCULATING WEEKLY WITHHOLDING AMOUNTS INCORPORATING SFSS AND HELP COMPONENTS

The coefficients stated below should be used in accordance with the method specified in the *PAYG withholding – Statement of formulas for calculating amounts to be withheld* (NAT 1004). These formulas are effective for payments made on or after 1 July 2009.

**!** If two payees are taxed using a particular scale – for example, Scale 2 – but only one of them has an accumulated HELP debt and an accumulated SFSS debt, you will need to set up two separate scales in your payroll system. One scale will need to incorporate the SFSS and HELP components and the other won't. For example, name one 'Scale 2' and the other 'Scale 22'. The SFSS and HELP components do not apply where the payee has not provided a tax file number.

Where tax free threshold NOT claimed in Tax file number declaration Scale 1					
NO accumulated HELP & FS Debt			WITH accumulated HELP & FS Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
259	0.1650	0.1650	259	0.1650	0.1650
355	0.2346	18.0692	355	0.2346	18.0692
908	0.3350	53.7885	512	0.3350	53.7885
1221	0.3150	35.6154	607	0.3950	53.7885
3144	0.3950	133.3077	701	0.4000	53.7885
3144 & over	0.4650	353.4038	755	0.4150	53.7885
			835	0.4200	53.7885
			908	0.4250	53.7885
			931	0.4050	35.6154
			996	0.4100	35.6154
			1128	0.4150	35.6154
			1221	0.4300	35.6154
			1223	0.5100	133.3077
			3144	0.5150	133.3077
			3144 & over	0.5850	353.4038

Where payee is eligible to receive leave loading and has claimed tax free threshold in Tax file number declaration Scale 2					
NO accumulated HELP & FS Debt			WITH accumulated HELP & FS Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
196	—	—	196	—	—
339	0.1514	29.7115	339	0.1514	29.7115
398	0.2523	63.9308	398	0.2523	63.9308
571	0.1665	29.7117	571	0.1665	29.7117
666	0.1867	41.2502	666	0.1867	41.2502
1219	0.3350	140.1502	829	0.3350	140.1502
1532	0.3150	115.7540	924	0.3950	140.1502
3455	0.3950	238.3387	1018	0.4000	140.1502
3455 & over	0.4650	480.2156	1072	0.4150	140.1502
			1152	0.4200	140.1502
			1219	0.4250	140.1502
			1248	0.4050	115.7540
			1314	0.4100	115.7540
			1446	0.4150	115.7540
			1532	0.4300	115.7540
			1541	0.5100	238.3387
			3455	0.5150	238.3387
			3455 & over	0.5850	480.2156

Foreign residents Scale 3					
NO accumulated HELP & FS Debt			WITH accumulated HELP & FS Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
673	0.2900	0.2900	673	0.2900	0.2900
1538	0.3000	6.7308	829	0.3000	6.7308
3461	0.3800	129.8077	924	0.3600	6.7308
3461 & over	0.4500	372.1154	1018	0.3650	6.7308
			1072	0.3800	6.7308
			1152	0.3850	6.7308
			1248	0.3900	6.7308
			1314	0.3950	6.7308
			1446	0.4000	6.7308
			1538	0.4150	6.7308
			1541	0.4950	129.8077
			3461	0.5000	129.8077
			3461 & over	0.5700	372.1154

Where payee claimed FULL exemption from Medicare levy in Medicare levy variation declaration Scale 5					
NO accumulated HELP & FS Debt			WITH accumulated HELP & FS Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
196	—	—	196	—	—
571	0.1514	29.7115	571	0.1514	29.7115
666	0.1716	41.2500	666	0.1716	41.2500
1219	0.3200	140.2423	829	0.3200	140.2423
1532	0.3000	115.8462	924	0.3800	140.2423
3455	0.3800	238.4308	1018	0.3850	140.2423
3455 & over	0.4500	480.3077	1072	0.4000	140.2423
			1152	0.4050	140.2423
			1219	0.4100	140.2423
			1248	0.3900	115.8462
			1314	0.3950	115.8462
			1446	0.4000	115.8462
			1532	0.4150	115.8462
			1541	0.4950	238.4308
			3455	0.5000	238.4308
			3455 & over	0.5700	480.3077

