

# Tax table for senior Australians

Use for payments to aged pensioners and low income aged persons



**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 TABLE?

Use this table if you make payments to senior Australians who, at the end of the relevant financial year, are at least 65 years of age for males and 64 years for females.

For example, to be eligible for the year ending 30 June 2010, a male payee must be born on or before 30 June 1945, and a female payee must be born on or before 30 June 1946.

Department of Veterans' Affairs veterans receiving a service pension and/or war widows/widowers receiving an income support supplement need to be at least 60 years of age for males and 59 years for females.

This table applies to weekly payments (with no leave loading) including:

- salary, wages, allowances and leave loading paid to employees
- director's fees
- payments to labour hire workers
- 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)
- a non-superannuation income stream, and
- a superannuation income stream.

❗ This table can only apply if the payee has provided you with a *Withholding declaration* (NAT 3093) answering 'YES' to questions 5, 6 and 10, or a *Withholding declaration – short version for senior Australians* (NAT 5072) answering 'YES' to questions 5, 6 and 7.

## TAX FILE NUMBER (TFN) DECLARATIONS

The answers payees provide on a *Tax file number declaration* (NAT 3092) primarily determines 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 their 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* or *Annuity and superannuation pension declarations* that were valid at 30 June 2000, they will continue to be valid under PAYG.

## NO TFN PROVIDED

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

- quoted their TFN
- claimed an exemption from quoting, or
- advised that they have applied for a TFN or have 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 for any tax offsets or Medicare levy adjustment. Do not add amounts for Higher Education Loan Program (HELP) or Student Financial Supplement Scheme (SFSS).

## 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. See the following for more information.

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

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

## 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.

Use the 'Ready reckoner for tax offsets' on page 3 to convert the payee's annual tax offset entitlement into a weekly value. Deduct this amount from the amount shown in column 2 or 3 of the table beginning on page 4.

❗ Do not allow for any tax offsets if using column 4 or foreign resident rates, or when no TFN has been provided.

## MEDICARE LEVY ADJUSTMENT

To claim the Medicare levy adjustment available to some low income earners with dependants, a payee must lodge a *Medicare levy variation declaration* (NAT 0929) along with their *Tax file number declaration*.

➤ For instructions on how to work out the Medicare levy adjustment, use the *PAYG withholding – Medicare levy adjustment weekly tax table* (NAT 1010).

## 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 Find the payee's total weekly earnings in **column 1**.
- 3 Use the appropriate column to find the correct amount to withhold. If the payee is:
  - single, use **column 2**
  - a member of an illness-separated couple, use **column 3**
  - a member of a couple, use **column 4**.
- 4 If the payee is entitled to a tax offset or a Medicare levy adjustment, subtract its weekly value from the withholding amount found in step 3.

The formulas comprise linear equations of the form  $y = ax - b$ , where:

- **y** is the withholding amount expressed in dollars
- **x** is the weekly earnings rounded down to whole dollars plus 99 cents, and
- the value of the coefficients **a** and **b** for the formulas are shown in the relevant 'Values of the coefficients a and b for each set of formulas' tables below.

### EXAMPLE

A payee has weekly earnings of \$539.75. To work out the correct amount to withhold, use **column 1** and find \$539.

If the payee is:

- single, use **column 2** to find the correct amount to withhold = \$8.00
- a member of an illness-separated couple, use **column 3** to find the correct amount to withhold = \$12.00
- a member of a couple, use **column 4** to find the correct amount to withhold = \$26.00.

### USING FORMULAS

This section should be read with the *PAYG withholding – Statement of formulas for calculating amounts to be withheld* (NAT 1004).

Withholding amounts shown in this table can be expressed in a mathematical form. If you have developed your own payroll software package, you can use the following formulas and the coefficients outlined below.

### ACCOUNTING SOFTWARE

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

### 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.

! Where no TFN has been provided, cents are ignored when withholding amounts are calculated.

### PAYG WITHHOLDING PUBLICATIONS

All PAYG withholding tax tables and other PAYG publications can be accessed quickly and easily from [www.ato.gov.au](http://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).

