

Statement of formulas for calculating Student Financial Supplement Scheme (SFSS) component

Including coefficients for calculating weekly withholding amounts incorporating SFSS component



**FOR PAYMENTS MADE ON
OR AFTER 1 JULY 2010.**



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
- use the PAYG tax withheld calculator on our website to calculate tax to withhold from payments made to payees.



WHO SHOULD USE THIS SCHEDULE?

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

Formulas and coefficients are used for calculating weekly withholding amounts for payees who have an accumulated Financial Supplement debt.

WHEN SHOULD THE SFSS COMPONENT BE CALCULATED?

You will need to calculate the Student Financial Supplement Scheme (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:
 - \$863 or more if paid weekly
 - \$1,726 or more if paid fortnightly
 - \$3,739.67 or more if paid monthly, or
 - \$11,219 or more if paid quarterly.

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

- \$546 or more if paid weekly
- \$1,092 or more if paid fortnightly
- \$2,366 or more if paid monthly, or
- \$7,098 or more if paid quarterly.

The SFSS component is to be withheld from all earnings, including taxable allowances, bonuses and commissions.

⚠ Do not withhold any amount for SFSS from lump sum termination payments.

USING FORMULAS

Withholding amounts shown in the SFSS tax tables (weekly, fortnightly and monthly) can be expressed in a mathematical form. If you have developed your own payroll software package, you can use the formulas and coefficients outlined below.

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

- y is the weekly SFSS component
- x is the weekly earnings – or weekly equivalent of earnings – rounded down to whole dollars plus 99 cents, and
- the value of the coefficient a is as shown in the tables below.

Tax-free threshold claimed

Weekly earnings – x \$	Component rate – a %
0 to 862.99	0
863.00 to 1,059.99	2
1,060.00 to 1,504.99	3
1,505.00 & over	4

No tax-free threshold claimed

Weekly earnings – x \$	Component rate – a %
0 to 545.99	0
546.00 to 742.99	2
743.00 to 1,186.99	3
1,187.00 & over	4

These rates apply to the total earnings of the payee.

CALCULATING THE FORTNIGHTLY, MONTHLY OR QUARTERLY SFSS COMPONENT

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

- fortnightly – divide the sum of the fortnightly earnings by two, (ignoring cents in the result) and add 99 cents
- monthly – take the sum of the monthly earnings. If this amount ends in 33 cents, add one cent and multiply this amount by 3 divided by 13, (ignoring cents in the result) and add 99 cents, or
- quarterly – divide the sum of the quarterly earnings by 13, (ignoring cents in the result) and add 99 cents.

Then calculate fortnightly, monthly or quarterly SFSS components as follows:

- fortnightly components – determine the rounded weekly SFSS component applicable to the weekly equivalent of earnings. Multiply this amount by two
- monthly components – determine the rounded weekly SFSS component applicable to the weekly equivalent of earnings. Multiply this amount by 13 divided by 3 and round the result to the nearest dollar, or
- quarterly components – determine the rounded weekly SFSS component applicable to the weekly equivalent of earnings. Multiply this amount by 13.

ROUNDING OF COMPONENT AMOUNTS

Round SFSS components 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.

EXAMPLES

- 1 Payee has claimed the tax-free threshold and has weekly earnings of \$909.62.
SFSS component = $\$909.99 \times 2\% = \18.00 rounded to the nearest dollar.
- 2 Payee has claimed the tax-free threshold and has fortnightly earnings of \$1,870.68.
Weekly equivalent of \$1,870.68 = \$935.99 (\$1,870.68 divided by two, ignoring cents and adding 99 cents).
Weekly SFSS component = $\$935.99 \times 2\% = \19.00 rounded to the nearest dollar.
Fortnightly SFSS component = $\$38.00$ ($\$19.00 \times 2$).
- 3 Payee has claimed the tax-free threshold and has monthly earnings of \$5,060.83.
Weekly equivalent of \$5,060.83 = \$1,167.99 ($\$5,060.83 \times 3/13$, ignoring cents and adding 99 cents).
Weekly SFSS component = $\$1,167.99 \times 3\% = \35.00 rounded to the nearest dollar.
Monthly SFSS component = $\$152.00$ ($\$35.00 \times 13/3$, rounded to the nearest dollar).