Where payee claimed HALF exemption from Medicare levy in Medicare levy variation declaration Scale 6					
NO accumulated HELP & FS Debt			WITH accumulated HELP & FS Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
196	—	—	196	—	—
572	0.1514	29.7115	572	0.1514	29.7115
666	0.2220	70.1202	666	0.2220	70.1202
673	0.3700	168.8048	673	0.3700	168.8048
1219	0.3275	140.1966	829	0.3275	140.1966
1532	0.3075	115.8004	924	0.3875	140.1966
3455	0.3875	238.3850	1018	0.3925	140.1966
3455 & over	0.4575	480.2620	1072	0.4075	140.1966
			1152	0.4125	140.1966
			1219	0.4175	140.1966
			1248	0.3975	115.8004
			1314	0.4025	115.8004
			1446	0.4075	115.8004
			1532	0.4225	115.8004
			1541	0.5025	238.3850
			3455	0.5075	238.3850
			3455 & over	0.5775	480.2620

Where payee not eligible to receive leave loading and has claimed tax free threshold Scale 7					
NO accumulated HELP & FS Debt			WITH accumulated HELP & FS Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
198	—	—	198	—	—
342	0.1500	29.7115	342	0.1500	29.7115
402	0.2500	63.9308	402	0.2500	63.9308
576	0.1650	29.7117	576	0.1650	29.7117
673	0.1850	41.2502	673	0.1850	41.2502
1225	0.3350	142.2117	829	0.3350	142.2117
1538	0.3150	117.6925	924	0.3950	142.2117
3461	0.3950	240.7694	1018	0.4000	142.2117
3461 & over	0.4650	483.0771	1072	0.4150	142.2117
			1152	0.4200	142.2117
			1225	0.4250	142.2117
			1248	0.4050	117.6925
			1314	0.4100	117.6925
			1446	0.4150	117.6925
			1538	0.4300	117.6925
			1541	0.5100	240.7694
			3461	0.5150	240.7694
			3461 & over	0.5850	483.0771

**!** The HELP debt and an accumulated Financial Supplement (FS) debt does not apply to Scale 4 (where the payee has not provided a Tax file number).

**SAMPLE DATA**

**Weekly withholding amounts incorporating HELP and SFSS components**

Weekly earnings	Amounts to be withheld					
	Scale 1 No tax-free threshold	Scale 2 With tax-free threshold with leave loading	Scale 3 Foreign resident	Scale 5 Full Medicare exemption	Scale 6 Half Medicare exemption	Scale 7 With tax-free threshold no leave loading
	\$	\$	\$	\$	\$	\$
195	32.00	—	57.00	—	—	—
196	32.00	—	57.00	—	—	—
197	33.00	—	57.00	—	—	—
198	33.00	—	57.00	—	—	—
258	43.00	9.00	75.00	9.00	9.00	9.00
259	43.00	10.00	75.00	10.00	10.00	9.00
338	61.00	22.00	98.00	22.00	22.00	21.00
339	62.00	22.00	98.00	22.00	22.00	21.00
341	62.00	22.00	99.00	22.00	22.00	22.00
342	62.00	23.00	99.00	22.00	22.00	22.00
354	65.00	26.00	103.00	24.00	24.00	25.00
355	65.00	26.00	103.00	24.00	24.00	25.00
397	80.00	36.00	115.00	31.00	31.00	36.00
398	80.00	37.00	115.00	31.00	31.00	36.00
401	81.00	37.00	116.00	31.00	31.00	37.00
402	81.00	37.00	117.00	31.00	31.00	37.00
511	118.00	56.00	148.00	48.00	48.00	55.00
512	149.00	56.00	148.00	48.00	48.00	55.00
570	172.00	65.00	165.00	57.00	57.00	65.00
571	172.00	66.00	166.00	57.00	57.00	65.00
572	173.00	66.00	166.00	57.00	57.00	65.00
573	173.00	66.00	166.00	57.00	57.00	65.00
575	174.00	66.00	167.00	58.00	58.00	65.00
576	174.00	66.00	167.00	58.00	58.00	65.00
606	186.00	72.00	176.00	63.00	65.00	71.00
607	189.00	72.00	176.00	63.00	65.00	71.00
665	213.00	83.00	193.00	73.00	78.00	82.00
666	213.00	83.00	193.00	73.00	78.00	82.00
672	215.00	85.00	195.00	75.00	80.00	83.00
673	216.00	86.00	195.00	75.00	81.00	84.00
700	227.00	95.00	204.00	84.00	89.00	93.00
701	238.00	95.00	204.00	84.00	90.00	93.00
754	260.00	113.00	220.00	101.00	107.00	111.00
755	264.00	113.00	220.00	102.00	107.00	111.00
828	294.00	138.00	242.00	125.00	131.00	135.00
829	295.00	188.00	292.00	175.00	181.00	186.00
834	297.00	190.00	294.00	177.00	183.00	188.00
835	302.00	190.00	294.00	177.00	184.00	188.00
907	332.00	219.00	320.00	205.00	212.00	216.00
908	333.00	219.00	321.00	205.00	212.00	217.00