### VALUES OF THE COEFFICIENTS A AND B FOR EACH SET OF FORMULAS

SINGLE			ILLNESS-SEPARATED			MEMBER OF A COUPLE		
Weekly earnings (x) less than	a	b	Weekly earnings (x) less than	a	b	Weekly earnings (x) less than	a	b
\$483	—	—	\$459	—	—	\$403	—	—
\$574	0.1500	72.5962	\$550	0.1500	68.9423	\$493	0.1500	60.5192
\$675	0.3950	213.3668	\$574	0.2750	137.6923	\$574	0.2750	122.2500
\$917	0.4600	256.8929	\$675	0.3950	206.6673	\$675	0.3950	191.2250
\$1,225	0.3350	142.2117	\$863	0.4600	250.1934	\$740	0.4600	234.7511
\$1,538	0.3150	117.6925	\$1,225	0.3350	142.2117	\$1,225	0.3350	142.2117
\$3,461	0.3950	240.7694	\$1,538	0.3150	117.6925	\$1,538	0.3150	117.6925
\$3,461 & over	0.4650	483.0771	\$3,461	0.3950	240.7694	\$3,461	0.3950	240.7694
			\$3,461 & over	0.4650	483.0771	\$3,461 & over	0.4650	483.0771

### READY RECKONER FOR TAX OFFSETS

Amount claimed \$	Weekly value \$	Amount claimed \$	Weekly value \$	Amount claimed \$	Weekly value \$	Amount claimed \$	Weekly value \$	Amount claimed \$	Weekly value \$
1	—	20	—	200	4.00	1,000	19.00	1,800	34.00
2	—	30	1.00	300	6.00	1,100	21.00	1,900	36.00
3	—	40	1.00	338	6.00	1,173	22.00	2,000	38.00
4	—	50	1.00	400	8.00	1,200	23.00	2,243	43.00
5	—	57	1.00	500	10.00	1,300	25.00	2,500	48.00
6	—	60	1.00	600	11.00	1,400	27.00	3,000	57.00
7	—	70	1.00	700	13.00	1,500	29.00		
8	—	80	2.00	800	15.00	1,600	30.00		
9	—	90	2.00	823	16.00	1,645	31.00		
10	—	100	2.00	900	17.00	1,700	32.00		

If the exact tax offset amount claimed is not shown in the ready reckoner add the values for an appropriate combination.

**Example:** Tax offsets of \$422 claimed. Add values of \$400, \$20 and \$2 = \$8.00 + \$0.00 + \$0.00 = \$8.00. Therefore, reduce the amount to be withheld by \$8.00.

