

# Calculating Higher Education Loan Program in conjunction with Student Financial Supplement Scheme

The coefficients in this table should be used in conjunction with the *Statement of formulas of calculating amounts to be withheld* (NAT 1004).



**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](http://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 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 (FS) debt.

## FORMULAS FOR CALCULATING THE HELP AND SFSS 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).

## FORTNIGHTLY, MONTHLY OR QUARTERLY WITHHOLDING AMOUNTS

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

## 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:
  - \$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 HELP 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.

## 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:
  - \$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 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.

## 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 CALCULATING WEEKLY WITHHOLDING AMOUNTS INCORPORATING HELP AND SFSS COMPONENTS

The coefficients stated below should be used in accordance with the method explained 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 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 HELP and SFSS components and the other won't. For example, name one 'Scale 2' and the other 'Scale 22'. The HELP and SFSS 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
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	644	0.3950	59.5615
3144	0.3850	125.4269	743	0.4000	59.5615
3144 & over	0.4650	376.9654	798	0.4150	59.5615
			882	0.4200	59.5615
			980	0.4250	59.5615
			982	0.4050	39.9462
			1050	0.4100	39.9462
			1187	0.4150	39.9462
			1221	0.4300	39.9462
			1286	0.5000	125.4269
			3144	0.5050	125.4269
			3144 & over	0.5850	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 HELP & FS Debt			WITH accumulated HELP & 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	962	0.3950	147.3625
3455	0.3850	228.7856	1060	0.4000	147.3625
3455 & over	0.4650	505.2163	1116	0.4150	147.3625
			1199	0.4200	147.3625
			1291	0.4250	147.3625
			1299	0.4050	121.5240
			1367	0.4100	121.5240
			1505	0.4150	121.5240
			1532	0.4300	121.5240
			1604	0.5000	228.7856
			3455	0.5050	228.7856
			3455 & over	0.5850	505.2163

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
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	962	0.3600	7.1154
3461 & over	0.4500	391.7308	1060	0.3650	7.1154
			1116	0.3800	7.1154
			1199	0.3850	7.1154
			1299	0.3900	7.1154
			1367	0.3950	7.1154
			1505	0.4000	7.1154
			1538	0.4150	7.1154
			1604	0.4850	114.8077
			3461	0.4900	114.8077
			3461 & over	0.5700	391.7308

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
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	962	0.3800	147.4538
3455	0.3700	228.8769	1060	0.3850	147.4538
3455 & over	0.4500	505.3077	1116	0.4000	147.4538
			1199	0.4050	147.4538
			1291	0.4100	147.4538
			1299	0.3900	121.6154
			1367	0.3950	121.6154
			1505	0.4000	121.6154
			1532	0.4150	121.6154
			1604	0.4850	228.8769
			3455	0.4900	228.8769
			3455 & over	0.5700	505.3077

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
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	962	0.3875	147.4078
3455	0.3775	228.8309	1060	0.3925	147.4078
3455 & over	0.4575	505.2617	1116	0.4075	147.4078
			1199	0.4125	147.4078
			1291	0.4175	147.4078
			1299	0.3975	121.5694
			1367	0.4025	121.5694
			1505	0.4075	121.5694
			1532	0.4225	121.5694
			1604	0.4925	228.8309
			3455	0.4975	228.8309
			3455 & over	0.5775	505.2617

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
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	962	0.3950	149.4240
3461	0.3850	231.1548	1060	0.4000	149.4240
3461 & over	0.4650	508.0779	1116	0.4150	149.4240
			1199	0.4200	149.4240
			1298	0.4250	149.4240
			1299	0.4050	123.4625
			1367	0.4100	123.4625
			1505	0.4150	123.4625
			1538	0.4300	123.4625
			1604	0.5000	231.1548
			3461	0.5050	231.1548
			3461 & over	0.5850	508.0779

