

BUSINESS

PAYERS

TAX TABLE

NAT 3305-05.2007

SEGMENT

AUDIENCE

FORMAT

PRODUCT ID



Australian Government

Australian Taxation Office

SCHEDULE 16 **PAY AS YOU GO (PAYG) WITHHOLDING**

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 2007.**



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**

WHO SHOULD USE THIS SCHEDULE?

This schedule has been produced for use by 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 (FS) 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, due to low family income, for an exemption or reduction of the Medicare levy on a *Medicare levy variation declaration*, and
- claimed the tax-free threshold with earnings of:
 - \$765 or more if paid weekly
 - \$1,530 or more if paid fortnightly
 - \$3,315 or more if paid monthly, or
 - \$9,945 or more if paid quarterly.

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

- \$448 or more if paid weekly
- \$896 or more if paid fortnightly
- \$1,941.33 or more if paid monthly, or
- \$5,824 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 – 764.99	0.0
765.00 – 939.99	2.0
940.00 – 1,333.99	3.0
1,334.00 & over	4.0

No tax-free threshold claimed

Weekly earnings — x \$	Component rate — a %
0 – 447.99	0.0
448.00 – 622.99	2.0
623.00 – 1,016.99	3.0
1,017.00 & over	4.0

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, ignore cents in the result and then 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 3/13, ignore cents in the result and then add 99 cents, or
- quarterly, divide the sum of the quarterly earnings by 13, ignore cents in the result and then 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 13/3 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 exactly 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 \$792.62
 SFSS component = $\$792.99 \times 2\% = \16.00 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.

COEFFICIENTS FOR CALCULATION OF WEEKLY AMOUNTS TO BE WITHHELD INCORPORATING SFSS COMPONENT

A payee's total withholding including the SFSS component can be calculated using the coefficients stated below and 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 2007.

! You should note that if two payees are taxed using a particular scale – for example, Scale 2 – but only one of them has an accumulated Financial Supplement (FS) 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	a	b	Weekly earnings (x) less than	a	b
\$			\$		
259	0.1650	0.1650	259	0.1650	0.1650
1125	0.3150	39.1765	448	0.3150	39.1765
2567	0.4150	151.6765	623	0.3350	39.1765
2567 & over	0.4650	280.0419	1017	0.3450	39.1765
			1125	0.3550	39.1765
			2567	0.4550	151.6765
			2567 & over	0.5050	280.0419

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	a	b	Weekly earnings (x) less than	a	b
\$			\$		
110	—	—	110	—	—
318	0.1516	16.7314	318	0.1516	16.7314
374	0.2526	48.9018	374	0.2526	48.9018
570	0.1667	16.7125	570	0.1667	16.7125
1436	0.3150	101.3575	765	0.3150	101.3575
2878	0.4150	244.9729	940	0.3350	101.3575
2878 & over	0.4650	388.8960	1334	0.3450	101.3575
			1436	0.3550	101.3575
			2878	0.4550	244.9729
			2878 & over	0.5050	388.8960

Foreign residents Scale 3					
NO accumulated FS debt			WITH accumulated FS debt		
Weekly earnings (x) less than	a	b	Weekly earnings (x) less than	a	b
\$			\$		
576	0.2900	0.2900	576	0.2900	0.2900
1442	0.3000	6.0592	765	0.3000	6.0592
2884	0.4000	150.2900	940	0.3200	6.0592
2884 & over	0.4500	294.5208	1334	0.3300	6.0592
			1442	0.3400	6.0592
			2884	0.4400	150.2900
			2884 & over	0.4900	294.5208

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	a	b	Weekly earnings (x) less than	a	b
\$			\$		
110	—	—	110	—	—
570	0.1516	16.7314	570	0.1516	16.7314
1436	0.3000	101.4335	765	0.3000	101.4335
2878	0.4000	245.0489	940	0.3200	101.4335
2878 & over	0.4500	388.9720	1334	0.3300	101.4335
			1436	0.3400	101.4335
			2878	0.4400	245.0489
			2878 & over	0.4900	388.9720

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	a	b	Weekly earnings (x) less than	a	b
\$			\$		
110	—	—	110	—	—
537	0.1516	16.7314	537	0.1516	16.7314
570	0.2021	43.8742	570	0.2021	43.8742
631	0.3500	128.2909	631	0.3500	128.2909
1436	0.3075	101.4383	765	0.3075	101.4383
2878	0.4075	245.0537	940	0.3275	101.4383
2878 & over	0.4575	388.9768	1334	0.3375	101.4383
			1436	0.3475	101.4383
			2878	0.4475	245.0537
			2878 & over	0.4975	388.9768

