



# Pay as you go (PAYG) Statement of formulas for calculating amounts to be withheld

## SCHEDULE 1 – A

For payments made on  
or after 1 JULY 2005

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*. The formulas stated in this schedule apply to withholding payments covered by Subdivisions 12-B (except sections 12-50 and 12-55) and 12-D of Schedule 1.

### Coefficients for calculation of amounts to be withheld (withholding amounts) from weekly payments

Where tax-free threshold NOT claimed in Tax file number declaration Scale 1			Where payee is eligible to receive leave loading and has claimed tax-free threshold Scale 2			Foreign residents Scale 3			Where tax file number not provided by payee Scale 4	
Weekly earnings (x) less than			Weekly earnings (x) less than			Weekly earnings (x) less than			Earnings	Tax rate
\$	a	b	\$	a	b	\$	a	b		
98	0.1650	0.1650	109	—	—	415	0.2900	0.2900	Resident \$1 & over	0.4850
894	0.3150	14.8765	301	0.1522	16.7186	1211	0.3000	4.4438		
1509	0.4350	122.1842	325	0.3553	77.8907	1826	0.4200	149.8285	Foreign resident \$1 & over	0.4700
1509 & over	0.4850	197.6650	409	0.1675	16.7438	1826 & over	0.4700	241.1746		
			1205	0.3150	77.1053					
			1820	0.4350	221.7515					
			1820 & over	0.4850	312.7899					

Where payee claimed FULL exemption from Medicare levy in Medicare levy variation declaration Scale 5			Where payee claimed HALF exemption from Medicare levy in Medicare levy variation declaration Scale 6			Where payee not eligible to receive leave loading and has claimed tax-free threshold Scale 7		
Weekly earnings (x) less than			Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b	\$	a	b
109	—	—	109	—	—	111	—	—
409	0.1522	16.7186	409	0.1522	16.7186	305	0.1500	16.7308
1205	0.3000	77.2029	509	0.3000	77.2029	330	0.3500	77.8923
1820	0.4200	221.8490	551	0.4000	128.1914	415	0.1650	16.7320
1820 & over	0.4700	312.8875	1205	0.3075	77.2043	1211	0.3150	79.0397
			1820	0.4275	221.8504	1826	0.4350	224.4243
			1820 & over	0.4775	312.8889	1826 & over	0.4850	315.7705

#### Notes:

- If you have 27 fortnightly, or 53 weekly pays in a financial year see page 2 for information on withholding additional amounts from payee earnings.
- For Scale 4 no coefficients are necessary. To calculate withholding, apply the tax rate to earnings, ignoring any cents.
- Scales 1, 2, 3, 5, 6 and 7 may be applied only where payees have provided their tax file number.
- Family tax benefit and tax offsets for dependants and zones may be allowed only where Scales 2, 5, 6 or 7 are applied.
- Scales 1, 2, 4, 6 and 7 incorporate the Medicare levy.
- For Scale 2 no Medicare levy is payable by a person whose taxable income for the year is \$15,902 (\$301 per week) or less. Where the taxable income exceeds \$15,902 but is less than \$17,191 (\$325 per week), the levy is shaded in at the rate of 20% of the excess over \$15,902. Where a person's taxable income is \$17,191 (\$325 per week) or more, Medicare is levied at the rate of 1.50% of total taxable income.
- The Medicare levy is also shaded in for Scales 6 and 7. The Medicare levy parameters for Scales 2, 6 and 7 are as follows:

#### Medicare levy parameters

	Scale 2		Scale 6		Scale 7	
	OLD	NEW	OLD	NEW	OLD	NEW
Weekly earnings threshold	294	301	497	509	298	305
Weekly earnings shade-in threshold	318	325	538	551	322	330
Medicare levy family threshold	25885	26514	25885	26514	26205	26834
Weekly family threshold divisor	52	52	52	52	52	52
Additional child	2406	2464	2406	2464	2406	2464
Shading out point multiplier	0.2000	0.2000	0.1000	0.1000	0.2000	0.2000
Shading out point divisor	0.1850	0.1850	0.0925	0.0925	0.1850	0.1850
Weekly levy adjustment factor	294.1400	301.2000	497.7900	509.8800	298.6300	305.8100
Medicare levy	0.0150	0.0150	0.0075	0.0075	0.0150	0.0150

## Introduction

Amounts to be withheld from payments made weekly, fortnightly, monthly and quarterly as set out in the relevant PAYG withholding tax tables can be calculated using the formulas and coefficients contained in this schedule.

Separate formulas apply to:

- payees who have claimed the tax-free threshold and are eligible to receive a leave loading
- payees who have claimed the tax-free threshold and are NOT eligible to receive a leave loading
- payees who have not claimed the tax-free threshold
- foreign residents
- payees claiming a full exemption from Medicare levy, and
- payees claiming a half exemption from Medicare levy.

For general information on PAYG withholding obligations and factors that may affect the amounts to be withheld refer to pages 9 and 10 of this schedule.

## Other formulas

Statements of formulas for other classes of payees are also available. These include:

- *PAYG withholding – statement of formulas for calculating HELP component* (NAT 2335)
- *PAYG withholding – statement of formulas for calculating SFSS component* (NAT 3305)
- *PAYG withholding – coefficients for calculating withholding amounts incorporating SFSS component and HECS or HELP component* (NAT 3539)
- *PAYG withholding – special tax table for individuals seasonally employed in the horticultural industry, including statement of formulas* (NAT 1013)
- *PAYG withholding – special tax table for individuals employed in the shearing industry, including statement of formulas* (NAT 1014)
- *PAYG withholding – special tax table for actors, variety artists and other entertainers* (NAT 1023)
- *PAYG withholding – special tax table for daily rate, including Medicare levy* (NAT 1024), and
- *PAYG withholding – special tax table for Senior Australians* (NAT 4466).

➤ See page 10 for other tax tables and publications available and how you can access them.

## Formulas

The formulas comprise linear equations of the form  $y = ax - b$ , where  $y$  is the weekly withholding amount expressed in dollars, and  $x$  is the number of whole dollars in the weekly earnings plus 99 cents. The values of the coefficients  $a$  and  $b$  for each set of formulas for each range of weekly earnings (or, in the case of fortnightly, monthly or quarterly earnings, the weekly equivalent of these amounts) are shown on page 1.

Please note that the formulas relate only to the calculation of withholding amounts before any family tax benefit (FTB), tax offset for dependants, Medicare adjustments, etc, are allowed. Instructions on the treatment of FTB, tax offsets and Medicare levy adjustments are shown on pages 3 and 4.

General information on withholding amounts, allowances, eligible termination payments and unused annual leave and long service leave payments on termination are found on pages 9 and 10. Sample data for verifying that the software program is calculating the correct withholding amounts and Medicare levy adjustments are shown on pages 5 to 8.

## Rounding of withholding amounts

Withholding amounts calculated as a result of applying the above formulas should be rounded to the nearest dollar. Values terminating in exactly 50 cents are rounded to the next higher dollar. This rounding should be done directly (that is, a preliminary rounding to the nearest cent should not be made).

Use these rounding rules across all scales, except Scale 4 (where tax file number not provided by payee). For Scale 4, cents are ignored when withholding amounts are calculated.

❗ Withholding amounts calculated using these formulas, where earnings exceed \$3,200 fortnightly, \$6,933.33 monthly or \$20,800 quarterly, may vary slightly to those calculated using the method set out in the footnote to the appropriate PAYG withholding tax table.

## When there are 53 pay periods in a financial year

Weekly payers may in some years pay their payees 53 times instead of the usual 52. As this schedule is based on 52 pays, the extra pay may result in insufficient amounts being withheld. Payers are asked to tell their payees when this occurs. Those payees who are concerned about a shortfall, may request their payer to withhold the additional amounts shown in the table below:

Weekly earnings \$	Additional withholding \$
420 to 1,199	1
1,200 to 1,799	4
1,800 and over	5

## When there are 27 pay periods in a financial year

Fortnightly payers may in some years pay their payees 27 times instead of the usual 26. As this schedule is based on 26 pays, the extra pay may result in insufficient amounts being withheld. Payers are asked to tell their payees when this occurs. Those payees who are concerned about a shortfall, may request their payer to withhold the additional amounts shown in the table below:

Fortnightly earnings \$	Additional withholding \$
840 to 2,399	5
2,400 to 3,599	16
3,600 and over	22

## Calculation of weekly earnings

The method of determining the weekly earnings ( $x$ ) for the purpose of applying the formulas is as follows:

### Example:

Weekly income	\$367.59
Add allowance subject to withholding	\$9.50
Ignore cents	\$377.00
Add 99 cents	\$0.99
Weekly earnings	\$377.99

## Fortnightly, monthly or quarterly withholding amounts

First calculate the weekly equivalent of fortnightly, monthly or quarterly earnings as follows:

- Where paid fortnightly, divide the sum of the fortnightly earnings and the amount of any allowances subject to withholding by 2. Ignore any cents in the result and then add 99 cents.
- Where paid 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 1 cent), multiply this amount by 3 and then divide by 13. Ignore any cents in the result and then add 99 cents.
- Where paid 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.

Fortnightly, monthly or quarterly withholding amounts can now be calculated as follows:

### ■ Fortnightly withholding amounts

Fortnightly withholding amounts are calculated by determining the rounded weekly withholding amount applicable to the weekly equivalent of earnings, before any adjustment for FTB or tax offsets, then multiplying the result by 2. (See page 3 for FTB and tax offsets).

### ■ Monthly withholding amounts

Monthly withholding amounts are calculated by determining the rounded weekly withholding amount applicable to the weekly equivalent of earnings, before any adjustment for FTB or tax offsets, then multiplying that amount by 13, dividing the product by 3 and rounding that result to the nearest dollar.