ACCOUNTING SOFTWARE

Software written in accordance with the formulas in this schedule 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.

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 2010, the maximum amount of LITO will increase from \$1,350 to \$1,500.

**COEFFICIENTS FOR CALCULATION OF WEEKLY WITHHOLDING AMOUNTS
INCORPORATING SFSS COMPONENT**

A payee's total withholding, including the SFSS component, can be calculated using the coefficients stated below. They 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 2010.

! If two payees are taxed using a particular scale – for example, Scale 2 – but only one of them has an accumulated Financial Supplement debt, you will need to set up two separate scales in your payroll system, one of which incorporates the SFSS component and one that does not. For example, name one 'Scale 2' and the other 'Scale 22'.

The SFSS component does 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 FS Debt			WITH accumulated 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
394	0.2204	14.3827	394	0.2204	14.3827
980	0.3350	59.5615	546	0.3350	59.5615
1221	0.3150	39.9462	743	0.3550	59.5615
3144	0.3850	125.4269	980	0.3650	59.5615
3144 & over	0.4650	376.9654	1187	0.3450	39.9462
			1221	0.3550	39.9462
			3144	0.4250	125.4269
			3144 & over	0.5050	376.9654

Where payee is eligible to receive leave loading and has claimed tax free threshold in Tax file number declaration Scale 2					
NO accumulated FS Debt			WITH accumulated FS Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
205	—	—	205	—	—
352	0.1513	31.1538	352	0.1513	31.1538
414	0.2522	66.7077	414	0.2522	66.7077
571	0.1664	31.1548	571	0.1664	31.1548
705	0.1866	42.6933	705	0.1866	42.6933
1291	0.3350	147.3625	863	0.3350	147.3625
1532	0.3150	121.5240	1060	0.3550	147.3625
3455	0.3850	228.7856	1291	0.3650	147.3625
3455 & over	0.4650	505.2163	1505	0.3450	121.5240
			1532	0.3550	121.5240
			3455	0.4250	228.7856
			3455 & over	0.5050	505.2163

Foreign residents Scale 3					
NO accumulated FS Debt			WITH accumulated FS Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
711	0.2900	0.2900	711	0.2900	0.2900
1538	0.3000	7.1154	863	0.3000	7.1154
3461	0.3700	114.8077	1060	0.3200	7.1154
3461 & over	0.4500	391.7308	1505	0.3300	7.1154
			1538	0.3400	7.1154
			3461	0.4100	114.8077
			3461 & over	0.4900	391.7308

Where payee claimed FULL exemption from Medicare levy in Medicare levy variation declaration Scale 5					
NO accumulated FS Debt			WITH accumulated FS Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
205	—	—	205	—	—
571	0.1513	31.1538	571	0.1513	31.1538
705	0.1715	42.6923	705	0.1715	42.6923
1291	0.3200	147.4538	863	0.3200	147.4538
1532	0.3000	121.6154	1060	0.3400	147.4538
3455	0.3700	228.8769	1291	0.3500	147.4538
3455 & over	0.4500	505.3077	1505	0.3300	121.6154
			1532	0.3400	121.6154
			3455	0.4100	228.8769
			3455 & over	0.4900	505.3077