Weekly earnings	Amounts to be withheld					
	Scale 1 No tax-free threshold	Scale 2 With tax-free threshold with leave loading	Scale 3 Foreign resident	Scale 5 Full Medicare exemption	Scale 6 Half Medicare exemption	Scale 7 With tax-free threshold no leave loading
	\$	\$	\$	\$	\$	\$
923	339.00	225.00	326.00	211.00	218.00	223.00
924	339.00	230.00	331.00	216.00	223.00	228.00
930	341.00	232.00	333.00	218.00	225.00	230.00
931	347.00	233.00	333.00	219.00	226.00	231.00
995	373.00	258.00	357.00	243.00	251.00	256.00
996	378.00	259.00	357.00	244.00	251.00	257.00
1017	387.00	267.00	365.00	252.00	259.00	265.00
1018	387.00	283.00	380.00	267.00	275.00	281.00
1071	409.00	305.00	401.00	289.00	297.00	303.00
1072	410.00	311.00	406.00	294.00	302.00	308.00
1127	433.00	334.00	428.00	317.00	325.00	332.00
1128	450.00	334.00	428.00	317.00	326.00	332.00
1151	460.00	344.00	437.00	326.00	335.00	342.00
1152	460.00	350.00	443.00	332.00	341.00	348.00
1218	489.00	378.00	469.00	360.00	369.00	376.00
1219	489.00	378.00	469.00	360.00	369.00	376.00
1220	489.00	379.00	469.00	360.00	370.00	377.00
1221	490.00	379.00	470.00	361.00	370.00	377.00
1222	490.00	380.00	470.00	361.00	370.00	378.00
1223	497.00	380.00	471.00	362.00	371.00	378.00
1224	498.00	380.00	471.00	362.00	371.00	378.00
1225	498.00	381.00	471.00	362.00	372.00	379.00
1247	509.00	390.00	480.00	371.00	380.00	388.00
1248	510.00	396.00	487.00	378.00	387.00	394.00
1313	543.00	423.00	512.00	403.00	413.00	421.00
1314	544.00	430.00	519.00	410.00	420.00	428.00
1445	611.00	484.00	572.00	463.00	473.00	482.00
1446	612.00	506.00	594.00	485.00	496.00	505.00
1531	656.00	543.00	629.00	520.00	531.00	541.00
1532	656.00	543.00	629.00	520.00	532.00	541.00
1537	659.00	546.00	632.00	523.00	534.00	544.00
1538	659.00	547.00	632.00	523.00	535.00	544.00
1540	660.00	548.00	633.00	524.00	536.00	545.00
1541	661.00	556.00	641.00	533.00	544.00	553.00
3143	1486.00	1381.00	1442.00	1334.00	1357.00	1378.00
3144	1486.00	1381.00	1443.00	1334.00	1358.00	1379.00
3454	1668.00	1541.00	1598.00	1489.00	1515.00	1539.00
3455	1668.00	1542.00	1598.00	1490.00	1516.00	1539.00
3460	1671.00	1544.00	1601.00	1492.00	1518.00	1542.00
3461	1672.00	1545.00	1601.00	1493.00	1519.00	1542.00