### ■ Quarterly withholding amounts

Quarterly withholding amounts are calculated by determining the rounded weekly withholding amount applicable to the weekly equivalent of earnings, before any adjustment for FTB or tax offsets, then multiplying the result by 13.

## Family tax benefit (FTB) and tax offsets

The withholding amount calculated using Scales 2, 5, 6 or 7 of the formulas is reduced as follows:

- **Weekly**  
1.9% of the total amount claimed at the FTB and tax offsets questions on the *Withholding declaration* (questions 8, 9 and 10 respectively), rounded to the nearest dollar.
- **Fortnightly**  
3.8% of the amount claimed at the FTB and tax offsets questions on the *Withholding declaration*, rounded to the nearest dollar.
- **Monthly**  
8.3% of the amount claimed at the FTB and tax offsets questions on the *Withholding declaration*, rounded to the nearest dollar.
- **Quarterly**  
25% of the amount claimed at the FTB and tax offsets questions on the *Withholding declaration*, rounded to the nearest dollar.

## Medicare levy adjustment

A Medicare levy adjustment is NOT to be allowed where withholding amounts have been calculated using Scales 1, 3, 4 or 5. The amount obtained using Scales 2, 6 or 7, after allowing for any FTB or tax offsets, is reduced by any amount of Medicare levy adjustment applicable.

### Payees entitled to adjustments

A payee who has lodged both a completed *Withholding declaration* and a *Medicare levy variation declaration*, and who has weekly earnings of:

- \$301 or more where Scale 2 is applied
  - \$509 or more where Scale 6 is applied, or
  - \$305 or more where Scale 7 is applied,
- is entitled to a Medicare levy adjustment if the payee answered:
- Yes to question 10 on the *Medicare levy variation declaration*, and
  - Yes to question 9, and/or question 12 on the *Medicare levy variation declaration*.

### How to calculate the Medicare levy adjustment

To calculate the Medicare levy adjustment, your software program will need to be able to distinguish those payees who have answered Yes to question 9 and No to question 12 of the *Medicare levy variation declaration* from those payees who have answered Yes to question 12. Where payees have answered Yes to question 12, the software must be able to store the number of dependants shown against this question on the declaration.

For payees with weekly earnings of:

- \$325 or more where Scale 2 is applied
- \$551 or more where Scale 6 is applied, or
- \$330 or more where Scale 7 is applied,

you will need to calculate the **weekly family threshold** and **shading out point**, before calculating the **weekly levy adjustment**.

❗ Values used in the calculations below may be regarded as variables.

### Weekly family threshold (WFT)

#### Scale 2 or Scale 6 applied

- Where a payee has answered Yes to question 9 and No to question 12 on the *Medicare levy variation declaration*:  
$$\text{WFT} = \$509.88 \text{ (} 26514 \div 52 \text{ rounded to the nearest cent).}$$
- Where a payee has answered Yes to question 12 on the *Medicare levy variation declaration*, you need to:
  - (a) multiply the number of children shown at question 12 by 2464 and add the result to 26514
  - (b) divide the result of (a) by 52, and
  - (c) round the result of (b) to the nearest cent.

**Example:** If the payee has shown 4 dependent children against question 12:

$$\text{WFT} = ((2464 \times 4) + 26514) \div 52$$
$$= 699.4231$$

or \$699.42 (rounded to the nearest cent)

#### Scale 7 applied

- Where a payee has answered Yes to question 9 and No to question 12 on the *Medicare levy variation declaration*:  
$$\text{WFT} = \$516.04 \text{ (i.e. } 26834 \div 52 \text{ rounded to the nearest cent).}$$
- Where a payee has answered Yes to question 12 on the *Medicare levy variation declaration*, you need to:
  - (a) multiply the number of children shown at question 12 by 2464 and add the result to 26834
  - (b) divide the result of (a) by 52 and
  - (c) round the result of (b) to the nearest cent.

**Example:** If the payee has shown 2 dependent children against question 12,

$$\text{WFT} = ((2464 \times 2) + 26834) \div 52$$
$$= 610.8077$$

or \$610.81 (rounded to the nearest cent)

### Shading out point (SOP)

The shading out point relative to a payee's weekly family threshold is calculated as follows:

Multiply WFT by 0.2 and divide the result by 0.1850. Ignore any cents in the result.

**Example:** Payee has shown 6 dependent children against question 12 and Scale 2 is applied.

$$\text{WFT} = ((2464 \times 6) + 26514) \div 52$$
$$= 794.1923$$

or \$794.19 (rounded to the nearest cent)

$$\text{SOP} = (\text{WFT} \times 0.2) \div 0.1850$$
$$= (\$794.19 \times 0.2) \div 0.1850$$
$$= 858.5838$$

or \$858 (ignoring cents)

### Weekly levy adjustment (WLA)

#### Scale 2 applied

Where weekly earnings are \$301 or more but less than SOP, the weekly levy adjustment is derived by applying the weekly earnings (**x**) expressed in whole dollars plus an amount of 99 cents (see **Calculation of weekly earnings** on page 2), in the following formulas:

- (1) If **x** is less than \$325,  
$$\text{WLA} = (\mathbf{x} - 301.20) \times 0.2$$
- (2) If **x** is \$325 or more but less than WFT,  
$$\text{WLA} = \mathbf{x} \times 0.0150$$
- (3) If **x** is equal to or greater than WFT and less than SOP,  
$$\text{WLA} = (\text{WFT} \times 0.0150) - ((\mathbf{x} - \text{WFT}) \times 0.1850)$$

#### Scale 6 applied

Where weekly earnings are \$509 or more but less than SOP, the weekly levy adjustment is derived by applying the weekly earnings (**x**) expressed in whole dollars plus an amount of 99 cents (see **Calculation of weekly earnings** on page 2), in the following formulas:

- (1) If **x** is less than \$551,  
$$\text{WLA} = (\mathbf{x} - 509.88) \times 0.1$$
- (2) If **x** is \$551 or more but less than WFT,  
$$\text{WLA} = \mathbf{x} \times 0.0075$$
- (3) If **x** is equal to or greater than WFT and less than SOP,  
$$\text{WLA} = (\text{WFT} \times 0.0075) - ((\mathbf{x} - \text{WFT}) \times 0.0925)$$

#### Scale 7 applied

Where weekly earnings are \$305 or more but less than SOP, the weekly levy adjustment is derived by applying the weekly earnings (**x**) expressed in whole dollars plus an amount of 99 cents (see **Calculation of weekly earnings** on page 2), in the following formulas:

- (1) If **x** is less than \$330,  
$$\text{WLA} = (\mathbf{x} - 305.81) \times 0.2$$
- (2) If **x** is \$330 or more but less than WFT,  
$$\text{WLA} = \mathbf{x} \times 0.0150$$
- (3) If **x** is equal to or greater than WFT and less than SOP,  
$$\text{WLA} = (\text{WFT} \times 0.0150) - ((\mathbf{x} - \text{WFT}) \times 0.1850)$$

In each case WLA should be rounded to the nearest dollar. Values terminating in exactly 50 cents should be rounded to the next higher dollar.

### Examples:

1. Payee's weekly earnings are \$315.33 and Scale 2 is applied.  
 $x = 315.99$   
As  $x$  is less than \$325, WLA is calculated using formula (1):  
 $WLA = (315.99 - 301.20) \times 0.2$   
 $= 2.958$  or \$3.00 (rounded to the nearest dollar).
2. Payee's weekly earnings are \$556.47 and the number of children claimed at question 12 is 2. Scale 6 is applied.  
 $x = 556.99$   
 $WFT = ((2464 \times 2) + 26514) \div 52$   
 $= 604.6538$  or \$640.65 (rounded to the nearest cent)  
As  $x$  is greater than \$551 and less than WFT, WLA is calculated using formula (2):  
 $WLA = 556.99 \times 0.0075$   
 $= 4.1774$  or \$4.00 (rounded to the nearest dollar).
3. Payee's weekly earnings are \$711.33 and the number of children claimed at question 12 is 4. Scale 7 is applied.  
 $x = 711.99$   
 $WFT = ((2464 \times 4) + 26834) \div 52$   
 $= 705.5769$  or \$705.58 (rounded to the nearest cent).  
 $SOP = (705.58 \times 0.2) \div 0.1850$   
 $= 762.7892$  or \$762 (ignoring cents).  
As  $x$  is greater than WFT and less than SOP, WLA is calculated using formula (3):  
 $WLA = (705.58 \times 0.0150) - ((711.99 - 705.58) \times 0.1850)$   
 $= 9.3979$  or \$9.00 (rounded to the nearest dollar).

### Fortnightly levy adjustment

Multiply rounded weekly levy adjustment by 2.

**Example:** Payee's fortnightly earnings are \$1132.42 and number of children claimed at question 12 is 1. Scale 2 is applied.

$$\begin{aligned} \text{Equivalent weekly earnings} &= \$1132.42 \div 2 \\ &= \$566.21 \\ x &= 566.99 \\ WFT &= ((2464 \times 1) + 26514) \div 52 \\ &= 557.2692 \text{ or } \$557.27 \text{ (rounded to the nearest cent).} \\ SOP &= (557.27 \times 0.2) \div 0.1850 \\ &= 602.4541 \text{ or } \$602 \text{ (ignoring cents).} \\ \text{As } x &\text{ is greater than WFT and less than SOP, formula (3)} \\ &\text{is used:} \\ WLA &= (557.27 \times 0.0150) - ((566.99 - 557.27) \times 0.1850) \\ &= 6.5609 \text{ or } \$7.00 \text{ (rounded to the nearest dollar).} \end{aligned}$$

The fortnightly levy adjustment is therefore \$14.00 (\$7.00 x 2).

### Monthly levy adjustment

Multiply rounded weekly levy adjustment by 13 and divide the result by 3. The result should be rounded to the nearest dollar.