Where payee claimed HALF exemption from Medicare levy in Medicare levy variation declaration Scale 6					
NO accumulated FS Debt			WITH accumulated FS Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
205	—	—	205	—	—
571	0.1513	31.1538	571	0.1513	31.1538
594	0.1715	42.6923	594	0.1715	42.6923
699	0.2219	72.6885	699	0.2219	72.6885
705	0.1790	42.6925	705	0.1790	42.6925
1291	0.3275	147.4078	863	0.3275	147.4078
1532	0.3075	121.5694	1060	0.3475	147.4078
3455	0.3775	228.8309	1291	0.3575	147.4078
3455 & over	0.4575	505.2617	1505	0.3375	121.5694
			1532	0.3475	121.5694
			3455	0.4175	228.8309
			3455 & over	0.4975	505.2617

Where payee not eligible to receive leave loading and has claimed tax free threshold Scale 7					
NO accumulated FS Debt			WITH accumulated FS Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
207	—	—	207	—	—
355	0.1500	31.1538	355	0.1500	31.1538
418	0.2500	66.7077	418	0.2500	66.7077
576	0.1650	31.1548	576	0.1650	31.1548
711	0.1850	42.6933	711	0.1850	42.6933
1298	0.3350	149.4240	863	0.3350	149.4240
1538	0.3150	123.4625	1060	0.3550	149.4240
3461	0.3850	231.1548	1298	0.3650	149.4240
3461 & over	0.4650	508.0779	1505	0.3450	123.4625
			1538	0.3550	123.4625
			3461	0.4250	231.1548
			3461 & over	0.5050	508.0779

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

SAMPLE DATA – WITH TAX-FREE THRESHOLD

Weekly earnings	Weekly SFSS component	Fortnightly earnings	Fortnightly SFSS component	Monthly earnings	Monthly SFSS component
\$	\$	\$	\$	\$	\$
863	17.00	1726	34.00	3739.67	74.00
864	17.00	1728	34.00	3744.00	74.00
929	19.00	1858	38.00	4025.67	82.00
930	19.00	1860	38.00	4030.00	82.00
993	20.00	1986	40.00	4303.00	87.00
994	20.00	1988	40.00	4307.33	87.00
1059	21.00	2118	42.00	4589.00	91.00
1060	32.00	2120	64.00	4593.33	139.00
1061	32.00	2122	64.00	4597.67	139.00
1171	35.00	2342	70.00	5074.33	152.00
1172	35.00	2344	70.00	5078.67	152.00
1282	38.00	2564	76.00	5555.33	165.00
1283	39.00	2566	78.00	5559.67	169.00
1393	42.00	2786	84.00	6036.33	182.00
1394	42.00	2788	84.00	6040.67	182.00
1395	42.00	2790	84.00	6045.00	182.00
1504	45.00	3008	90.00	6517.33	195.00
1505	60.00	3010	120.00	6521.67	260.00
1506	60.00	3012	120.00	6526.00	260.00
1625	65.00	3250	130.00	7041.67	282.00
1626	65.00	3252	130.00	7046.00	282.00

SAMPLE DATA

Weekly withholding amounts incorporating SFSS component

Weekly 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
\$	\$	\$	\$	\$	\$	\$
204	34.00	—	59.00	—	—	—
205	34.00	—	59.00	—	—	—
206	34.00	—	60.00	—	—	—
207	34.00	—	60.00	—	—	—
258	43.00	8.00	75.00	8.00	8.00	8.00
259	43.00	8.00	75.00	8.00	8.00	8.00
351	63.00	22.00	102.00	22.00	22.00	22.00
352	63.00	22.00	102.00	22.00	22.00	22.00
354	64.00	23.00	103.00	23.00	23.00	22.00
355	64.00	23.00	103.00	23.00	23.00	22.00
393	72.00	33.00	114.00	28.00	28.00	32.00
394	73.00	33.00	114.00	29.00	29.00	32.00
413	79.00	38.00	120.00	31.00	31.00	37.00
414	79.00	38.00	120.00	32.00	32.00	37.00
417	80.00	38.00	121.00	32.00	32.00	38.00
418	81.00	39.00	121.00	32.00	32.00	38.00
545	123.00	60.00	158.00	51.00	51.00	59.00
546	135.00	60.00	158.00	52.00	52.00	59.00
570	143.00	64.00	165.00	55.00	55.00	63.00
571	143.00	64.00	166.00	55.00	55.00	63.00
575	145.00	65.00	167.00	56.00	56.00	64.00
576	145.00	65.00	167.00	56.00	56.00	64.00
593	151.00	68.00	172.00	59.00	59.00	67.00
594	152.00	68.00	172.00	59.00	59.00	67.00
698	189.00	88.00	202.00	77.00	82.00	87.00
699	189.00	88.00	203.00	77.00	83.00	87.00
704	191.00	89.00	204.00	78.00	84.00	88.00
705	191.00	89.00	204.00	78.00	84.00	88.00
710	193.00	91.00	206.00	80.00	85.00	89.00