**!** 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
	\$	\$	\$	\$	\$	\$
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	156.00	60.00	158.00	52.00	52.00	59.00
570	166.00	64.00	165.00	55.00	55.00	63.00
571	166.00	64.00	166.00	55.00	55.00	63.00
575	168.00	65.00	167.00	56.00	56.00	64.00
576	168.00	65.00	167.00	56.00	56.00	64.00
593	175.00	68.00	172.00	59.00	59.00	67.00
594	175.00	68.00	172.00	59.00	59.00	67.00
643	195.00	77.00	186.00	68.00	70.00	76.00
644	198.00	78.00	187.00	68.00	70.00	77.00
698	220.00	88.00	202.00	77.00	82.00	87.00
699	220.00	88.00	203.00	77.00	83.00	87.00
704	222.00	89.00	204.00	78.00	84.00	88.00
705	223.00	89.00	204.00	78.00	84.00	88.00
710	225.00	91.00	206.00	80.00	85.00	89.00
711	225.00	91.00	206.00	80.00	86.00	89.00
742	238.00	102.00	216.00	90.00	96.00	99.00
743	249.00	102.00	216.00	91.00	96.00	100.00
797	272.00	120.00	232.00	108.00	114.00	118.00
798	276.00	120.00	233.00	108.00	114.00	118.00
862	303.00	142.00	252.00	129.00	135.00	140.00
863	303.00	142.00	252.00	129.00	135.00	140.00
881	311.00	201.00	310.00	188.00	194.00	199.00
882	316.00	201.00	311.00	188.00	195.00	199.00

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
	\$	\$	\$	\$	\$	\$
961	349.00	233.00	339.00	218.00	225.00	231.00
962	350.00	238.00	344.00	223.00	231.00	236.00
979	357.00	245.00	351.00	230.00	237.00	243.00
980	357.00	245.00	351.00	230.00	238.00	243.00
981	358.00	245.00	351.00	231.00	238.00	243.00
982	363.00	246.00	352.00	231.00	238.00	244.00
1049	391.00	273.00	376.00	257.00	265.00	271.00
1050	396.00	273.00	376.00	257.00	265.00	271.00
1059	400.00	277.00	380.00	261.00	269.00	275.00
1060	400.00	293.00	396.00	277.00	285.00	291.00
1115	423.00	316.00	417.00	299.00	307.00	314.00
1116	424.00	322.00	423.00	305.00	313.00	320.00
1186	453.00	351.00	450.00	333.00	342.00	349.00
1187	471.00	352.00	450.00	334.00	343.00	350.00
1198	476.00	356.00	454.00	338.00	347.00	354.00
1199	476.00	363.00	461.00	345.00	354.00	361.00
1220	485.00	372.00	469.00	353.00	362.00	369.00
1221	486.00	372.00	469.00	354.00	363.00	370.00
1285	518.00	399.00	494.00	380.00	389.00	397.00
1286	525.00	400.00	495.00	380.00	390.00	398.00
1290	527.00	401.00	496.00	382.00	392.00	399.00
1291	527.00	402.00	497.00	382.00	392.00	400.00
1297	530.00	404.00	499.00	385.00	394.00	402.00
1298	531.00	405.00	499.00	385.00	395.00	403.00
1299	531.00	411.00	506.00	392.00	402.00	410.00
1366	565.00	439.00	533.00	418.00	429.00	437.00
1367	565.00	446.00	540.00	426.00	436.00	444.00
1504	635.00	503.00	595.00	480.00	492.00	501.00
1505	635.00	526.00	618.00	503.00	515.00	524.00
1531	648.00	537.00	629.00	514.00	526.00	535.00
1532	649.00	538.00	629.00	515.00	526.00	536.00
1537	651.00	540.00	631.00	517.00	529.00	538.00
1538	652.00	541.00	632.00	518.00	529.00	538.00
1603	685.00	573.00	663.00	549.00	561.00	571.00
1604	685.00	582.00	672.00	558.00	570.00	579.00
3143	1462.00	1359.00	1426.00	1312.00	1335.00	1357.00
3144	1463.00	1359.00	1426.00	1312.00	1336.00	1357.00
3454	1644.00	1516.00	1578.00	1464.00	1490.00	1514.00
3455	1645.00	1517.00	1579.00	1465.00	1491.00	1514.00
3461	1648.00	1520.00	1582.00	1468.00	1494.00	1517.00