**Example:** Payee's monthly earnings are \$1495.33 and has a spouse but no children. Scale 2 is applied.

$$\begin{aligned} \text{Equivalent weekly earnings} &= (1495.33 + 0.01) \times 3 \div 13 \\ &= \$345.08 \\ x &= 345.99 \\ WFT &= \$509.88 \\ \text{As } x &\text{ is greater than } \$325 \text{ and less than WFT, formula (2)} \\ &\text{applies:} \\ WLA &= 345.99 \times 0.0150 = 5.1899 \text{ or } \$5.00 \text{ (rounded to the} \\ &\text{nearest dollar).} \end{aligned}$$

The monthly adjustment is therefore \$22.00 (\$5.00 x 13 ÷ 3, rounded to the nearest dollar).

### Quarterly levy adjustment

Multiply rounded weekly levy adjustment by 13.

### General examples

1. Payee's weekly earnings are \$758.25. Payee has completed a *Tax file number declaration* claiming the tax-free threshold. The payee has also furnished a *Medicare levy variation declaration* with 5 children shown at question 12. Scale 2 is applied.

$$\begin{aligned} x &= 758.99 \\ \text{Weekly withholding amount (y)} &= (a \times x) - b \\ &= (0.3150 \times 758.99) - 77.1053 \\ &= 161.9766 \text{ or } \$162.00 \text{ (rounded to nearest dollar)} \end{aligned}$$

Levy adjustment: Weekly earnings are greater than WFT (\$746.81) and less than the SOP (\$807) appropriate to payee with 5 children. Formula (3) applies.

$$\begin{aligned} &= (746.81 \times 0.0150) - ((758.99 - 746.81) \times 0.1850) \\ &= 11.2022 - 2.2533 \\ &= 8.9489 \text{ or } \$9.00 \text{ (rounded to nearest dollar)} \end{aligned}$$

$$\begin{aligned} \text{Net weekly withholding amount} \\ \$162.00 - \$9.00 &= \$153.00 \end{aligned}$$

2. Payee's fortnightly earnings are \$830.40. Payee resides in Zone B, has provided a *Tax file number declaration* that claims the tax-free threshold and a *Withholding declaration* that claims FTB, zone and dependant tax offsets at the family tax benefit and tax offsets questions of \$1645. The payee has also lodged a *Medicare levy variation declaration* claiming a FULL exemption from the Medicare levy. Scale 5 is applied.

$$\begin{aligned} \text{Convert to weekly equivalent} \\ &= (830.40 \div 2) \\ &= 415.20 \text{ or } \$415 \text{ (ignore cents)} \\ x &= 415.99 \end{aligned}$$

$$\begin{aligned} \text{Weekly withholding amount (y)} \\ &= (a \times x) - b \\ &= (0.3000 \times 415.99) - 77.2029 \\ &= 47.5941 \text{ or } \$48.00 \text{ (rounded to nearest dollar)} \end{aligned}$$

$$\begin{aligned} \text{Fortnightly withholding amount} \\ \$48.00 \times 2 &= \$96.00 \end{aligned}$$

$$\begin{aligned} \text{FTB/tax offsets claimed at the FTB and tax offsets questions} \\ \text{on the } \textit{Withholding declaration} \\ &= 3.8\% \text{ of } \$1645 \\ &= 62.5100 \text{ or } \$63.00 \text{ (rounded to nearest dollar)} \end{aligned}$$

$$\begin{aligned} \text{Net fortnightly withholding amount} \\ \$96.00 - \$63.00 &= \$33.00 \end{aligned}$$

3. Payee's monthly earnings are \$3033.33. Payee has provided a *Tax file number declaration* claiming the tax-free threshold and claimed a total dependant tax offset of \$1365 at the tax offsets question on the *Withholding declaration*. The payee has one child but is not eligible for a Medicare levy adjustment. The weekly equivalent of the payee's earnings exceeds the Medicare levy shading out point of \$609 appropriate to a payee with one child. The payee is not eligible to receive a leave loading, therefore Scale 7 is applied.

$$\begin{aligned} \text{Convert to weekly equivalent} \\ &= (\$3033.33 + 0.01) \times 3 \div 13 \\ &= 700.0015 \text{ or } \$700 \text{ (ignore cents)} \\ x &= 700.99 \end{aligned}$$

$$\begin{aligned} \text{Weekly withholding amount (y)} \\ &= (a \times x) - b \\ &= (0.3150 \times 700.99) - 79.0397 \\ &= 141.7722 \text{ or } \$142.00 \text{ (rounded to nearest dollar)} \end{aligned}$$

$$\begin{aligned} \text{Monthly withholding amount} \\ \$142.00 \times 13 \div 3 &= 615.3333 \text{ or } \$615.00 \text{ (rounded to} \\ &\text{nearest dollar)} \end{aligned}$$

$$\begin{aligned} \text{Dependant tax offset claimed} \\ &= 8.3\% \text{ of } \$1365 \\ &= 113.295 \text{ or } \$113.00 \text{ (rounded to nearest dollar)} \end{aligned}$$

$$\begin{aligned} \text{Net monthly withholding amount} \\ \$615.00 - \$113.00 &= \$502.00 \end{aligned}$$

- ❗ Software programs written in accordance with this schedule should be tested for accuracy against the sample data provided on the following pages and used only where they produce the exact amounts shown in the tables. When the prescribed rates of withholding are varied, the above formulas will change.

# Sample data

## Weekly withholding amounts

Weekly earnings	Amounts to be withheld					
	With tax-free threshold with leave loading	With tax-free threshold no leave loading	No tax-free threshold	Foreign resident	Full Medicare exemption	Half Medicare exemption
	1 \$	2 \$	3 \$	4 \$	5 \$	6 \$
97	—	—	16.00	28.00	—	—
98	—	—	16.00	28.00	—	—
108	—	—	19.00	31.00	—	—
109	—	—	20.00	32.00	—	—
110	—	—	20.00	32.00	—	—
111	—	—	20.00	32.00	—	—
300	29.00	28.00	80.00	87.00	29.00	29.00
301	29.00	29.00	80.00	87.00	29.00	29.00
304	30.00	29.00	81.00	88.00	30.00	30.00
305	31.00	29.00	82.00	88.00	30.00	30.00
324	38.00	36.00	87.00	94.00	33.00	33.00
325	38.00	36.00	88.00	94.00	33.00	33.00
329	39.00	38.00	89.00	95.00	34.00	34.00
330	39.00	38.00	89.00	96.00	34.00	34.00
408	52.00	51.00	114.00	118.00	46.00	46.00
409	52.00	51.00	114.00	119.00	46.00	46.00
414	54.00	52.00	116.00	120.00	47.00	47.00
415	54.00	52.00	116.00	120.00	48.00	48.00
508	83.00	81.00	145.00	148.00	75.00	75.00
509	84.00	82.00	146.00	149.00	76.00	76.00
550	96.00	95.00	159.00	161.00	88.00	92.00
551	97.00	95.00	159.00	161.00	88.00	93.00
722	151.00	149.00	213.00	212.00	140.00	145.00
723	151.00	149.00	213.00	213.00	140.00	145.00

Weekly earnings	Amounts to be withheld					
	With tax-free threshold with leave loading	With tax-free threshold no leave loading	No tax-free threshold	Foreign resident	Full Medicare exemption	Half Medicare exemption
	1 \$	2 \$	3 \$	4 \$	5 \$	6 \$
893	205.00	203.00	267.00	264.00	191.00	198.00
894	205.00	203.00	267.00	264.00	191.00	198.00
997	237.00	235.00	312.00	295.00	222.00	230.00
998	238.00	236.00	312.00	295.00	222.00	230.00
1100	270.00	268.00	357.00	326.00	253.00	261.00
1101	270.00	268.00	357.00	326.00	253.00	262.00
1204	302.00	301.00	402.00	357.00	284.00	293.00
1205	303.00	301.00	402.00	357.00	285.00	294.00
1210	305.00	302.00	405.00	359.00	287.00	296.00
1211	305.00	303.00	405.00	359.00	287.00	296.00
1508	435.00	432.00	534.00	484.00	412.00	423.00
1509	435.00	432.00	535.00	484.00	412.00	424.00
1586	469.00	466.00	572.00	517.00	445.00	457.00
1587	469.00	466.00	573.00	517.00	445.00	457.00
1664	503.00	500.00	610.00	549.00	477.00	490.00
1665	503.00	500.00	610.00	550.00	478.00	490.00
1742	536.00	534.00	648.00	582.00	510.00	523.00
1743	537.00	534.00	648.00	583.00	511.00	524.00
1819	570.00	567.00	685.00	615.00	543.00	556.00
1820	570.00	568.00	686.00	615.00	543.00	557.00
1825	573.00	570.00	688.00	617.00	545.00	559.00
1826	573.00	570.00	688.00	618.00	546.00	559.00
1827	574.00	571.00	689.00	618.00	546.00	560.00
1828	574.00	571.00	689.00	618.00	547.00	560.00