Weekly 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
\$	\$	\$	\$	\$	\$	\$
711	193.00	91.00	206.00	80.00	86.00	89.00
742	204.00	102.00	216.00	90.00	96.00	99.00
743	212.00	102.00	216.00	91.00	96.00	100.00
862	255.00	142.00	252.00	129.00	135.00	140.00
863	256.00	159.00	269.00	146.00	153.00	157.00
979	298.00	201.00	306.00	186.00	193.00	198.00
980	298.00	201.00	307.00	186.00	193.00	199.00
1059	326.00	229.00	332.00	213.00	221.00	227.00
1060	326.00	240.00	343.00	224.00	232.00	238.00
1186	370.00	286.00	385.00	268.00	277.00	284.00
1187	382.00	286.00	385.00	268.00	277.00	284.00
1220	394.00	298.00	396.00	280.00	289.00	296.00
1221	394.00	299.00	396.00	280.00	289.00	297.00
1290	423.00	324.00	419.00	304.00	314.00	322.00
1291	424.00	324.00	419.00	305.00	314.00	322.00
1297	426.00	326.00	421.00	307.00	317.00	324.00
1298	427.00	327.00	422.00	307.00	317.00	325.00
1504	514.00	398.00	490.00	375.00	386.00	396.00
1505	515.00	413.00	505.00	390.00	402.00	411.00
1531	526.00	422.00	514.00	399.00	411.00	420.00
1532	526.00	423.00	514.00	400.00	411.00	421.00
1537	528.00	425.00	516.00	402.00	413.00	423.00
1538	529.00	425.00	516.00	402.00	414.00	423.00
3143	1211.00	1107.00	1174.00	1060.00	1084.00	1105.00
3144	1211.00	1108.00	1175.00	1061.00	1084.00	1105.00
3454	1368.00	1240.00	1302.00	1188.00	1214.00	1237.00
3455	1368.00	1240.00	1302.00	1188.00	1214.00	1238.00
3460	1371.00	1243.00	1304.00	1191.00	1217.00	1240.00
3461	1371.00	1243.00	1305.00	1191.00	1217.00	1240.00