**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
	\$	\$	\$	\$	\$	\$
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	312.00	120.00	316.00	104.00	104.00	118.00
1140	332.00	128.00	330.00	110.00	110.00	126.00
1142	332.00	128.00	332.00	110.00	110.00	126.00
1150	336.00	130.00	334.00	112.00	112.00	128.00
1152	336.00	130.00	334.00	112.00	112.00	128.00
1186	350.00	136.00	344.00	118.00	118.00	134.00
1188	350.00	136.00	344.00	118.00	118.00	134.00
1286	390.00	154.00	372.00	136.00	140.00	152.00
1288	396.00	156.00	374.00	136.00	140.00	154.00
1396	440.00	176.00	404.00	154.00	164.00	174.00
1398	440.00	176.00	406.00	154.00	166.00	174.00
1408	444.00	178.00	408.00	156.00	168.00	176.00
1410	446.00	178.00	408.00	156.00	168.00	176.00
1420	450.00	182.00	412.00	160.00	170.00	178.00
1422	450.00	182.00	412.00	160.00	172.00	178.00
1484	476.00	204.00	432.00	180.00	192.00	198.00
1486	498.00	204.00	432.00	182.00	192.00	200.00
1594	544.00	240.00	464.00	216.00	228.00	236.00
1596	552.00	240.00	466.00	216.00	228.00	236.00
1724	606.00	284.00	504.00	258.00	270.00	280.00
1726	606.00	388.00	508.00	362.00	374.00	384.00
1762	622.00	402.00	620.00	376.00	388.00	398.00
1764	632.00	402.00	622.00	376.00	390.00	398.00

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
	\$	\$	\$	\$	\$	\$
1922	698.00	466.00	678.00	436.00	450.00	462.00
1924	700.00	476.00	688.00	446.00	462.00	472.00
1958	714.00	490.00	702.00	460.00	474.00	486.00
1960	714.00	490.00	702.00	460.00	476.00	486.00
1962	716.00	490.00	702.00	462.00	476.00	486.00
1964	726.00	492.00	704.00	462.00	476.00	488.00
2098	782.00	546.00	752.00	514.00	530.00	542.00
2100	792.00	546.00	752.00	514.00	530.00	542.00
2118	800.00	554.00	760.00	522.00	538.00	550.00
2120	800.00	586.00	792.00	554.00	570.00	582.00
2230	846.00	632.00	834.00	598.00	614.00	628.00
2232	848.00	644.00	846.00	610.00	626.00	640.00
2372	906.00	702.00	900.00	666.00	684.00	698.00
2374	942.00	704.00	900.00	668.00	686.00	700.00
2396	952.00	712.00	908.00	676.00	694.00	708.00
2398	952.00	726.00	922.00	690.00	708.00	722.00
2440	970.00	744.00	938.00	706.00	724.00	738.00
2442	972.00	744.00	938.00	708.00	726.00	740.00
2570	1036.00	798.00	988.00	760.00	778.00	794.00
2572	1050.00	800.00	990.00	760.00	780.00	796.00
2580	1054.00	802.00	992.00	764.00	784.00	798.00
2582	1054.00	804.00	994.00	764.00	784.00	800.00
2594	1060.00	808.00	998.00	770.00	788.00	804.00
2596	1062.00	810.00	998.00	770.00	790.00	806.00
2598	1062.00	822.00	1012.00	784.00	804.00	820.00