## Fortnightly withholding amounts

Fortnightly earnings	Amounts to be withheld					
	With tax-free threshold with leave loading	With tax-free threshold no leave loading	No tax-free threshold	Foreign resident	Full Medicare exemption	Half Medicare exemption
	1 \$	2 \$	3 \$	4 \$	5 \$	6 \$
194	—	—	32.00	56.00	—	—
196	—	—	32.00	56.00	—	—
216	—	—	38.00	62.00	—	—
218	—	—	40.00	64.00	—	—
220	—	—	40.00	64.00	—	—
222	—	—	40.00	64.00	—	—
600	58.00	56.00	160.00	174.00	58.00	58.00
602	58.00	58.00	160.00	174.00	58.00	58.00
608	60.00	58.00	162.00	176.00	60.00	60.00
610	62.00	58.00	164.00	176.00	60.00	60.00
648	76.00	72.00	174.00	188.00	66.00	66.00
650	76.00	72.00	176.00	188.00	66.00	66.00
658	78.00	76.00	178.00	190.00	68.00	68.00
660	78.00	76.00	178.00	192.00	68.00	68.00
816	104.00	102.00	228.00	236.00	92.00	92.00
818	104.00	102.00	228.00	238.00	92.00	92.00
828	108.00	104.00	232.00	240.00	94.00	94.00
830	108.00	104.00	232.00	240.00	96.00	96.00
1016	166.00	162.00	290.00	296.00	150.00	150.00
1018	168.00	164.00	292.00	298.00	152.00	152.00
1100	192.00	190.00	318.00	322.00	176.00	184.00
1102	194.00	190.00	318.00	322.00	176.00	186.00
1444	302.00	298.00	426.00	424.00	280.00	290.00
1446	302.00	298.00	426.00	426.00	280.00	290.00

Fortnightly earnings	Amounts to be withheld					
	With tax-free threshold with leave loading	With tax-free threshold no leave loading	No tax-free threshold	Foreign resident	Full Medicare exemption	Half Medicare exemption
	1 \$	2 \$	3 \$	4 \$	5 \$	6 \$
1786	410.00	406.00	534.00	528.00	382.00	396.00
1788	410.00	406.00	534.00	528.00	382.00	396.00
1994	474.00	470.00	624.00	590.00	444.00	460.00
1996	476.00	472.00	624.00	590.00	444.00	460.00
2200	540.00	536.00	714.00	652.00	506.00	522.00
2202	540.00	536.00	714.00	652.00	506.00	524.00
2408	604.00	602.00	804.00	714.00	568.00	586.00
2410	606.00	602.00	804.00	714.00	570.00	588.00
2420	610.00	604.00	810.00	718.00	574.00	592.00
2422	610.00	606.00	810.00	718.00	574.00	592.00
3016	870.00	864.00	1068.00	968.00	824.00	846.00
3018	870.00	864.00	1070.00	968.00	824.00	848.00
3172	938.00	932.00	1144.00	1034.00	890.00	914.00
3174	938.00	932.00	1146.00	1034.00	890.00	914.00
3328	1006.00	1000.00	1220.00	1098.00	954.00	980.00
3330	1006.00	1000.00	1220.00	1100.00	956.00	980.00
3484	1072.00	1068.00	1296.00	1164.00	1020.00	1046.00
3486	1074.00	1068.00	1296.00	1166.00	1022.00	1048.00
3638	1140.00	1134.00	1370.00	1230.00	1086.00	1112.00
3640	1140.00	1136.00	1372.00	1230.00	1086.00	1114.00
3650	1146.00	1140.00	1376.00	1234.00	1090.00	1118.00
3652	1146.00	1140.00	1376.00	1236.00	1092.00	1118.00
3654	1148.00	1142.00	1378.00	1236.00	1092.00	1120.00
3656	1148.00	1142.00	1378.00	1236.00	1094.00	1120.00

## Monthly withholding amounts

Monthly earnings	Amounts to be withheld					
	With tax-free threshold with leave loading	With tax-free threshold no leave loading	No tax-free threshold	Foreign resident	Full Medicare exemption	Half Medicare exemption
	1 \$	2 \$	3 \$	4 \$	5 \$	6 \$
420.33	—	—	69.00	121.00	—	—
424.67	—	—	69.00	121.00	—	—
468.00	—	—	82.00	134.00	—	—
472.33	—	—	87.00	139.00	—	—
476.67	—	—	87.00	139.00	—	—
481.00	—	—	87.00	139.00	—	—
1300.00	126.00	121.00	347.00	377.00	126.00	126.00
1304.33	126.00	126.00	347.00	377.00	126.00	126.00
1317.33	130.00	126.00	351.00	381.00	130.00	130.00
1321.67	134.00	126.00	355.00	381.00	130.00	130.00
1404.00	165.00	156.00	377.00	407.00	143.00	143.00
1408.33	165.00	156.00	381.00	407.00	143.00	143.00
1425.67	169.00	165.00	386.00	412.00	147.00	147.00
1430.00	169.00	165.00	386.00	416.00	147.00	147.00
1768.00	225.00	221.00	494.00	511.00	199.00	199.00
1772.33	225.00	221.00	494.00	516.00	199.00	199.00
1794.00	234.00	225.00	503.00	520.00	204.00	204.00
1798.33	234.00	225.00	503.00	520.00	208.00	208.00
2201.33	360.00	351.00	628.00	641.00	325.00	325.00
2205.67	364.00	355.00	633.00	646.00	329.00	329.00
2383.33	416.00	412.00	689.00	698.00	381.00	399.00
2387.67	420.00	412.00	689.00	698.00	381.00	403.00
3128.67	654.00	646.00	923.00	919.00	607.00	628.00
3133.00	654.00	646.00	923.00	923.00	607.00	628.00

Monthly earnings	Amounts to be withheld					
	With tax-free threshold with leave loading	With tax-free threshold no leave loading	No tax-free threshold	Foreign resident	Full Medicare exemption	Half Medicare exemption
	1 \$	2 \$	3 \$	4 \$	5 \$	6 \$
3869.67	888.00	880.00	1157.00	1144.00	828.00	858.00
3874.00	888.00	880.00	1157.00	1144.00	828.00	858.00
4320.33	1027.00	1018.00	1352.00	1278.00	962.00	997.00
4324.67	1031.00	1023.00	1352.00	1278.00	962.00	997.00
4766.67	1170.00	1161.00	1547.00	1413.00	1096.00	1131.00
4771.00	1170.00	1161.00	1547.00	1413.00	1096.00	1135.00
5217.33	1309.00	1304.00	1742.00	1547.00	1231.00	1270.00
5221.67	1313.00	1304.00	1742.00	1547.00	1235.00	1274.00
5243.33	1322.00	1309.00	1755.00	1556.00	1244.00	1283.00
5247.67	1322.00	1313.00	1755.00	1556.00	1244.00	1283.00
6534.67	1885.00	1872.00	2314.00	2097.00	1785.00	1833.00
6539.00	1885.00	1872.00	2318.00	2097.00	1785.00	1837.00
6872.67	2032.00	2019.00	2479.00	2240.00	1928.00	1980.00
6877.00	2032.00	2019.00	2483.00	2240.00	1928.00	1980.00
7210.67	2180.00	2167.00	2643.00	2379.00	2067.00	2123.00
7215.00	2180.00	2167.00	2643.00	2383.00	2071.00	2123.00
7548.67	2323.00	2314.00	2808.00	2522.00	2210.00	2266.00
7553.00	2327.00	2314.00	2808.00	2526.00	2214.00	2271.00
7882.33	2470.00	2457.00	2968.00	2665.00	2353.00	

# Sample data – Scale 2

## Weekly Medicare levy adjustment

Weekly earnings	Spouse only	1 to 5 children	Weekly earnings	Spouse only	1 to 5 children	Weekly earnings	1 child	2 to 5 children	Weekly earnings	2 children	3 to 5 children	Weekly earnings	3 children	4 to 5 children	Weekly earnings	4 children	5 children
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
301	—	—	506	8.00	8.00	556	8.00	8.00	606	9.00	9.00	656	9.00	10.00	706	9.00	11.00
302	—	—	507	8.00	8.00	557	8.00	8.00	607	8.00	9.00	657	9.00	10.00	707	9.00	11.00
303	1.00	1.00	508	8.00	8.00	558	8.00	8.00	608	8.00	9.00	658	8.00	10.00	708	9.00	11.00
304	1.00	1.00	509	8.00	8.00	559	8.00	8.00	609	8.00	9.00	659	8.00	10.00	709	9.00	11.00
305	1.00	1.00	510	7.00	8.00	560	8.00	8.00	610	8.00	9.00	660	8.00	10.00	710	8.00	11.00
306	1.00	1.00	511	7.00	8.00	561	7.00	8.00	611	8.00	9.00	661	8.00	10.00	711	8.00	11.00
307	1.00	1.00	512	7.00	8.00	562	7.00	8.00	612	8.00	9.00	662	8.00	10.00	712	8.00	11.00
308	2.00	2.00	513	7.00	8.00	563	7.00	8.00	613	7.00	9.00	663	8.00	10.00	713	8.00	11.00
309	2.00	2.00	514	7.00	8.00	564	7.00	8.00	614	7.00	9.00	664	7.00	10.00	714	8.00	11.00
310	2.00	2.00	515	7.00	8.00	565	7.00	8.00	615	7.00	9.00	665	7.00	10.00	715	7.00	11.00
311	2.00	2.00	516	6.00	8.00	566	7.00	9.00	616	7.00	9.00	666	7.00	10.00	716	7.00	11.00
312	2.00	2.00	517	6.00	8.00	567	6.00	9.00	617	7.00	9.00	667	7.00	10.00	717	7.00	11.00
313	3.00	3.00	518	6.00	8.00	568	6.00	9.00	618	6.00	9.00	668	7.00	10.00	718	7.00	11.00
314	3.00	3.00	519	6.00	8.00	569	6.00	9.00	619	6.00	9.00	669	6.00	10.00	719	7.00	11.00
315	3.00	3.00	520	6.00	8.00	570	6.00	9.00	620	6.00	9.00	670	6.00	10.00	720	7.00	11.00
316	3.00	3.00	521	5.00	8.00	571	6.00	9.00	621	6.00	9.00	671	6.00	10.00	721	6.00	11.00
317	3.00	3.00	522	5.00	8.00	572	5.00	9.00	622	6.00	9.00	672	6.00	10.00	722	6.00	11.00
318	4.00	4.00	523	5.00	8.00	573	5.00	9.00	623	5.00	9.00	673	6.00	10.00	723	6.00	11.00
319	4.00	4.00	524	5.00	8.00	574	5.00	9.00	624	5.00	9.00	674	6.00	10.00	724	6.00	11.00
320	4.00	4.00	525	5.00	8.00	575	5.00	9.00	625	5.00	9.00	675	5.00	10.00	725	6.00	11.00