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

Fortnightly withholding amounts incorporating SFSS component

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
\$	\$	\$	\$	\$	\$	\$
408	68.00	—	118.00	—	—	—
410	68.00	—	118.00	—	—	—
412	68.00	—	120.00	—	—	—
414	68.00	—	120.00	—	—	—
516	86.00	16.00	150.00	16.00	16.00	16.00
518	86.00	16.00	150.00	16.00	16.00	16.00
702	126.00	44.00	204.00	44.00	44.00	44.00
704	126.00	44.00	204.00	44.00	44.00	44.00
708	128.00	46.00	206.00	46.00	46.00	44.00
710	128.00	46.00	206.00	46.00	46.00	44.00
786	144.00	66.00	228.00	56.00	56.00	64.00
788	146.00	66.00	228.00	58.00	58.00	64.00
826	158.00	76.00	240.00	62.00	62.00	74.00
828	158.00	76.00	240.00	64.00	64.00	74.00
834	160.00	76.00	242.00	64.00	64.00	76.00
836	162.00	78.00	242.00	64.00	64.00	76.00
1090	246.00	120.00	316.00	102.00	102.00	118.00
1092	270.00	120.00	316.00	104.00	104.00	118.00
1140	286.00	128.00	330.00	110.00	110.00	126.00
1142	286.00	128.00	332.00	110.00	110.00	126.00
1150	290.00	130.00	334.00	112.00	112.00	128.00
1152	290.00	130.00	334.00	112.00	112.00	128.00
1186	302.00	136.00	344.00	118.00	118.00	134.00
1188	304.00	136.00	344.00	118.00	118.00	134.00
1396	378.00	176.00	404.00	154.00	164.00	174.00
1398	378.00	176.00	406.00	154.00	166.00	174.00
1408	382.00	178.00	408.00	156.00	168.00	176.00
1410	382.00	178.00	408.00	156.00	168.00	176.00
1420	386.00	182.00	412.00	160.00	170.00	178.00

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
\$	\$	\$	\$	\$	\$	\$
1422	386.00	182.00	412.00	160.00	172.00	178.00
1484	408.00	204.00	432.00	180.00	192.00	198.00
1486	424.00	204.00	432.00	182.00	192.00	200.00
1724	510.00	284.00	504.00	258.00	270.00	280.00
1726	512.00	318.00	538.00	292.00	306.00	314.00
1958	596.00	402.00	612.00	372.00	386.00	396.00
1960	596.00	402.00	614.00	372.00	386.00	398.00
2118	652.00	458.00	664.00	426.00	442.00	454.00
2120	652.00	480.00	686.00	448.00	464.00	476.00
2372	740.00	572.00	770.00	536.00	554.00	568.00
2374	764.00	572.00	770.00	536.00	554.00	568.00
2440	788.00	596.00	792.00	560.00	578.00	592.00
2442	788.00	598.00	792.00	560.00	578.00	594.00
2580	846.00	648.00	838.00	608.00	628.00	644.00
2582	848.00	648.00	838.00	610.00	628.00	644.00
2594	852.00	652.00	842.00	614.00	634.00	648.00
2596	854.00	654.00	844.00	614.00	634.00	650.00
3008	1028.00	796.00	980.00	750.00	772.00	792.00
3010	1030.00	826.00	1010.00	780.00	804.00	822.00
3062	1052.00	844.00	1028.00	798.00	822.00	840.00
3064	1052.00	846.00	1028.00	800.00	822.00	842.00
3074	1056.00	850.00	1032.00	804.00	826.00	846.00
3076	1058.00	850.00	1032.00	804.00	828.00	846.00
6286	2422.00	2214.00	2348.00	2120.00	2168.00	2210.00
6288	2422.00	2216.00	2350.00	2122.00	2168.00	2210.00
6908	2736.00	2480.00	2604.00	2376.00	2428.00	2474.00
6910	2736.00	2480.00	2604.00	2376.00	2428.00	2476.00
6920	2742.00	2486.00	2608.00	2382.00	2434.00	2480.00
6922	2742.00	2486.00	2610.00	2382.00	2434.00	2480.00