**TAX TABLE FOR AGED PENSIONERS AND LOW INCOME AGED PERSONS**

Amount to be withheld				Amount to be withheld				Amount to be withheld				Amount to be withheld			
Weekly earnings	Single	Illness separated	Member of a couple	Weekly earnings	Single	Illness separated	Member of a couple	Weekly earnings	Single	Illness separated	Member of a couple	Weekly earnings	Single	Illness separated	Member of a couple
1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
402	—	—	—	482	—	4.00	12.00	562	12.00	17.00	33.00	642	41.00	47.00	63.00
403	—	—	—	483	—	4.00	12.00	563	12.00	17.00	33.00	643	41.00	48.00	63.00
404	—	—	—	484	—	4.00	12.00	564	12.00	18.00	33.00	644	41.00	48.00	64.00
405	—	—	—	485	—	4.00	12.00	565	12.00	18.00	33.00	645	42.00	48.00	64.00
406	—	—	1.00	486	—	4.00	13.00	566	12.00	18.00	34.00	646	42.00	49.00	64.00
407	—	—	1.00	487	1.00	4.00	13.00	567	13.00	19.00	34.00	647	43.00	49.00	65.00
408	—	—	1.00	488	1.00	4.00	13.00	568	13.00	19.00	34.00	648	43.00	50.00	65.00
409	—	—	1.00	489	1.00	5.00	13.00	569	13.00	19.00	34.00	649	43.00	50.00	66.00
410	—	—	1.00	490	1.00	5.00	13.00	570	13.00	19.00	35.00	650	44.00	50.00	66.00
411	—	—	1.00	491	1.00	5.00	13.00	571	13.00	20.00	35.00	651	44.00	51.00	66.00
412	—	—	1.00	492	1.00	5.00	13.00	572	13.00	20.00	35.00	652	45.00	51.00	67.00
413	—	—	2.00	493	2.00	5.00	14.00	573	14.00	20.00	36.00	653	45.00	52.00	67.00
414	—	—	2.00	494	2.00	5.00	14.00	574	14.00	20.00	36.00	654	45.00	52.00	67.00
415	—	—	2.00	495	2.00	5.00	14.00	575	14.00	21.00	36.00	655	46.00	52.00	68.00
416	—	—	2.00	496	2.00	6.00	14.00	576	15.00	21.00	37.00	656	46.00	53.00	68.00
417	—	—	2.00	497	2.00	6.00	15.00	577	15.00	22.00	37.00	657	47.00	53.00	69.00
418	—	—	2.00	498	2.00	6.00	15.00	578	15.00	22.00	37.00	658	47.00	54.00	69.00
419	—	—	2.00	499	2.00	6.00	15.00	579	16.00	22.00	38.00	659	47.00	54.00	69.00
420	—	—	3.00	500	3.00	6.00	16.00	580	16.00	23.00	38.00	660	48.00	54.00	70.00
421	—	—	3.00	501	3.00	6.00	16.00	581	17.00	23.00	39.00	661	48.00	55.00	70.00
422	—	—	3.00	502	3.00	7.00	16.00	582	17.00	24.00	39.00	662	49.00	55.00	71.00
423	—	—	3.00	503	3.00	7.00	16.00	583	17.00	24.00	39.00	663	49.00	56.00	71.00
424	—	—	3.00	504	3.00	7.00	17.00	584	18.00	24.00	40.00	664	49.00	56.00	71.00
425	—	—	3.00	505	3.00	7.00	17.00	585	18.00	25.00	40.00	665	50.00	56.00	72.00
426	—	—	4.00	506	3.00	7.00	17.00	586	18.00	25.00	41.00	666	50.00	57.00	72.00
427	—	—	4.00	507	4.00	7.00	17.00	587	19.00	26.00	41.00	667	50.00	57.00	73.00
428	—	—	4.00	508	4.00	7.00	18.00	588	19.00	26.00	41.00	668	51.00	58.00	73.00
429	—	—	4.00	509	4.00	8.00	18.00	589	20.00	26.00	42.00	669	51.00	58.00	73.00
430	—	—	4.00	510	4.00	8.00	18.00	590	20.00	27.00	42.00	670	52.00	58.00	74.00
431	—	—	4.00	511	4.00	8.00	19.00	591	20.00	27.00	43.00	671	52.00	59.00	74.00
432	—	—	4.00	512	4.00	8.00	19.00	592	21.00	28.00	43.00	672	52.00	59.00	75.00
433	—	—	5.00	513	5.00	8.00	19.00	593	21.00	28.00	43.00	673	53.00	60.00	75.00
434	—	—	5.00	514	5.00	8.00	19.00	594	22.00	28.00	44.00	674	53.00	60.00	75.00
435	—	—	5.00	515	5.00	8.00	20.00	595	22.00	29.00	44.00	675	54.00	61.00	76.00
436	—	—	5.00	516	5.00	9.00	20.00	596	22.00	29.00	45.00	676	55.00	61.00	77.00
437	—	—	5.00	517	5.00	9.00	20.00	597	23.00	30.00	45.00	677	55.00	62.00	77.00
438	—	—	5.00	518	5.00	9.00	20.00	598	23.00	30.00	45.00	678	55.00	62.00	78.00
439	—	—	5.00	519	5.00	9.00	21.00	599	24.00	30.00	46.00	679	56.00	63.00	78.00