## Fortnightly Medicare levy adjustment

Fortnightly earnings	Spouse only	1 to 5 children	Fortnightly earnings	Spouse only	1 to 5 children	Fortnightly earnings	1 child	2 to 5 children	Fortnightly earnings	2 children	3 to 5 children	Fortnightly earnings	3 children	4 to 5 children	Fortnightly earnings	4 children	5 children
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
602	—	—	1012	16.00	16.00	1112	16.00	16.00	1212	18.00	18.00	1312	18.00	20.00	1412	18.00	22.00
604	—	—	1014	16.00	16.00	1114	16.00	16.00	1214	16.00	18.00	1314	18.00	20.00	1414	18.00	22.00
606	2.00	2.00	1016	16.00	16.00	1116	16.00	16.00	1216	16.00	18.00	1316	16.00	20.00	1416	18.00	22.00
608	2.00	2.00	1018	16.00	16.00	1118	16.00	16.00	1218	16.00	18.00	1318	16.00	20.00	1418	18.00	22.00
610	2.00	2.00	1020	14.00	16.00	1120	16.00	16.00	1220	16.00	18.00	1320	16.00	20.00	1420	16.00	22.00
612	2.00	2.00	1022	14.00	16.00	1122	14.00	16.00	1222	16.00	18.00	1322	16.00	20.00	1422	16.00	22.00
614	2.00	2.00	1024	14.00	16.00	1124	14.00	16.00	1224	16.00	18.00	1324	16.00	20.00	1424	16.00	22.00
616	4.00	4.00	1026	14.00	16.00	1126	14.00	16.00	1226	14.00	18.00	1326	16.00	20.00	1426	16.00	22.00
618	4.00	4.00	1028	14.00	16.00	1128	14.00	16.00	1228	14.00	18.00	1328	14.00	20.00	1428	16.00	22.00
620	4.00	4.00	1030	14.00	16.00	1130	14.00	16.00	1230	14.00	18.00	1330	14.00	20.00	1430	14.00	22.00
622	4.00	4.00	1032	12.00	16.00	1132	14.00	18.00	1232	14.00	18.00	1332	14.00	20.00	1432	14.00	22.00
624	4.00	4.00	1034	12.00	16.00	1134	12.00	18.00	1234	14.00	18.00	1334	14.00	20.00	1434	14.00	22.00
626	6.00	6.00	1036	12.00	16.00	1136	12.00	18.00	1236	12.00	18.00	1336	14.00	20.00	1436	14.00	22.00
628	6.00	6.00	1038	12.00	16.00	1138	12.00	18.00	1238	12.00	18.00	1338	12.00	20.00	1438	14.00	22.00
630	6.00	6.00	1040	12.00	16.00	1140	12.00	18.00	1240	12.00	18.00	1340	12.00	20.00	1440	14.00	22.00
632	6.00	6.00	1042	10.00	16.00	1142	12.00	18.00	1242	12.00	18.00	1342	12.00	20.00	1442	12.00	22.00
634	6.00	6.00	1044	10.00	16.00	1144	10.00	18.00	1244	12.00	18.00	1344	12.00	20.00	1444	12.00	22.00
636	8.00	8.00	1046	10.00	16.00	1146	10.00	18.00	1246	10.00	18.00	1346	12.00	20.00	1446	12.00	22.00
638	8.00	8.00	1048	10.00	16.00	1148	10.00	18.00	1248	10.00	18.00	1348	12.00	20.00	1448	12.00	22.00
640	8.00	8.00	1050	10.00	16.00	1150	10.00	18.00	1250	10.00	18.00	1350	10.00	20.00	1450	12.00	22.00

## Monthly Medicare levy adjustment

Monthly earnings	Spouse only	1 to 5 children	Monthly earnings	Spouse only	1 to 5 children	Monthly earnings	1 child	2 to 5 children	Monthly earnings	2 children	3 to 5 children	Monthly earnings	3 children	4 to 5 children	Monthly earnings	4 children	5 children
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1304.33	—	—	2192.67	35.00	35.00	2409.33	35.00	35.00	2626.00	39.00	39.00	2842.67	39.00	43.00	3059.33	39.00	48.00
1308.67	—	—	2197.00	35.00	35.00	2413.67	35.00	35.00	2630.33	35.00	39.00	2847.00	39.00	43.00	3063.67	39.00	48.00
1313.00	4.00	4.00	2201.33	35.00	35.00	2418.00	35.00	35.00	2634.67	35.00	39.00	2851.33	35.00	43.00	3068.00	39.00	48.00
1317.33	4.00	4.00	2205.67	35.00	35.00	2422.33	35.00	35.00	2639.00	35.00	39.00	2855.67	35.00	43.00	3072.33	39.00	48.00
1321.67	4.00	4.00	2210.00	30.00	35.00	2426.67	35.00	35.00	2643.33	35.00	39.00	2860.00	35.00	43.00	3076.67	35.00	48.00
1326.00	4.00	4.00	2214.33	30.00	35.00	2431.00	30.00	35.00	2647.67	35.00	39.00	2864.33	35.00	43.00	3081.00	35.00	48.00
1330.33	4.00	4.00	2218.67	30.00	35.00	2435.33	30.00	35.00	2652.00	35.00	39.00	2868.67	35.00	43.00	3085.33	35.00	48.00
1334.67	9.00	9.00	2223.00	30.00	35.00	2439.67	30.00	35.00	2656.33	30.00	39.00	2873.00	35.00	43.00	3089.67	35.00	48.00
1339.00	9.00	9.00	2227.33	30.00	35.00	2444.00	30.00	35.00	2660.67	30.00	39.00	2877.33	30.00	43.00	3094.00	35.00	48.00
1343.33	9.00	9.00	2231.67	30.00	35.00	2448.33	30.00	35.00	2665.00	30.00	39.00	2881.67	30.00	43.00	3098.33	30.00	48.00
1347.67	9.00	9.00	2236.00	26.00	35.00	2452.67	30.00	39.00	2669.33	30.00	39.00	2886.00	30.00	43.00	3102.67	30.00	48.00
1352.00	9.00	9.00	2240.33	26.00	35.00	2457.00	26.00	39.00	2673.67	30.00	39.00	2890.33	30.00	43.00	3107.00	30.00	48.00
1356.33	13.00	13.00	2244.67	26.00	35.00	2461.33	26.00	39.00	2678.00	26.00	39.00	2894.67	30.00	43.00	3111.33	30.00	48.00
1360.67	13.00	13.00	2249.00	26.00	35.00	2465.67	26.00	39.00	2682.33	26.00	39.00	2899.00	26.00	43.00	3115.67	30.00	48.00
1365.00	13.00	13.00	2253.33	26.00	35.00	2470.00	26.00	39.00	2686.67	26.00	39.00	2903.33	26.00	43.00	3120.00	30.00	48.00
1369.33	13.00	13.00	2257.67	22.00	35.00	2474.33	26.00	39.00	2691.00	26.00	39.00	2907.67	26.00	43.00	3124.33	26.00	48.00
1373.67	13.00	13.00	2262.00	22.00	35.00	2478.67	22.00	39.00	2695.33	26.00	39.00	2912.00	26.00	43.00	3128.67	26.00	48.00
1378.00	17.00	17.00	2266.33	22.00	35.00	2483.00	22.00	39.00	2699.67	22.00	39.00	2916.33	26.00	43.00	3133.00	26.00	48.00
1382.33	17.00	17.00	2270.67	22.00	35.00	2487.33	22.00	39.00	2704.00	22.00	39.00	2920.67	26.00	43.00	3137.33	26.00	48.00
1386.67	17.00	17.00	2275.00	22.00	35.00	2491.67	22.00	39.00	2708.33	22.00	39.00	2925.00	22.00	43.00	3141.67	26.00	48.00

# Sample data – Scale 6

## Weekly Medicare half-levy adjustment

Weekly earnings	1 child	2 to 5 children	Weekly earnings	1 child	2 to 5 children	Weekly earnings	2 children	3 to 5 children	Weekly earnings	3 children	4 to 5 children	Weekly earnings	4 children	5 children	Weekly earnings	5 children
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
511	—	—	566	3.00	4.00	606	4.00	5.00	666	4.00	5.00	706	5.00	5.00	756	5.00
512	—	—	567	3.00	4.00	607	4.00	5.00	667	3.00	5.00	707	4.00	5.00	757	5.00
513	—	—	568	3.00	4.00	608	4.00	5.00	668	3.00	5.00	708	4.00	5.00	758	4.00
514	1.00	1.00	569	3.00	4.00	609	4.00	5.00	669	3.00	5.00	709	4.00	5.00	759	4.00
515	1.00	1.00	570	3.00	4.00	610	4.00	5.00	670	3.00	5.00	710	4.00	5.00	760	4.00
516	1.00	1.00	571	3.00	4.00	611	4.00	5.00	671	3.00	5.00	711	4.00	5.00	761	4.00
517	1.00	1.00	572	3.00	4.00	612	4.00	5.00	672	3.00	5.00	712	4.00	5.00	762	4.00
518	1.00	1.00	573	3.00	4.00	613	4.00	5.00	673	3.00	5.00	713	4.00	5.00	763	4.00
519	1.00	1.00	574	3.00	4.00	614	4.00	5.00	674	3.00	5.00	714	4.00	5.00	764	4.00
520	1.00	1.00	575	2.00	4.00	615	3.00	5.00	675	3.00	5.00	715	4.00	5.00	765	4.00
521	1.00	1.00	576	2.00	4.00	616	3.00	5.00	676	3.00	5.00	716	4.00	5.00	766	4.00
522	1.00	1.00	577	2.00	4.00	617	3.00	5.00	677	2.00	5.00	717	4.00	5.00	767	4.00
523	1.00	1.00	578	2.00	4.00	618	3.00	5.00	678	2.00	5.00	718	3.00	5.00	768	4.00
524	2.00	2.00	579	2.00	4.00	619	3.00	5.00	679	2.00	5.00	719	3.00	5.00	769	3.00
525	2.00	2.00	580	2.00	4.00	620	3.00	5.00	680	2.00	5.00	720	3.00	5.00	770	3.00
526	2.00	2.00	581	2.00	4.00	621	3.00	5.00	681	2.00	5.00	721	3.00	5.00	771	3.00
527	2.00	2.00	582	2.00	4.00	622	3.00	5.00	682	2.00	5.00	722	3.00	5.00	772	3.00
528	2.00	2.00	583	2.00	4.00	623	3.00	5.00	683	2.00	5.00	723	3.00	5.00	773	3.00
529	2.00	2.00	584	2.00	4.00	624	3.00	5.00	684	2.00	5.00	724	3.00	5.00	774	3.00
530	2.00	2.00	585	2.00	4.00	625	3.00	5.00	685	2.00	5.00	725	3.00	5.00	775	3.00