Monthly withholding amounts incorporating SFSS component

Monthly 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
\$	\$	\$	\$	\$	\$	\$
884.00	147.00	—	256.00	—	—	—
888.33	147.00	—	256.00	—	—	—
892.67	147.00	—	260.00	—	—	—
897.00	147.00	—	260.00	—	—	—
1118.00	186.00	35.00	325.00	35.00	35.00	35.00
1122.33	186.00	35.00	325.00	35.00	35.00	35.00
1521.00	273.00	95.00	442.00	95.00	95.00	95.00
1525.33	273.00	95.00	442.00	95.00	95.00	95.00
1534.00	277.00	100.00	446.00	100.00	100.00	95.00
1538.33	277.00	100.00	446.00	100.00	100.00	95.00
1703.00	312.00	143.00	494.00	121.00	121.00	139.00
1707.33	316.00	143.00	494.00	126.00	126.00	139.00
1789.67	342.00	165.00	520.00	134.00	134.00	160.00
1794.00	342.00	165.00	520.00	139.00	139.00	160.00
1807.00	347.00	165.00	524.00	139.00	139.00	165.00
1811.33	351.00	169.00	524.00	139.00	139.00	165.00
2361.67	533.00	260.00	685.00	221.00	221.00	256.00
2366.00	585.00	260.00	685.00	225.00	225.00	256.00
2470.00	620.00	277.00	715.00	238.00	238.00	273.00
2474.33	620.00	277.00	719.00	238.00	238.00	273.00
2491.67	628.00	282.00	724.00	243.00	243.00	277.00
2496.00	628.00	282.00	724.00	243.00	243.00	277.00
2569.67	654.00	295.00	745.00	256.00	256.00	290.00
2574.00	659.00	295.00	745.00	256.00	256.00	290.00
3024.67	819.00	381.00	875.00	334.00	355.00	377.00
3029.00	819.00	381.00	880.00	334.00	360.00	377.00
3050.67	828.00	386.00	884.00	338.00	364.00	381.00
3055.00	828.00	386.00	884.00	338.00	364.00	381.00
3076.67	836.00	394.00	893.00	347.00	368.00	386.00

Monthly 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
\$	\$	\$	\$	\$	\$	\$
3081.00	836.00	394.00	893.00	347.00	373.00	386.00
3215.33	884.00	442.00	936.00	390.00	416.00	429.00
3219.67	919.00	442.00	936.00	394.00	416.00	433.00
3735.33	1105.00	615.00	1092.00	559.00	585.00	607.00
3739.67	1109.00	689.00	1166.00	633.00	663.00	680.00
4242.33	1291.00	871.00	1326.00	806.00	836.00	858.00
4246.67	1291.00	871.00	1330.00	806.00	836.00	862.00
4589.00	1413.00	992.00	1439.00	923.00	958.00	984.00
4593.33	1413.00	1040.00	1486.00	971.00	1005.00	1031.00
5139.33	1603.00	1239.00	1668.00	1161.00	1200.00	1231.00
5143.67	1655.00	1239.00	1668.00	1161.00	1200.00	1231.00
5286.67	1707.00	1291.00	1716.00	1213.00	1252.00	1283.00
5291.00	1707.00	1296.00	1716.00	1213.00	1252.00	1287.00
5590.00	1833.00	1404.00	1816.00	1317.00	1361.00	1395.00
5594.33	1837.00	1404.00	1816.00	1322.00	1361.00	1395.00
5620.33	1846.00	1413.00	1824.00	1330.00	1374.00	1404.00
5624.67	1850.00	1417.00	1829.00	1330.00	1374.00	1408.00
6517.33	2227.00	1725.00	2123.00	1625.00	1673.00	1716.00
6521.67	2232.00	1790.00	2188.00	1690.00	1742.00	1781.00
6634.33	2279.00	1829.00	2227.00	1729.00	1781.00	1820.00
6638.67	2279.00	1833.00	2227.00	1733.00	1781.00	1824.00
6660.33	2288.00	1842.00	2236.00	1742.00	1790.00	1833.00
6664.67	2292.00	1842.00	2236.00	1742.00	1794.00	1833.00
13619.67	5248.00	4797.00	5087.00	4593.00	4697.00	4788.00
13624.00	5248.00	4801.00	5092.00	4598.00	4697.00	4788.00
14967.33	5928.00	5373.00	5642.00	5148.00	5261.00	5360.00
14971.67	5928.00	5373.00	5642.00	5148.00	5261.00	5365.00
14993.33	5941.00	5386.00	5651.00	5161.00	5274.00	5373.00
14997.67	5941.00	5386.00	5655.00	5161.00	5274.00	5373.00

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