440	—	—	6.00	520	6.00	9.00	21.00	600	24.00	31.00	46.00	680	56.00	63.00	79.00
441	—	—	6.00	521	6.00	9.00	21.00	601	24.00	31.00	47.00	681	57.00	64.00	79.00
442	—	—	6.00	522	6.00	10.00	22.00	602	25.00	32.00	47.00	682	57.00	64.00	79.00
443	—	—	6.00	523	6.00	10.00	22.00	603	25.00	32.00	47.00	683	58.00	64.00	80.00
444	—	—	6.00	524	6.00	10.00	22.00	604	26.00	32.00	48.00	684	58.00	65.00	80.00
445	—	—	6.00	525	6.00	10.00	22.00	605	26.00	33.00	48.00	685	59.00	65.00	81.00
446	—	—	7.00	526	6.00	10.00	23.00	606	26.00	33.00	49.00	686	59.00	66.00	81.00
447	—	—	7.00	527	7.00	10.00	23.00	607	27.00	33.00	49.00	687	60.00	66.00	82.00
448	—	—	7.00	528	7.00	10.00	23.00	608	27.00	34.00	49.00	688	60.00	67.00	82.00
449	—	—	7.00	529	7.00	11.00	23.00	609	28.00	34.00	50.00	689	61.00	67.00	83.00
450	—	—	7.00	530	7.00	11.00	24.00	610	28.00	35.00	50.00	690	61.00	68.00	83.00
451	—	—	7.00	531	7.00	11.00	24.00	611	28.00	35.00	51.00	691	61.00	68.00	84.00
452	—	—	7.00	532	7.00	11.00	24.00	612	29.00	35.00	51.00	692	62.00	69.00	84.00
453	—	—	8.00	533	8.00	11.00	25.00	613	29.00	36.00	51.00	693	62.00	69.00	84.00
454	—	—	8.00	534	8.00	11.00	25.00	614	30.00	36.00	52.00	694	63.00	70.00	85.00
455	—	—	8.00	535	8.00	11.00	25.00	615	30.00	37.00	52.00	695	63.00	70.00	85.00
456	—	—	8.00	536	8.00	12.00	25.00	616	30.00	37.00	52.00	696	64.00	70.00	86.00
457	—	—	8.00	537	8.00	12.00	26.00	617	31.00	37.00	53.00	697	64.00	71.00	86.00
458	—	—	8.00	538	8.00	12.00	26.00	618	31.00	38.00	53.00	698	65.00	71.00	87.00
459	—	—	8.00	539	8.00	12.00	26.00	619	32.00	38.00	54.00	699	65.00	72.00	87.00
460	—	—	9.00	540	9.00	12.00	27.00	620	32.00	39.00	54.00	700	66.00	72.00	88.00
461	—	—	9.00	541	9.00	12.00	27.00	621	32.00	39.00	54.00	701	66.00	73.00	88.00
462	—	1.00	9.00	542	9.00	13.00	27.00	622	33.00	39.00	55.00	702	66.00	73.00	89.00
463	—	1.00	9.00	543	9.00	13.00	27.00	623	33.00	40.00	55.00	703	67.00	74.00	89.00
464	—	1.00	9.00	544	9.00	13.00	28.00	624	34.00	40.00	56.00	704	67.00	74.00	90.00
465	—	1.00	9.00	545	9.00	13.00	28.00	625	34.00	41.00	56.00	705	68.00	75.00	90.00
466	—	1.00	10.00	546	9.00	13.00	28.00	626	34.00	41.00	56.00	706	68.00	75.00	90.00
467	—	1.00	10.00	547	10.00	13.00	28.00	627	35.00	41.00	57.00	707	69.00	75.00	91.00
468	—	1.00	10.00	548	10.00	13.00	29.00	628	35.00	42.00	57.00	708	69.00	76.00	91.00
469	—	2.00	10.00	549	10.00	14.00	29.00	629	35.00	42.00	58.00	709	70.00	76.00	92.00
470	—	2.00	10.00	550	10.00	14.00	29.00	630	36.00	43.00	58.00	710	70.00	77.00	92.00
471	—	2.00	10.00	551	10.00	14.00	30.00	631	36.00	43.00	58.00	711	71.00	77.00	93.00
472	—	2.00	10.00	552	10.00	14.00	30.00	632	37.00	43.00	59.00	712	71.00	78.00	93.00
473	—	2.00	11.00	553	11.00	15.00	30.00	633	37.00	44.00	59.00	713	72.00	78.00	94.00
474	—	2.00	11.00	554	11.00	15.00	30.00	634	37.00	44.00	60.00	714	72.00	79.00	94.00
475	—	2.00	11.00	555	11.00	15.00	31.00	635	38.00	45.00	60.00	715	72.00	79.00	95.00
476	—	3.00	11.00	556	11.00	15.00	31.00	636	38.00	45.00	60.00	716	73.00	80.00	95.00
477	—	3.00	11.00	557	11.00	16.00	31.00	637	39.00	45.00	61.00	717	73.00	80.00	96.00
478	—	3.00	11.00	558	11.00	16.00	31.00	638	39.00	46.00	61.00	718	74.00	81.00	96.00
479	—	3.00	11.00	559	11.00	16.00	32.00	639	39.00	46.00	62.00	719	74.00	81.00	96.00
480	—	3.00	12.00	560	12.00	17.00	32.00	640	40.00	47.00	62.00	720	75.00	81.00	97.00
481	—	3.00	12.00	561	12.00	17.00	32.00	641	40.00	47.00	62.00	721	75.00	82.00	97.00