## Fortnightly Medicare half-levy adjustment

Fortnightly earnings	1 child	2 to 5 children	Fortnightly earnings	1 child	2 to 5 children	Fortnightly earnings	2 children	3 to 5 children	Fortnightly earnings	3 children	4 to 5 children	Fortnightly earnings	4 children	5 children	Fortnightly earnings	5 children
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1022	—	—	1132	6.00	8.00	1212	8.00	10.00	1332	8.00	10.00	1412	10.00	10.00	1512	10.00
1024	—	—	1134	6.00	8.00	1214	8.00	10.00	1334	6.00	10.00	1414	8.00	10.00	1514	10.00
1026	—	—	1136	6.00	8.00	1216	8.00	10.00	1336	6.00	10.00	1416	8.00	10.00	1516	8.00
1028	2.00	2.00	1138	6.00	8.00	1218	8.00	10.00	1338	6.00	10.00	1418	8.00	10.00	1518	8.00
1030	2.00	2.00	1140	6.00	8.00	1220	8.00	10.00	1340	6.00	10.00	1420	8.00	10.00	1520	8.00
1032	2.00	2.00	1142	6.00	8.00	1222	8.00	10.00	1342	6.00	10.00	1422	8.00	10.00	1522	8.00
1034	2.00	2.00	1144	6.00	8.00	1224	8.00	10.00	1344	6.00	10.00	1424	8.00	10.00	1524	8.00
1036	2.00	2.00	1146	6.00	8.00	1226	8.00	10.00	1346	6.00	10.00	1426	8.00	10.00	1526	8.00
1038	2.00	2.00	1148	6.00	8.00	1228	8.00	10.00	1348	6.00	10.00	1428	8.00	10.00	1528	8.00
1040	2.00	2.00	1150	4.00	8.00	1230	6.00	10.00	1350	6.00	10.00	1430	8.00	10.00	1530	8.00
1042	2.00	2.00	1152	4.00	8.00	1232	6.00	10.00	1352	6.00	10.00	1432	8.00	10.00	1532	8.00
1044	2.00	2.00	1154	4.00	8.00	1234	6.00	10.00	1354	4.00	10.00	1434	8.00	10.00	1534	8.00
1046	2.00	2.00	1156	4.00	8.00	1236	6.00	10.00	1356	4.00	10.00	1436	6.00	10.00	1536	8.00
1048	4.00	4.00	1158	4.00	8.00	1238	6.00	10.00	1358	4.00	10.00	1438	6.00	10.00	1538	6.00
1050	4.00	4.00	1160	4.00	8.00	1240	6.00	10.00	1360	4.00	10.00	1440	6.00	10.00	1540	6.00
1052	4.00	4.00	1162	4.00	8.00	1242	6.00	10.00	1362	4.00	10.00	1442	6.00	10.00	1542	6.00
1054	4.00	4.00	1164	4.00	8.00	1244	6.00	10.00	1364	4.00	10.00	1444	6.00	10.00	1544	6.00
1056	4.00	4.00	1166	4.00	8.00	1246	6.00	10.00	1366	4.00	10.00	1446	6.00	10.00	1546	6.00
1058	4.00	4.00	1168	4.00	8.00	1248	6.00	10.00	1368	4.00	10.00	1448	6.00	10.00	1548	6.00
1060	4.00	4.00	1170	4.00	8.00	1250	6.00	10.00	1370	4.00	10.00	1450	6.00	10.00	1550	6.00

## Monthly Medicare half-levy adjustment

Monthly earnings	1 child	2 to 5 children	Monthly earnings	1 child	2 to 5 children	Monthly earnings	2 children	3 to 5 children	Monthly earnings	3 children	4 to 5 children	Monthly earnings	4 children	5 children	Monthly earnings	5 children
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2214.33	—	—	2452.67	13.00	17.00	2626.00	17.00	22.00	2886.00	17.00	22.00	3059.33	22.00	22.00	3276.00	22.00
2218.67	—	—	2457.00	13.00	17.00	2630.33	17.00	22.00	2890.33	13.00	22.00	3063.67	17.00	22.00	3280.33	22.00
2223.00	—	—	2461.33	13.00	17.00	2634.67	17.00	22.00	2894.67	13.00	22.00	3068.00	17.00	22.00	3284.67	17.00
2227.33	4.00	4.00	2465.67	13.00	17.00	2639.00	17.00	22.00	2899.00	13.00	22.00	3072.33	17.00	22.00	3289.00	17.00
2231.67	4.00	4.00	2470.00	13.00	17.00	2643.33	17.00	22.00	2903.33	13.00	22.00	3076.67	17.00	22.00	3293.33	17.00
2236.00	4.00	4.00	2474.33	13.00	17.00	2647.67	17.00	22.00	2907.67	13.00	22.00	3081.00	17.00	22.00	3297.67	17.00
2240.33	4.00	4.00	2478.67	13.00	17.00	2652.00	17.00	22.00	2912.00	13.00	22.00	3085.33	17.00	22.00	3302.00	17.00
2244.67	4.00	4.00	2483.00	13.00	17.00	2656.33	17.00	22.00	2916.33	13.00	22.00	3089.67	17.00	22.00	3306.33	17.00
2249.00	4.00	4.00	2487.33	13.00	17.00	2660.67	17.00	22.00	2920.67	13.00	22.00	3094.00	17.00	22.00	3310.67	17.00
2253.33	4.00	4.00	2491.67	9.00	17.00	2665.00	13.00	22.00	2925.00	13.00	22.00	3098.33	17.00	22.00	3315.00	17.00
2257.67	4.00	4.00	2496.00	9.00	17.00	2669.33	13.00	22.00	2929.33	13.00	22.00	3102.67	17.00	22.00	3319.33	17.00
2262.00	4.00	4.00	2500.33	9.00	17.00	2673.67	13.00	22.00	2933.67	9.00	22.00	3107.00	17.00	22.00	3323.67	17.00
2266.33	4.00	4.00	2504.67	9.00	17.00	2678.00	13.00	22.00	2938.00	9.00	22.00	3111.33	13.00	22.00	3328.00	17.00
2270.67	9.00	9.00	2509.00	9.00	17.00	2682.33	13.00	22.00	2942.33	9.00	22.00	3115.67	13.00	22.00	3332.33	13.00
2275.00	9.00	9.00	2513.33	9.00	17.00	2686.67	13.00	22.00	2946.67	9.00	22.00	3120.00	13.00	22.00	3336.67	13.00
2279.33	9.00	9.00	2517.67	9.00	17.00	2691.00	13.00	22.00	2951.00	9.00	22.00	3124.33	13.00	22.00	3341.00	13.00
2283.67	9.00	9.00	2522.00	9.00	17.00	2695.33	13.00	22.00	2955.33	9.00	22.00	3128.67	13.00	22.00	3345.33	13.00
2288.00	9.00	9.00	2526.33	9.00	17.00	2699.67	13.00	22.00	2959.67	9.00	22.00	3133.00	13.00	22.00	3349.67	13.00
2292.33	9.00	9.00	2530.67	9.00	17.00	2704.00	13.00	22.00	2964.00	9.00	22.00	3137.33	13.00	22.00	3354.00	13.00
2296.67	9.00	9.00	2535.00	9.00	17.00	2708.33	13.00	22.00	2968.33	9.00	22.00	3141.67	13.00	22.00	3358.33	13.00