**Fortnightly withholding amounts incorporating HELP and SFSS components**

Fortnightly earnings	Amounts to be withheld					
	Scale 1 No tax-free threshold	Scale 2 With tax-free threshold with leave loading	Scale 3 Foreign resident	Scale 5 Full Medicare exemption	Scale 6 Half Medicare exemption	Scale 7 With tax-free threshold no leave loading
	\$	\$	\$	\$	\$	\$
390	64.00	—	114.00	—	—	—
392	64.00	—	114.00	—	—	—
394	66.00	—	114.00	—	—	—
396	66.00	—	114.00	—	—	—
516	86.00	18.00	150.00	18.00	18.00	18.00
518	86.00	20.00	150.00	20.00	20.00	18.00
676	122.00	44.00	196.00	44.00	44.00	42.00
678	124.00	44.00	196.00	44.00	44.00	42.00
682	124.00	44.00	198.00	44.00	44.00	44.00
684	124.00	46.00	198.00	44.00	44.00	44.00
708	130.00	52.00	206.00	48.00	48.00	50.00
710	130.00	52.00	206.00	48.00	48.00	50.00
794	160.00	72.00	230.00	62.00	62.00	72.00
796	160.00	74.00	230.00	62.00	62.00	72.00
802	162.00	74.00	232.00	62.00	62.00	74.00
804	162.00	74.00	234.00	62.00	62.00	74.00
1022	236.00	112.00	296.00	96.00	96.00	110.00
1024	298.00	112.00	296.00	96.00	96.00	110.00
1140	344.00	130.00	330.00	114.00	114.00	130.00
1142	344.00	132.00	332.00	114.00	114.00	130.00
1144	346.00	132.00	332.00	114.00	114.00	130.00
1146	346.00	132.00	332.00	114.00	114.00	130.00
1150	348.00	132.00	334.00	116.00	116.00	130.00
1152	348.00	132.00	334.00	116.00	116.00	130.00
1212	372.00	144.00	352.00	126.00	130.00	142.00
1214	378.00	144.00	352.00	126.00	130.00	142.00
1330	426.00	166.00	386.00	146.00	156.00	164.00
1332	426.00	166.00	386.00	146.00	156.00	164.00
1344	430.00	170.00	390.00	150.00	160.00	166.00
1346	432.00	172.00	390.00	150.00	162.00	168.00
1400	454.00	190.00	408.00	168.00	178.00	186.00
1402	476.00	190.00	408.00	168.00	180.00	186.00
1508	520.00	226.00	440.00	202.00	214.00	222.00
1510	528.00	226.00	440.00	204.00	214.00	222.00
1656	588.00	276.00	484.00	250.00	262.00	270.00
1658	590.00	276.00	584.00	350.00	362.00	372.00
1668	594.00	380.00	588.00	354.00	366.00	376.00
1670	604.00	380.00	588.00	354.00	368.00	376.00
1814	664.00	438.00	640.00	410.00	424.00	432.00
1816	666.00	438.00	642.00	410.00	424.00	434.00

Fortnightly earnings	Amounts to be withheld					
	Scale 1 No tax-free threshold	Scale 2 With tax-free threshold with leave loading	Scale 3 Foreign resident	Scale 5 Full Medicare exemption	Scale 6 Half Medicare exemption	Scale 7 With tax-free threshold no leave loading
	\$	\$	\$	\$	\$	\$
1846	678.00	450.00	652.00	422.00	436.00	446.00
1848	678.00	460.00	662.00	432.00	446.00	456.00
1860	682.00	464.00	666.00	436.00	450.00	460.00
1862	694.00	466.00	666.00	438.00	452.00	462.00
1990	746.00	516.00	714.00	486.00	502.00	512.00
1992	756.00	518.00	714.00	488.00	502.00	514.00
2034	774.00	534.00	730.00	504.00	518.00	530.00
2036	774.00	566.00	760.00	534.00	550.00	562.00
2142	818.00	610.00	802.00	578.00	594.00	606.00
2144	820.00	622.00	812.00	588.00	604.00	616.00
2254	866.00	668.00	856.00	634.00	650.00	664.00
2256	900.00	668.00	856.00	634.00	652.00	664.00
2302	920.00	688.00	874.00	652.00	670.00	684.00
2304	920.00	700.00	886.00	664.00	682.00	696.00
2436	978.00	756.00	938.00	720.00	738.00	752.00
2438	978.00	756.00	938.00	720.00	738.00	752.00
2440	978.00	758.00	938.00	720.00	740.00	754.00
2442	980.00	758.00	940.00	722.00	740.00	754.00
2444	980.00	760.00	940.00	722.00	740.00	756.00
2446	994.00	760.00	942.00	724.00	742.00	756.00
2448	996.00	760.00	942.00	724.00	742.00	756.00
2450	996.00	762.00	942.00	724.00	744.00	758.00
2494	1018.00	780.00	960.00	742.00	760.00	776.00
2496	1020.00	792.00	974.00	756.00	774.00	788.00
2626	1086.00	846.00	1024.00	806.00	826.00	842