**TAX TABLE FOR AGED PENSIONERS AND LOW INCOME AGED PERSONS**

Amount to be withheld				Amount to be withheld				Amount to be withheld				Amount to be withheld			
Weekly earnings	Single	Illness separated	Member of a couple	Weekly earnings	Single	Illness separated	Member of a couple	Weekly earnings	Single	Illness separated	Member of a couple	Weekly earnings	Single	Illness separated	Member of a couple
1 \$	2 \$	3 \$	4 \$	1 \$	2 \$	3 \$	4 \$	1 \$	2 \$	3 \$	4 \$	1 \$	2 \$	3 \$	4 \$
722	76.00	82.00	98.00	802	112.00	119.00	127.00	882	149.00	154.00	154.00	962	180.00	180.00	180.00
723	76.00	83.00	98.00	803	113.00	120.00	127.00	883	150.00	154.00	154.00	963	181.00	181.00	181.00
724	77.00	83.00	99.00	804	113.00	120.00	127.00	884	150.00	154.00	154.00	964	181.00	181.00	181.00
725	77.00	84.00	99.00	805	114.00	121.00	128.00	885	151.00	155.00	155.00	965	181.00	181.00	181.00
726	78.00	84.00	100.00	806	114.00	121.00	128.00	886	151.00	155.00	155.00	966	182.00	182.00	182.00
727	78.00	85.00	100.00	807	115.00	121.00	128.00	887	152.00	155.00	155.00	967	182.00	182.00	182.00
728	78.00	85.00	101.00	808	115.00	122.00	129.00	888	152.00	156.00	156.00	968	182.00	182.00	182.00
729	79.00	86.00	101.00	809	116.00	122.00	129.00	889	153.00	156.00	156.00	969	183.00	183.00	183.00
730	79.00	86.00	102.00	810	116.00	123.00	129.00	890	153.00	156.00	156.00	970	183.00	183.00	183.00
731	80.00	87.00	102.00	811	117.00	123.00	130.00	891	153.00	157.00	157.00	971	183.00	183.00	183.00
732	80.00	87.00	102.00	812	117.00	124.00	130.00	892	154.00	157.00	157.00	972	184.00	184.00	184.00
733	81.00	87.00	103.00	813	118.00	124.00	130.00	893	154.00	157.00	157.00	973	184.00	184.00	184.00
734	81.00	88.00	103.00	814	118.00	125.00	131.00	894	155.00	158.00	158.00	974	184.00	184.00	184.00
735	82.00	88.00	104.00	815	118.00	125.00	131.00	895	155.00	158.00	158.00	975	185.00	185.00	185.00
736	82.00	89.00	104.00	816	119.00	126.00	131.00	896	156.00	158.00	158.00	976	185.00	185.00	185.00
737	83.00	89.00	105.00	817	119.00	126.00	132.00	897	156.00	159.00	159.00	977	185.00	185.00	185.00
738	83.00	90.00	105.00	818	120.00	127.00	132.00	898	157.00	159.00	159.00	978	186.00	186.00	186.00
739	84.00	90.00	106.00	819	120.00	127.00	132.00	899	157.00	159.00	159.00	979	186.00	186.00	186.00
740	84.00	91.00	106.00	820	121.00	127.00	133.00	900	158.00	160.00	160.00	980	186.00	186.00	186.00
741	84.00	91.00	106.00	821	121.00	128.00	133.00	901	158.00	160.00	160.00	981	187.00	187.00	187.00
742	85.00	92.00	107.00	822	122.00	128.00	133.00	902	158.00	160.00	160.00	982	187.00	187.00	187.00
743	85.00	92.00	107.00	823	122.00	129.00	134.00	903	159.00	161.00	161.00	983	187.00	187.00	187.00
744	86.00	93.00	107.00	824	123.00	129.00	134.00	904	159.00	161.00	161.00	984	188.00	188.00	188.00
745	86.00	93.00	108.00	825	123.00	130.00	134.00	905	160.00	161.00	161.00	985	188.00	188.00	188.00
746	87.00	93.00	108.00	826	124.00	130.00	135.00	906	160.00	162.00	162.00	986	188.00	188.00	188.00
747	87.00	94.00	108.00	827	124.00	131.00	135.00	907	161.00	162.00	162.00	987	189.00	189.00	189.00
748	88.00	94.00	109.00	828	124.00	131.00	135.00	908	161.00	162.00	162.00	988	189.00	189.00	189.00
749	88.00	95.00	109.00	829	125.00	132.00	136.00	909	162.00	163.00	163.00	989	189.00	189.00	189.00
750	89.00	95.00	109.00	830	125.00	132.00	136.00	910	162.00	163.00	163.00	990	190.00	190.00	190.00
751	89.00	96.00	110.00	831	126.00	133.00	137.00	911	163.00	163.00	163.00	991	190.00	190.00	190.00
752	89.00	96.00	110.00	832	126.00	133.00	137.00	912	163.00	164.00	164.00	992	190.00	190.00	190.00
753	90.00	97.00	110.00	833	127.00	133.00	137.00	913	164.00	164.00	164.00	993	191.00	191.00	191.00
754	90.00	97.00	111.00	834	127.00	134.00	138.00	914	164.00	164.00	164.00	994	191.00	191.00	191.00