# Sample data – Scale 7

## Weekly Medicare levy adjustment

Weekly earnings	Spouse only	1 to 5 children	Weekly earnings	Spouse only	1 to 5 children	Weekly earnings	1 child	2 to 5 children	Weekly earnings	2 children	3 to 5 children	Weekly earnings	3 children	4 to 5 children	Weekly earnings	4 children	5 children
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
306	—	—	506	8.00	8.00	556	8.00	8.00	606	9.00	9.00	666	8.00	10.00	716	8.00	11.00
307	—	—	507	8.00	8.00	557	8.00	8.00	607	9.00	9.00	667	8.00	10.00	717	8.00	11.00
308	1.00	1.00	508	8.00	8.00	558	8.00	8.00	608	9.00	9.00	668	8.00	10.00	718	8.00	11.00
309	1.00	1.00	509	8.00	8.00	559	8.00	8.00	609	9.00	9.00	669	8.00	10.00	719	8.00	11.00
310	1.00	1.00	510	8.00	8.00	560	8.00	8.00	610	9.00	9.00	670	8.00	10.00	720	8.00	11.00
311	1.00	1.00	511	8.00	8.00	561	8.00	8.00	611	9.00	9.00	671	7.00	10.00	721	8.00	11.00
312	1.00	1.00	512	8.00	8.00	562	8.00	8.00	612	9.00	9.00	672	7.00	10.00	722	7.00	11.00
313	2.00	2.00	513	8.00	8.00	563	8.00	8.00	613	9.00	9.00	673	7.00	10.00	723	7.00	11.00
314	2.00	2.00	514	8.00	8.00	564	8.00	8.00	614	8.00	9.00	674	7.00	10.00	724	7.00	11.00
315	2.00	2.00	515	8.00	8.00	565	8.00	8.00	615	8.00	9.00	675	7.00	10.00	725	7.00	11.00
316	2.00	2.00	516	8.00	8.00	566	8.00	9.00	616	8.00	9.00	676	6.00	10.00	726	7.00	11.00
317	2.00	2.00	517	7.00	8.00	567	8.00	9.00	617	8.00	9.00	677	6.00	10.00	727	6.00	11.00
318	3.00	3.00	518	7.00	8.00	568	7.00	9.00	618	8.00	9.00	678	6.00	10.00	728	6.00	11.00
319	3.00	3.00	519	7.00	8.00	569	7.00	9.00	619	7.00	9.00	679	6.00	10.00	729	6.00	11.00
320	3.00	3.00	520	7.00	8.00	570	7.00	9.00	620	7.00	9.00	680	6.00	10.00	730	6.00	11.00
321	3.00	3.00	521	7.00	8.00	571	7.00	9.00	621	7.00	9.00	681	5.00	10.00	731	6.00	11.00
322	3.00	3.00	522	6.00	8.00	572	7.00	9.00	622	7.00	9.00	682	5.00	10.00	732	6.00	11.00
323	4.00	4.00	523	6.00	8.00	573	6.00	9.00	623	7.00	9.00	683	5.00	10.00	733	5.00	11.00
324	4.00	4.00	524	6.00	8.00	574	6.00	9.00	624	7.00	9.00	684	5.00	10.00	734	5.00	11.00
325	4.00	4.00	525	6.00	8.00	575	6.00	9.00	625	6.00	9.00	685	5.00	10.00	735	5.00	11.00

## Fortnightly Medicare levy adjustment

Fortnightly earnings	Spouse only	1 to 5 children	Fortnightly earnings	Spouse only	1 to 5 children	Fortnightly earnings	1 child	2 to 5 children	Fortnightly earnings	2 children	3 to 5 children	Fortnightly earnings	3 children	4 to 5 children	Fortnightly earnings	4 children	5 children
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
612	—	—	1012	16.00	16.00	1112	16.00	16.00	1212	18.00	18.00	1332	16.00	20.00	1432	16.00	22.00
614	—	—	1014	16.00	16.00	1114	16.00	16.00	1214	18.00	18.00	1334	16.00	20.00	1434	16.00	22.00
616	2.00	2.00	1016	16.00	16.00	1116	16.00	16.00	1216	18.00	18.00	1336	16.00	20.00	1436	16.00	22.00
618	2.00	2.00	1018	16.00	16.00	1118	16.00	16.00	1218	18.00	18.00	1338	16.00	20.00	1438	16.00	22.00
620	2.00	2.00	1020	16.00	16.00	1120	16.00	16.00	1220	18.00	18.00	1340	16.00	20.00	1440	16.00	22.00
622	2.00	2.00	1022	16.00	16.00	1122	16.00	16.00	1222	18.00	18.00	1342	14.00	20.00	1442	16.00	22.00
624	2.00	2.00	1024	16.00	16.00	1124	16.00	16.00	1224	18.00	18.00	1344	14.00	20.00	1444	14.00	22.00
626	4.00	4.00	1026	16.00	16.00	1126	16.00	16.00	1226	18.00	18.00	1346	14.00	20.00	1446	14.00	22.00
628	4.00	4.00	1028	16.00	16.00	1128	16.00	16.00	1228	16.00	18.00	1348	14.00	20.00	1448	14.00	22.00
630	4.00	4.00	1030	16.00	16.00	1130	16.00	16.00	1230	16.00	18.00	1350	14.00	20.00	1450	14.00	22.00
632	4.00	4.00	1032	16.00	16.00	1132	16.00	18.00	1232	16.00	18.00	1352	12.00	20.00	1452	14.00	22.00
634	4.00	4.00	1034	14.00	16.00	1134	16.00	18.00	1234	16.00	18.00	1354	12.00	20.00	1454	12.00	22.00
636	6.00	6.00	1036	14.00	16.00	1136	14.00	18.00	1236	16.00	18.00	1356	12.00	20.00	1456	12.00	22.00
638	6.00	6.00	1038	14.00	16.00	1138	14.00	18.00	1238	14.00	18.00	1358	12.00	20.00	1458	12.00	22.00
640	6.00	6.00	1040	14.00	16.00	1140	14.00	18.00	1240	14.00	18.00	1360	12.00	20.00	1460	12.00	22.00
642	6.00	6.00	1042	14.00	16.00	1142	14.00	18.00	1242	14.00	18.00	1362	10.00	20.00	1462	12.00	22.00
644	6.00	6.00	1044	12.00	16.00	1144	14.00	18.00	1244	14.00	18.00	1364	10.00	20.00	1464	12.00	22.00
646	8.00	8.00	1046	12.00	16.00	1146	12.00	18.00	1246	14.00	18.00	1366	10.00	20.00	1466	10.00	22.00
648	8.00	8.00	1048	12.00	16.00	1148	12.00	18.00	1248	14.00	18.00	1368	10.00	20.00	1468	10.00	22.00
650	8.00	8.00	1050	12.00	16.00	1150	12.00	18.00	1250	12.00	18.00	1370	10.00	20.00	1470	10.00	22.00

## Monthly Medicare levy adjustment

Monthly earnings	Spouse only	1 to 5 children	Monthly earnings	Spouse only	1 to 5 children	Monthly earnings	1 child	2 to 5 children	Monthly earnings	2 children	3 to 5 children	Monthly earnings	3 children	4 to 5 children	Monthly earnings	4 children	5 children
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1326.00	—	—	2192.67	35.00	35.00	2409.33	35.00	35.00	2626.00	39.00	39.00	2886.00	35.00	43.00	3102.67	35.00	48.00
1330.33	—	—	2197.00	35.00	35.00	2413.67	35.00	35.00	2630.33	39.00	39.00	2890.33	35.00	43.00	3107.00	35.00	48.00
1334.67	4.00	4.00	2201.33	35.00	35.00	2418.00	35.00	35.00	2634.67	39.00	39.00	2894.67	35.00	43.00	3111.33	35.00	48.00
1339.00	4.00	4.00	2205.67	35.00	35.00	2422.33	35.00	35.00	2639.00	39.00	39.00	2899.00	35.00	43.00	3115.67	35.00	48.00
1343.33	4.00	4.00	2210.00	35.00	35.00	2426.67	35.00	35.00	2643.33	39.00	39.00	2903.33	35.00	43.00	3120.00	35.00	48.00
1347.67	4.00	4.00	2214.33	35.00	35.00	2431.00	35.00	35.00	2647.67	39.00	39.00	2907.67	30.00	43.00	3124.33	35.00	48.00
1352.00	4.00	4.00	2218.67	35.00	35.00	2435.33	35.00	35.00	2652.00	39.00	39.00	2912.00	30.00	43.00	3128.67	30.00	48.00
1356.33	9.00	9.00	2223.00	35.00	35.00	2439.67	35.00	35.00	2656.33	39.00	39.00	2916.33	30.00	43.00	3133.00	30.00	48.00
1360.67	9.00	9.00	2227.33	35.00	35.00	2444.00	35.00	35.00	2660.67	35.00	39.00	2920.67	30.00	43.00	3137.33	30.00	48.00
1365.00	9.00	9.00	2231.67	35.00	35.00	2448.33	35.00	35.00	2665.00	35.00	39.00	2925.00	30.00	43.00	3141.67	30.00	48.00
1369.33	9.00	9.00	2236.00	35.00	35.00	2452.67	35.00	39.00	2669.33	35.00	39.00	2929.33	26.00	43.00	3146.00	30.00	48.00
1373.67	9.00	9.00	2240.33	30.00	35.00	2457.00	35.00	39.00	2673.67	35.00	39.00	2933.67	26.00	43.00	3150.33	26.00	48.00
1378.00	13.00	13.00	2244.67	30.00	35.00	2461.33	30.00	39.00	2678.00	35.00	39.00	2938.00	26.00	43.00	3154.67	26.00	48.00
1382.33	13.00	13.00	2249.00	30.00	35.00	2465.67	30.00	39.00	2682.33	30.00	39.00	2942.33	26.00	43.00	3159.00	26.00	48.00
1386.67	13.00	13.00	2253.33	30.00	35.00	2470.00	30.00	39.00	2686.67	30.00	39.00	2946.67	26.00	43.00	3163.33	26.00	48.00
1391.00	13.00	13.00	2257.67	30.00	35.00	2474.33	30.00	39.00	2691.00	30.00	39.00	2951.00	22.00	43.00	3167.67	26.00	48.00
1395.33	13.00	13.00	2262.00	26.00	35.00	2478.67	30.00	39.00	2695.33	30.00	39.00	2955.33	22.00	43.00	3172.00	26.00	48.00
1399.67	17.00	17.00	2266.33	26.00	35.00	2483.00	26.00	39.00	2699.67	30.00	39.00	2959.67	22.00	43.00	3176.33	22.00	48.00
1404.00	17.00	17.00	2270.67	26.00	35.00	2487.33	26.00	39.00	2704.00	30.00	39.00	2964.00	22.00	43.00	3180.67	22.00	48.00
1408.33	17.00	17.00	2275.00	26.00	35.00	2491.67	26.00	39.00	2708.33	26.00	39.00	2968.33	22.00	43.00	3185.00	22.00	48.00

## Who should use this schedule?

If you develop your own payroll software package, this schedule will assist in calculating the amounts to be withheld from payments made to payees on a weekly, fortnightly, monthly or quarterly basis. Payments include:

- salary, wages, allowances and leave loading paid to employees
- director's fees
- salary and allowances paid to office holders (including Members of Parliament, statutory office holders, defence force members and police officers)
- payments to labour hire workers
- payments to religious practitioners
- Commonwealth education or training payments, and
- compensation, sickness or accident pay that is 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).