## Monthly withholding amounts incorporating HELP and SFSS components

Monthly earnings	Amounts to be withheld						Monthly earnings	Amounts to be withheld					
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6	Scale 7		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		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>884.00</b>	147.00	—	256.00	—	—	—	<b>4164.33</b>	1512.00	1010.00	1469.00	945.00	975.00	1001.00
<b>888.33</b>	147.00	—	256.00	—	—	—	<b>4168.67</b>	1517.00	1031.00	1491.00	966.00	1001.00	1023.00
<b>892.67</b>	147.00	—	260.00	—	—	—	<b>4242.33</b>	1547.00	1062.00	1521.00	997.00	1027.00	1053.00
<b>897.00</b>	147.00	—	260.00	—	—	—	<b>4246.67</b>	1547.00	1062.00	1521.00	997.00	1031.00	1053.00
<b>1118.00</b>	186.00	35.00	325.00	35.00	35.00	35.00	<b>4251.00</b>	1551.00	1062.00	1521.00	1001.00	1031.00	1053.00
<b>1122.33</b>	186.00	35.00	325.00	35.00	35.00	35.00	<b>4255.33</b>	1573.00	1066.00	1525.00	1001.00	1031.00	1057.00
<b>1521.00</b>	273.00	95.00	442.00	95.00	95.00	95.00	<b>4545.67</b>	1694.00	1183.00	1629.00	1114.00	1148.00	1174.00
<b>1525.33</b>	273.00	95.00	442.00	95.00	95.00	95.00	<b>4550.00</b>	1716.00	1183.00	1629.00	1114.00	1148.00	1174.00
<b>1534.00</b>	277.00	100.00	446.00	100.00	100.00	95.00	<b>4589.00</b>	1733.00	1200.00	1647.00	1131.00	1166.00	1192.00
<b>1538.33</b>	277.00	100.00	446.00	100.00	100.00	95.00	<b>4593.33</b>	1733.00	1270.00	1716.00	1200.00	1235.00	1261.00
<b>1703.00</b>	312.00	143.00	494.00	121.00	121.00	139.00	<b>4831.67</b>	1833.00	1369.00	1807.00	1290.00	1330.00	1361.00
<b>1707.33</b>	316.00	143.00	494.00	126.00	126.00	139.00	<b>4836.00</b>	1837.00	1395.00	1833.00	1322.00	1356.00	1387.00
<b>1789.67</b>	342.00	165.00	520.00	134.00	134.00	160.00	<b>5139.33</b>	1963.00	1521.00	1950.00	1443.00	1482.00	1512.00
<b>1794.00</b>	342.00	165.00	520.00	139.00	139.00	160.00	<b>5143.67</b>	2041.00	1525.00	1950.00	1447.00	1486.00	1517.00
<b>1807.00</b>	347.00	165.00	524.00	139.00	139.00	165.00	<b>5191.33</b>	2063.00	1543.00	1967.00	1465.00	1504.00	1534.00
<b>1811.33</b>	351.00	169.00	524.00	139.00	139.00	165.00	<b>5195.67</b>	2063.00	1573.00	1998.00	1495.00	1534.00	1564.00
<b>2361.67</b>	533.00	260.00	685.00	221.00	221.00	256.00	<b>5286.67</b>	2102.00	1612.00	2032.00	1530.00	1569.00	1599.00
<b>2366.00</b>	676.00	260.00	685.00	225.00	225.00	256.00	<b>5291.00</b>	2106.00	1612.00	2032.00	1534.00	1573.00	1603.00
<b>2470.00</b>	719.00	277.00	715.00	238.00	238.00	273.00	<b>5568.33</b>	2245.00	1729.00	2141.00	1647.00	1686.00	1720.00
<b>2474.33</b>	719.00	277.00	719.00	238.00	238.00	273.00	<b>5572.67</b>	2275.00	1733.00	2145.00	1647.00	1690.00	1725.00