755	91.00	98.00	111.00	835	128.00	134.00	138.00	915	164.00	165.00	165.00	995	191.00	191.00	191.00
756	91.00	98.00	111.00	836	128.00	135.00	138.00	916	165.00	165.00	165.00	996	192.00	192.00	192.00
757	92.00	98.00	112.00	837	129.00	135.00	139.00	917	165.00	165.00	165.00	997	192.00	192.00	192.00
758	92.00	99.00	112.00	838	129.00	136.00	139.00	918	166.00	166.00	166.00	998	192.00	192.00	192.00
759	93.00	99.00	112.00	839	130.00	136.00	139.00	919	166.00	166.00	166.00	999	193.00	193.00	193.00
760	93.00	100.00	113.00	840	130.00	137.00	140.00	920	166.00	166.00	166.00	1000	193.00	193.00	193.00
761	94.00	100.00	113.00	841	130.00	137.00	140.00	921	167.00	167.00	167.00	1001	193.00	193.00	193.00
762	94.00	101.00	113.00	842	131.00	138.00	140.00	922	167.00	167.00	167.00	1002	194.00	194.00	194.00
763	95.00	101.00	114.00	843	131.00	138.00	141.00	923	167.00	167.00	167.00	1003	194.00	194.00	194.00
764	95.00	102.00	114.00	844	132.00	139.00	141.00	924	168.00	168.00	168.00	1004	194.00	194.00	194.00
765	95.00	102.00	114.00	845	132.00	139.00	141.00	925	168.00	168.00	168.00	1005	195.00	195.00	195.00
766	96.00	103.00	115.00	846	133.00	139.00	142.00	926	168.00	168.00	168.00	1006	195.00	195.00	195.00
767	96.00	103.00	115.00	847	133.00	140.00	142.00	927	169.00	169.00	169.00	1007	195.00	195.00	195.00
768	97.00	104.00	115.00	848	134.00	140.00	142.00	928	169.00	169.00	169.00	1008	196.00	196.00	196.00
769	97.00	104.00	116.00	849	134.00	141.00	143.00	929	169.00	169.00	169.00	1009	196.00	196.00	196.00
770	98.00	104.00	116.00	850	135.00	141.00	143.00	930	170.00	170.00	170.00	1010	196.00	196.00	196.00
771	98.00	105.00	116.00	851	135.00	142.00	143.00	931	170.00	170.00	170.00	1011	197.00	197.00	197.00
772	99.00	105.00	117.00	852	135.00	142.00	144.00	932	170.00	170.00	170.00	1012	197.00	197.00	197.00
773	99.00	106.00	117.00	853	136.00	143.00	144.00	933	171.00	171.00	171.00	1013	197.00	197.00	197.00
774	100.00	106.00	117.00	854	136.00	143.00	144.00	934	171.00	171.00	171.00	1014	198.00	198.00	198.00
775	100.00	107.00	118.00	855	137.00	144.00	145.00	935	171.00	171.00	171.00	1015	198.00	198.00	198.00
776	101.00	107.00	118.00	856	137.00	144.00	145.00	936	172.00	172.00	172.00	1016	198.00	198.00	198.00
777	101.00	108.00	118.00	857	138.00	144.00	145.00	937	172.00	172.00	172.00	1017	199.00	199.00	199.00
778	101.00	108.00	119.00	858	138.00	145.00	146.00	938	172.00	172.00	172.00	1018	199.00	199.00	199.00
779	102.00	109.00	119.00	859	139.00	145.00	146.00	939	173.00	173.00	173.00	1019	199.00	199.00	199.00
780	102.00	109.00	119.00	860	139.00	146.00	146.00	940	173.00	173.00	173.00	1020	200.00	200.00	200.00
781	103.00	110.00	120.00	861	140.00	146.00	147.00	941	173.00	173.00	173.00	1021	200.00	200.00	200.00
782	103.00	110.00	120.00	862	140.00	147.00	147.00	942	174.00	174.00	174.00	1022	200.00	200.00	200.00
783	104.00	110.00	120.00	863	141.00	147.00	147.00	943	174.00	174.00	174.00	1023	201.00	201.00	201.00
784	104.00	111.00	121.00	864	141.00	148.00	148.00	944	174.00	174.00	174.00	1024	201.00	201.00	201.00
785	105.00	111.00	121.00	865	141.00	148.00	148.00	945	175.00	175.00	175.00	1025	201.00	201.00	201.00
786	105.00	112.00	121.00	866	142.00	148.00	148.00	946	175.00	175.00	175.00	1026	202.00	202.00	202.00
787	106.00	112.00	122.00	867	142.00	149.00	149.00	947	175.00	175.00	175.00	1027	202.00	202.00	202.00
788	106.00	113.00	122.00	868	143.00	149.00	149.00	948	176.00	176.00	176.00	1028	202.00	202.00	202.00
789	107.00	113.00	122.00	869	143.00	149.00	149.00	949	176.00	176.00	176.00	1029	203.00	203.00	203.00
790	107.00	114.00	123.00	870	144.00	150.00	150.00	950	176.00	176.00	176.00	1030	203.00	203.00	203.00
791	107.00	114.00	123.00	871	144.00	150.00	150.00	951	177.00	177.00	177.00	1031	204.00	204.00	204.00
792	108.00	115.00	123.00	872	145.00	150.00	150.00	952	177.00	177.00	177.00	1032	204.00		