This schedule also includes such payments made to payees who are foreign residents. For more information see **Foreign residents** on this page.

Some payees (shearers, fruit and vegetable harvesters, performing artists and those engaged on a daily basis) may be subject to a different rate of withholding. There are also special arrangements for the withholding rate for payments under voluntary agreements.

## Tax file number (TFN) declarations

The amount to be withheld from payments made to payees is primarily determined by the answers given by the payee on a *Tax file number declaration*. A *Tax file number declaration* applies to payments made after the declaration is provided to the payer. A later declaration provided by a payee overrides an earlier declaration.

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

Any *Employment declarations* and/or *Annuity and superannuation pension declarations* that were valid at 30 June 2000 will continue to be valid under PAYG.

## No TFN provided

If a payment is made to a payee and the payee **has not**:

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

use Scale 4 where the amount to withhold is 48.5% for residents and 47% for foreign residents, ignoring any cents.

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 the payer their TFN. At the end of this time, if the payee has not provided their TFN, unless the Tax Office advises not to, the payer must withhold 48.5% (residents) or 47% (foreign residents) from the total amount of all payments made to the payee, ignoring any cents.

- ❗ Do not allow any FTB, tax offsets or Medicare levy adjustment. Do not add amounts for HECS, HELP or SFSS.

## Withholding declarations

A valid *Tax file number declaration* (or *Employment declaration* or *Annuity and superannuation pension declaration*) must be in place before a payee can authorise the payer to vary their rate of withholding by providing a *Withholding declaration*.

A payee may use the *Withholding declaration* to advise their entitlement to the family tax benefit (FTB) or a tax offset, which they choose to claim through a reduced rate of withholding. Withholding declarations can also be used by payees to advise 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 payee's withholding rate include:

- becoming or ceasing to be an Australian resident for tax purposes
- claiming or discontinuing a claim for the tax-free threshold
- advising a HECS or HELP debt, or Financial Supplement 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 the payer makes after the payee has provided the declaration. A later declaration provided by a payee overrides an earlier declaration.

## 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* along with their *Tax file number declaration*.

- ➡ For instructions on how to calculate the Medicare levy adjustment, see page 3 of this schedule.

Some payees may be liable for an increased rate of Medicare levy or the Medicare levy surcharge on reportable fringe benefits. These payees can lodge a *Medicare levy variation declaration*, requiring the payer to increase the amount to be withheld from payments made to them.

## Allowances

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

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

## Foreign residents

Foreign resident tax rates apply where a payee has answered No to the question 'Are you an Australian resident for tax purposes?' on their *Tax file number declaration*. There are two ways to withhold from earnings for a foreign resident:

- If the payee has provided a valid TFN, use Scale 3.
- If the payee has not provided a valid TFN, use Scale 4.

Foreign resident payees **cannot** claim family tax benefit (FTB) or any tax offset. If a foreign resident payee has claimed FTB or any tax offsets on the *Tax file number declaration*, do not make any adjustment to the amount to be withheld.

## Higher Education Contribution Scheme (HECS) and Higher Education Loan Programme (HELP)

Individuals with an accumulated HECS or HELP debt may be required to have additional amounts withheld from payments made to them to cover their anticipated compulsory HECS or HELP repayment. A payee with a HECS or HELP debt will notify the payer of those details on their *Tax file number declaration* or *Withholding declaration*.

Use the HELP weekly, fortnightly or monthly tax table to calculate the additional amounts to be withheld for HECS or HELP debts.

Payees who are entitled to a reduction of Medicare levy or do not have to pay the Medicare levy because of low family income, will not have to make a compulsory HECS or HELP repayment for that year. The exemption from making a compulsory HECS or HELP repayment may be claimed on the *Medicare levy variation declaration*.

- ❗ On 1 January 2005 HECS was replaced by a new suite of loans known as HELP. HECS debts will continue to exist until 1 June 2006. From that date all HECS debts will be known as accumulated HELP debts.

## Student Financial Supplement Scheme (SFSS)

Individuals with an accumulated Financial Supplement debt may be required to have additional amounts withheld from payments made to them to cover their anticipated compulsory SFSS repayment. A payee with a Financial Supplement debt will notify the payer of those details on their *Tax file number declaration* or *Withholding declaration*. Use the SFSS weekly, fortnightly or monthly tax table to calculate the additional amounts to be withheld.

## Holiday pay, long service leave and eligible termination payments

### Payees who continue working

For withholding purposes, holiday pay (including any leave loading) and long service leave payments must be included as part of normal earnings except when they are paid on termination of employment. Payment for leave loading is subject to withholding if it exceeds the current threshold of \$320. Only that part of the payment which exceeds this threshold should be subject to withholding, unless the payee asks the payer to withhold from the full amount.

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

### Payees who cease working

Lump sum payments made when a payee ceases working are subject to a different rate of withholding. If a payee has unused annual leave, leave loading or long service leave, and they are resigning, see *PAYG withholding – unused leave payments on termination of employment tax table* (NAT 3351).

If they are leaving for other reasons the payments made may be eligible termination payments. Refer to *PAYG withholding – eligible termination payment tax table* (NAT 3349).

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

## Family tax benefit (FTB) and tax offsets

Payees who choose to claim their entitlement to FTB or a tax offset (dependent spouse, zone or special) through a reduced rate of withholding must provide a *Withholding declaration*. See Family tax benefit (FTB) and tax offsets on page 3 of this schedule to convert the payee's annual FTB and/or tax offset entitlement into a weekly, fortnightly, monthly or quarterly value.

❗ Do not allow any FTB or tax offsets where no tax-free threshold is claimed, or foreign resident rates used, or when no tax file number has been provided.

## Resident income tax rates from 1 July 2005 (not including Medicare levy)

Taxable income range \$	Tax rate %
0 to 6,000	0.0
6,001 to 21,600	15.0
21,601 to 63,000	30.0
63,001 to 95,000	42.0
Greater than 95,000	47.0

## PAYG withholding products

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

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

1. select 'search' on the home page
2. type in the NAT number of the publication in the search box (for example, 1005), and
3. press 'enter'.

## PAYG withholding tax tables

- *Weekly tax table incorporating Medicare levy with and without leave loading* (NAT 1005)
- *Fortnightly tax table incorporating Medicare levy with and without leave loading* (NAT 1006)
- *Monthly tax table incorporating Medicare levy with and without leave loading* (NAT 1007)
- *Quarterly tax table incorporating Medicare levy with and without leave loading* (NAT 3479)
- *Weekly tax table with no and half Medicare levy including Medicare levy adjustment* (NAT 1008)
- *Medicare levy adjustment – weekly tax table* (NAT 1010)
- *Medicare levy adjustment – fortnightly tax table* (NAT 1011)
- *Medicare levy adjustment – monthly tax table* (NAT 1012)
- *Special tax table for individuals seasonally employed in the horticultural industry, including statement of formulas* (NAT 1013)
- *Special tax table for individuals employed in the shearing industry, including statement of formulas* (NAT 1014)
- *Special tax table for actors, variety artists and other entertainers* (NAT 1023)
- *Special daily rates tax table, incorporating Medicare levy including statement of formulas* (NAT 1024)
- *HELP – weekly tax table* (NAT 2173)
- *HELP – fortnightly tax table* (NAT 2185)
- *HELP – monthly tax table* (NAT 2186)
- *Statement of formulas for calculating HELP component* (NAT 2335)
- *SFSS – weekly tax table* (NAT 3306)
- *SFSS – fortnightly tax table* (NAT 3307)
- *SFSS – monthly tax table* (NAT 3308)
- *Statement of formulas for calculating SFSS component* (NAT 3305)
- *Coefficients for calculating withholding amounts incorporating SFSS component and HECS or HELP component* (NAT 3539)
- *Return to work payments tax table* (NAT 3347)
- *Back payments including lump sum payments in arrears tax table* (NAT 3348)
- *Eligible termination payments tax table* (NAT 3349)
- *Superannuation pensions and annuities tax table* (NAT 3350)
- *Unused leave payments on termination of employment tax table* (NAT 3351)
- *Payments made under voluntary agreements tax table* (NAT 3352)
- *Special tax table for Senior Australians* (NAT 4466)
- *Special tax table for payments to individuals performing work or services in the JPDA – Timor Sea* (NAT 7288)
- *Bonuses and similar payments tax table* (NAT 7905)
- *Commission payments tax table* (NAT 10146)

❗ Foreign resident tax tables are no longer produced. Information on withholding for foreign residents is contained in the normal weekly, fortnightly and monthly tax tables.

## Other useful publications

- *Tax file number declaration* (NAT 3092)
- *Tax file number application or enquiry for an individual* (NAT 1432)
- *Withholding declaration* (NAT 3093)
- *Withholding declaration – upwards variation* (NAT 5367)
- *Withholding declaration – short version for senior Australians* (NAT 5072)
- *Medicare levy variation declaration* (NAT 0929)
- *A voluntary agreement for PAYG withholding* (NAT 2772)
- *PAYG Bulletin No. 1 – taxing of allowances* (NAT 3252)
- *How to submit your PAYG withholding annual report electronically* (NAT 3367)
- *PAYG withholding – calculation sheet – Index No 6209 – holiday and long service leave payments for continuing employment*