<b>2491.67</b>	728.00	282.00	724.00	243.00	243.00	277.00	<b>5590.00</b>	2284.00	1738.00	2149.00	1655.00	1699.00	1729.00
<b>2496.00</b>	728.00	282.00	724.00	243.00	243.00	277.00	<b>5594.33</b>	2284.00	1742.00	2154.00	1655.00	1699.00	1733.00
<b>2569.67</b>	758.00	295.00	745.00	256.00	256.00	290.00	<b>5620.33</b>	2297.00	1751.00	2162.00	1668.00	1707.00	1742.00
<b>2574.00</b>	758.00	295.00	745.00	256.00	256.00	290.00	<b>5624.67</b>	2301.00	1755.00	2162.00	1668.00	1712.00	1746.00
<b>2786.33</b>	845.00	334.00	806.00	295.00	303.00	329.00	<b>5629.00</b>	2301.00	1781.00	2193.00	1699.00	1742.00	1777.00
<b>2790.67</b>	858.00	338.00	810.00	295.00	303.00	334.00	<b>5919.33</b>	2448.00	1902.00	2310.00	1811.00	1859.00	1894.00
<b>3024.67</b>	953.00	381.00	875.00	334.00	355.00	377.00	<b>5923.67</b>	2448.00	1933.00	2340.00	1846.00	1889.00	1924.00
<b>3029.00</b>	953.00	381.00	880.00	334.00	360.00	377.00	<b>6517.33</b>	2752.00	2180.00	2578.00	2080.00	2132.00	2171.00
<b>3050.67</b>	962.00	386.00	884.00	338.00	364.00	381.00	<b>6521.67</b>	2752.00	2279.00	2678.00	2180.00	2232.00	2271.00
<b>3055.00</b>	966.00	386.00	884.00	338.00	364.00	381.00	<b>6634.33</b>	2808.00	2327.00	2726.00	2227.00	2279.00	2318.00
<b>3076.67</b>	975.00	394.00	893.00	347.00	368.00	386.00	<b>6638.67</b>	2812.00	2331.00	2726.00	2232.00	2279.00	2323.00
<b>3081.00</b>	975.00	394.00	893.00	347.00	373.00	386.00	<b>6660.33</b>	2821.00	2340.00	2734.00	2240.00	2292.00	2331.00
<b>3215.33</b>	1031.00	442.00	936.00	390.00	416.00	429.00	<b>6664.67</b>	2825.00	2344.00	2739.00	2245.00	2292.00	2331.00
<b>3219.67</b>	1079.00	442.00	936.00	394.00	416.00	433.00	<b>6946.33</b>	2968.00	2483.00	2873.00	2379.00	2431.00	2474.00
<b>3453.67</b>	1179.00	520.00	1005.00	468.00	494.00	511.00	<b>6950.67</b>	2968.00	2522.00	2912.00	2418.00	2470.00	2509.00
<b>3458.00</b>	1196.00	520.00	1010.00	468.00	494.00	511.00	<b>13619.67</b>	6335.00	5889.00	6179.00	5685.00	5785.00	5880.00
<b>3735.33</b>	1313.00	615.00	1092.00	559.00	585.00	607.00	<b>13624.00</b>	6340.00	5889.00	6179.00	5685.00	5789.00	5880.00
<b>3739.67</b>	1313.00	615.00	1092.00	559.00	585.00	607.00	<b>14967.33</b>	7124.00	6569.00	6838.00	6344.00	6457.00	6561.00
<b>3817.67</b>	1348.00	615.00	1117.00	584.00	610.00	632.00	<b>14971.67</b>	7128.00	6574.00	6842.00	6348.00	6461.00	6561.00
<b>3822.00</b>	1369.00	615.00	1117.00	584.00	610.00	632.00	<b>14976.00</b>	7141.00	6587.00	6855.00	6361.00	6474.00	6574.00

ⓘ 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.

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**PUBLISHED BY**

Australian Taxation Office  
Canberra  
May 2010

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This publication was current at **May 2010**.

JS 15572