**TAX TABLE FOR AGED PENSIONERS AND LOW INCOME AGED PERSONS**

Weekly earnings	Amount to be withheld			Weekly earnings	Amount to be withheld			Weekly earnings	Amount to be withheld			Weekly earnings	Amount to be withheld		
	Single	Illness separated	Member of a couple		Single	Illness separated	Member of a couple		Single	Illness separated	Member of a couple		Single	Illness separated	Member of a couple
1 \$	2 \$	3 \$	4 \$	1 \$	2 \$	3 \$	4 \$	1 \$	2 \$	3 \$	4 \$	1 \$	2 \$	3 \$	4 \$
1682	424.00	424.00	424.00	1722	440.00	440.00	440.00	1762	456.00	456.00	456.00	1802	471.00	471.00	471.00
1683	424.00	424.00	424.00	1723	440.00	440.00	440.00	1763	456.00	456.00	456.00	1803	472.00	472.00	472.00
1684	425.00	425.00	425.00	1724	441.00	441.00	441.00	1764	456.00	456.00	456.00	1804	472.00	472.00	472.00
1685	425.00	425.00	425.00	1725	441.00	441.00	441.00	1765	457.00	457.00	457.00	1805	473.00	473.00	473.00
1686	426.00	426.00	426.00	1726	441.00	441.00	441.00	1766	457.00	457.00	457.00	1806	473.00	473.00	473.00
1687	426.00	426.00	426.00	1727	442.00	442.00	442.00	1767	458.00	458.00	458.00	1807	473.00	473.00	473.00
1688	426.00	426.00	426.00	1728	442.00	442.00	442.00	1768	458.00	458.00	458.00	1808	474.00	474.00	474.00
1689	427.00	427.00	427.00	1729	443.00	443.00	443.00	1769	458.00	458.00	458.00	1809	474.00	474.00	474.00
1690	427.00	427.00	427.00	1730	443.00	443.00	443.00	1770	459.00	459.00	459.00	1810	475.00	475.00	475.00
1691	428.00	428.00	428.00	1731	443.00	443.00	443.00	1771	459.00	459.00	459.00	1811	475.00	475.00	475.00
1692	428.00	428.00	428.00	1732	444.00	444.00	444.00	1772	460.00	460.00	460.00	1812	475.00	475.00	475.00
1693	428.00	428.00	428.00	1733	444.00	444.00	444.00	1773	460.00	460.00	460.00	1813	476.00	476.00	476.00
1694	429.00	429.00	429.00	1734	445.00	445.00	445.00	1774	460.00	460.00	460.00	1814	476.00	476.00	476.00
1695	429.00	429.00	429.00	1735	445.00	445.00	445.00	1775	461.00	461.00	461.00	1815	477.00	477.00	477.00
1696	430.00	430.00	430.00	1736	445.00	445.00	445.00	1776	461.00	461.00	461.00	1816	477.00	477.00	477.00
1697	430.00	430.00	430.00	1737	446.00	446.00	446.00	1777	462.00	462.00	462.00	1817	477.00	477.00	477.00
1698	430.00	430.00	430.00	1738	446.00	446.00	446.00	1778	462.00	462.00	462.00	1818	478.00	478.00	478.00
1699	431.00	431.00	431.00	1739	447.00	447.00	447.00	1779	462.00	462.00	462.00	1819	478.00	478.00	478.00
1700	431.00	431.00	431.00	1740	447.00	447.00	447.00	1780	463.00	463.00	463.00	1820	479.00	479.00	479.00