**Monthly withholding amounts incorporating HELP and SFSS components**

Monthly earnings	Amounts to be withheld					
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6	Scale 7
	No tax-free threshold	With tax-free threshold with leave loading	Foreign resident	Full Medicare exemption	Half Medicare exemption	With tax-free threshold no leave loading
\$	\$	\$	\$	\$	\$	\$
<b>845.00</b>	139.00	—	247.00	—	—	—
<b>849.33</b>	139.00	—	247.00	—	—	—
<b>853.67</b>	143.00	—	247.00	—	—	—
<b>858.00</b>	143.00	—	247.00	—	—	—
<b>1118.00</b>	186.00	39.00	325.00	39.00	39.00	39.00
<b>1122.33</b>	186.00	43.00	325.00	43.00	43.00	39.00
<b>1464.67</b>	264.00	95.00	425.00	95.00	95.00	91.00
<b>1469.00</b>	269.00	95.00	425.00	95.00	95.00	91.00
<b>1477.67</b>	269.00	95.00	429.00	95.00	95.00	95.00
<b>1482.00</b>	269.00	100.00	429.00	95.00	95.00	95.00
<b>1534.00</b>	282.00	113.00	446.00	104.00	104.00	108.00
<b>1538.33</b>	282.00	113.00	446.00	104.00	104.00	108.00
<b>1720.33</b>	347.00	156.00	498.00	134.00	134.00	156.00
<b>1724.67</b>	347.00	160.00	498.00	134.00	134.00	156.00
<b>1737.67</b>	351.00	160.00	503.00	134.00	134.00	160.00
<b>1742.00</b>	351.00	160.00	507.00	134.00	134.00	160.00
<b>2214.33</b>	511.00	243.00	641.00	208.00	208.00	238.00
<b>2218.67</b>	646.00	243.00	641.00	208.00	208.00	238.00
<b>2470.00</b>	745.00	282.00	715.00	247.00	247.00	282.00
<b>2474.33</b>	745.00	286.00	719.00	247.00	247.00	282.00
<b>2478.67</b>	750.00	286.00	719.00	247.00	247.00	282.00
<b>2483.00</b>	750.00	286.00	719.00	247.00	247.00	282.00
<b>2491.67</b>	754.00	286.00	724.00	251.00	251.00	282.00
<b>2496.00</b>	754.00	286.00	724.00	251.00	251.00	282.00
<b>2626.00</b>	806.00	312.00	763.00	273.00	282.00	308.00
<b>2630.33</b>	819.00	312.00	763.00	273.00	282.00	308.00
<b>2881.67</b>	923.00	360.00	836.00	316.00	338.00	355.00
<b>2886.00</b>	923.00	360.00	836.00	316.00	338.00	355.00
<b>2912.00</b>	932.00	368.00	845.00	325.00	347.00	360.00
<b>2916.33</b>	936.00	373.00	845.00	325.00	351.00	364.00
<b>3033.33</b>	984.00	412.00	884.00	364.00	386.00	403.00
<b>3037.67</b>	1031.00	412.00	884.00	364.00	390.00	403.00
<b>3267.33</b>	1127.00	490.00	953.00	438.00	464.00	481.00
<b>3271.67</b>	1144.00	490.00	953.00	442.00	464.00	481.00
<b>3588.00</b>	1274.00	598.00	1049.00	542.00	568.00	585.00
<b>3592.33</b>	1278.00	815.00	1265.00	758.00	784.00	806.00
<b>3614.00</b>	1287.00	823.00	1274.00	767.00	793.00	815.00
<b>3618.33</b>	1309.00	823.00	1274.00	767.00	797.00	815.00
<b>3930.33</b>	1439.00	949.00	1387.00	888.00	919.00	936.00
<b>3934.67</b>	1443.00	949.00	1391.00	888.00	919.00	940.00