1701	432.00	432.00	432.00	1741	447.00	447.00	447.00	1781	463.00	463.00	463.00	1821	479.00	479.00	479.00
1702	432.00	432.00	432.00	1742	448.00	448.00	448.00	1782	464.00	464.00	464.00	1822	479.00	479.00	479.00
1703	432.00	432.00	432.00	1743	448.00	448.00	448.00	1783	464.00	464.00	464.00	1823	480.00	480.00	480.00
1704	433.00	433.00	433.00	1744	449.00	449.00	449.00	1784	464.00	464.00	464.00	1824	480.00	480.00	480.00
1705	433.00	433.00	433.00	1745	449.00	449.00	449.00	1785	465.00	465.00	465.00	1825	480.00	480.00	480.00
1706	433.00	433.00	433.00	1746	449.00	449.00	449.00	1786	465.00	465.00	465.00	1826	481.00	481.00	481.00
1707	434.00	434.00	434.00	1747	450.00	450.00	450.00	1787	465.00	465.00	465.00	1827	481.00	481.00	481.00
1708	434.00	434.00	434.00	1748	450.00	450.00	450.00	1788	466.00	466.00	466.00	1828	482.00	482.00	482.00
1709	435.00	435.00	435.00	1749	450.00	450.00	450.00	1789	466.00	466.00	466.00	1829	482.00	482.00	482.00
1710	435.00	435.00	435.00	1750	451.00	451.00	451.00	1790	467.00	467.00	467.00	1830	482.00	482.00	482.00
1711	435.00	435.00	435.00	1751	451.00	451.00	451.00	1791	467.00	467.00	467.00	1831	483.00	483.00	483.00
1712	436.00	436.00	436.00	1752	452.00	452.00	452.00	1792	467.00	467.00	467.00	1832	483.00	483.00	483.00
1713	436.00	436.00	436.00	1753	452.00	452.00	452.00	1793	468.00	468.00	468.00	1833	484.00	484.00	484.00
1714	437.00	437.00	437.00	1754	452.00	452.00	452.00	1794	468.00	468.00	468.00	1834	484.00	484.00	484.00
1715	437.00	437.00	437.00	1755	453.00	453.00	453.00	1795	469.00	469.00	469.00	1835	484.00	484.00	484.00
1716	437.00	437.00	437.00	1756	453.00	453.00	453.00	1796	469.00	469.00	469.00				
1717	438.00	438.00	438.00	1757	454.00	454.00	454.00	1797	469.00	469.00	469.00				
1718	438.00	438.00	438.00	1758	454.00	454.00	454.00	1798	470.00	470.00	470.00				
1719	439.00	439.00	439.00	1759	454.00	454.00	454.00	1799	470.00	470.00	470.00				
1720	439.00	439.00	439.00	1760	455.00	455.00	455.00	1800	471.00	471.00	471.00				
1721	439.00	439.00	439.00	1761	455.00	455.00	455.00	1801	471.00	471.00	471.00				

- Where the payee earns more than \$1,835 but less than \$3,461, withhold \$484 plus 39.50 cents for each \$1 of earnings in excess of \$1,835.
- Where the payee earns more than \$3,460, withhold \$1,127 plus 46.50 cents for each \$1 of earnings in excess of \$3,460.

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

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PUBLISHED BY

Australian Taxation Office  
Canberra  
May 2009

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

JS 13599