Monthly earnings	Amounts to be withheld					
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6	Scale 7
	No tax-free threshold	With tax-free threshold with leave loading	Foreign resident	Full Medicare exemption	Half Medicare exemption	With tax-free threshold no leave loading
\$	\$	\$	\$	\$	\$	\$
<b>3999.67</b>	1469.00	975.00	1413.00	914.00	945.00	966.00
<b>4004.00</b>	1469.00	997.00	1434.00	936.00	966.00	988.00
<b>4030.00</b>	1478.00	1005.00	1443.00	945.00	975.00	997.00
<b>4034.33</b>	1504.00	1010.00	1443.00	949.00	979.00	1001.00
<b>4311.67</b>	1616.00	1118.00	1547.00	1053.00	1088.00	1109.00
<b>4316.00</b>	1638.00	1122.00	1547.00	1057.00	1088.00	1114.00
<b>4407.00</b>	1677.00	1157.00	1582.00	1092.00	1122.00	1148.00
<b>4411.33</b>	1677.00	1226.00	1647.00	1157.00	1192.00	1218.00
<b>4641.00</b>	1772.00	1322.00	1738.00	1252.00	1287.00	1313.00
<b>4645.33</b>	1777.00	1348.00	1759.00	1274.00	1309.00	1335.00
<b>4883.67</b>	1876.00	1447.00	1855.00	1374.00	1408.00	1439.00
<b>4888.00</b>	1950.00	1447.00	1855.00	1374.00	1413.00	1439.00
<b>4987.67</b>	1993.00	1491.00	1894.00	1413.00	1452.00	1482.00
<b>4992.00</b>	1993.00	1517.00	1920.00	1439.00	1478.00	1508.00
<b>5278.00</b>	2119.00	1638.00	2032.00	1560.00	1599.00	1629.00
<b>5282.33</b>	2119.00	1638.00	2032.00	1560.00	1599.00	1629.00
<b>5286.67</b>	2119.00	1642.00	2032.00	1560.00	1603.00	1634.00
<b>5291.00</b>	2123.00	1642.00	2037.00	1564.00	1603.00	1634.00
<b>5295.33</b>	2123.00	1647.00	2037.00	1564.00	1603.00	1638.00
<b>5299.67</b>	2154.00	1647.00	2041.00	1569.00	1608.00	1638.00
<b>5304.00</b>	2158.00	1647.00	2041.00	1569.00	1608.00	1638.00
<b>5308.33</b>	2158.00	1651.00	2041.00	1569.00	1612.00	1642.00
<b>5403.67</b>	2206.00	1690.00	2080.00	1608.00	1647.00	1681.00
<b>5408.00</b>	2210.00	1716.00	2110.00	1638.00	1677.00	1707.00
<b>5689.67</b>	2353.00	1833.00	2219.00	1746.00	1790.00	1824.00
<b>5694.00</b>	2357.00	1863.00	2249.00	1777.00	1820.00	1855.00
<b>6261.67</b>	2648.00	2097.00	2479.00	2006.00	2050.00	2089.00
<b>6266.00</b>	2652.00	2193.00	2574.00	2102.00	2149.00	2188.00
<b>6634.33</b>	2843.00	2353.00	2726.00	2253.00	2301.00	2344.00
<b>6638.67</b>	2843.00	2353.00	2726.00	2253.00	2305.00	2344.00
<b>6660.33</b>	2856.00	2366.00	2739.00	2266.00	2314.00	2357.00
<b>6664.67</b>	2856.00	2370.00	2739.00	2266.00	2318.00	2357.00
<b>6673.33</b>	2860.00	2375.00	2743.00	2271.00	2323.00	2362.00
<b>6677.67</b>	2864.00	2409.00	2778.00	2310.00	2357.00	2396.00
<b>13619.67</b>	6439.00	5984.00	6249.00	5781.00	5880.00	5971.00
<b>13624.00</b>	6439.00	5984.00	6253.00	5781.00	5885.00	5976.00
<b>14967.33</b>	7228.00	6678.00	6925.00	6452.00	6565.00	6669.00
<b>14971.67</b>	7228.00	6682.00	6925.00	6457.00	6569.00	6669.00
<b>14993.33</b>	7241.00	6691.00	6938.00	6465.00	6578.00	6682.00
<b>14997.67</b>	7245.00	6695.00	6938.00	6470.00	6582.00	6682.00

ⓘ Withholding amounts incorporating HELP and SFSS components calculated by using the coefficients on page 3 may differ slightly from the sums of the amount shown in the PAYG, HELP and SFSS tax tables. The differences result from rounding.

---

**© COMMONWEALTH OF AUSTRALIA 2009**

This work is copyright. Apart from any use as permitted under the *Copyright Act 1968*, no part may be reproduced by any process without prior written permission from the Commonwealth. Requests and inquiries concerning reproduction and rights should be addressed to the Commonwealth Copyright Administration, Attorney-General's Department, 3-5 National Circuit, Barton ACT 2600 or posted at <http://www.ag.gov.au/cca>

**PUBLISHED BY**

Australian Taxation Office  
Canberra  
May 2009

**OUR COMMITMENT TO YOU**

We are committed to providing you with guidance you can rely on. 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 a more recent version on our website at [www.ato.gov.au](http://www.ato.gov.au) or contact us.

This publication was current at **May 2009**.

JS 13598