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	a	b	Weekly earnings (x) less than	a	b
\$			\$		
111	—	—	111	—	—
321	0.1500	16.7308	321	0.1500	16.7308
378	0.2500	48.9231	378	0.2500	48.9231
576	0.1650	16.7310	576	0.1650	16.7310
1442	0.3150	103.2694	765	0.3150	103.2694
2884	0.4150	247.5002	940	0.3350	103.2694
2884 & over	0.4650	391.7310	1334	0.3450	103.2694
			1442	0.3550	103.2694
			2884	0.4550	247.5002
			2884 & over	0.5050	391.7310

SAMPLE DATA

Weekly earnings \$	Weekly SFSS component \$
765	15.00
766	15.00
823	16.00
824	16.00
881	18.00
882	18.00
939	19.00
940	28.00
941	28.00
1039	31.00
1040	31.00
1136	34.00
1137	34.00
1235	37.00
1236	37.00
1237	37.00
1333	40.00
1334	53.00
1335	53.00
1454	58.00
1455	58.00

Fortnightly earnings \$	Fortnightly SFSS component \$
1530	30.00
1532	30.00
1646	32.00
1648	32.00
1762	36.00
1764	36.00
1878	38.00
1880	56.00
1882	56.00
2078	62.00
2080	62.00
2272	68.00
2274	68.00
2470	74.00
2472	74.00
2474	74.00
2666	80.00
2668	106.00
2670	106.00
2908	116.00
2910	116.00

Monthly earnings \$	Monthly SFSS component \$
3315.00	65.00
3319.33	65.00
3566.33	69.00
3570.67	69.00
3817.67	78.00
3822.00	78.00
4069.00	82.00
4073.33	121.00
4077.67	121.00
4502.33	134.00
4506.67	134.00
4922.67	147.00
4927.00	147.00
5351.67	160.00
5356.00	160.00
5360.33	160.00
5776.33	173.00
5780.67	230.00
5785.00	230.00
6300.67	251.00
6305.00	251.00

SAMPLE DATA

Weekly withholding amounts incorporating SFSS component

Weekly earnings \$	Amount 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 \$
109	18.00	—	32.00	—	—	—
110	18.00	—	32.00	—	—	—
111	18.00	—	32.00	—	—	—
112	18.00	—	32.00	—	—	—
258	43.00	23.00	75.00	23.00	23.00	22.00
259	43.00	23.00	75.00	23.00	23.00	22.00
288	52.00	27.00	84.00	27.00	27.00	27.00
289	52.00	27.00	84.00	27.00	27.00	27.00
317	61.00	31.00	92.00	31.00	31.00	31.00
318	61.00	32.00	92.00	32.00	32.00	31.00
320	62.00	32.00	93.00	32.00	32.00	31.00
321	62.00	32.00	93.00	32.00	32.00	32.00
373	79.00	46.00	108.00	40.00	40.00	45.00
374	79.00	46.00	108.00	40.00	40.00	45.00
377	80.00	46.00	109.00	41.00	41.00	46.00
378	80.00	46.00	110.00	41.00	41.00	46.00
412	91.00	52.00	119.00	46.00	46.00	51.00
413	91.00	52.00	120.00	46.00	46.00	52.00
447	102.00	58.00	130.00	51.00	51.00	57.00
448	111.00	58.00	130.00	51.00	51.00	57.00
536	141.00	73.00	155.00	65.00	65.00	72.00
537	141.00	73.00	156.00	65.00	65.00	72.00
569	152.00	78.00	165.00	70.00	71.00	77.00
570	152.00	79.00	165.00	70.00	72.00	77.00
575	154.00	80.00	167.00	71.00	73.00	78.00
576	154.00	80.00	167.00	72.00	74.00	78.00
622	170.00	95.00	181.00	85.00	90.00	93.00
623	176.00	95.00	181.00	86.00	90.00	93.00
630	179.00	97.00	183.00	88.00	93.00	95.00
631	179.00	98.00	184.00	88.00	93.00	96.00
764	225.00	140.00	223.00	128.00	134.00	138.00
765	225.00	155.00	239.00	144.00	149.00	153.00
852	255.00	184.00	267.00	172.00	178.00	182.00
853	255.00	185.00	267.00	172.00	178.00	183.00
939	285.00	214.00	295.00	199.00	206.00	212.00
940	285.00	223.00	304.00	209.00	216.00	221.00

Weekly earnings \$	Amount 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 \$
1016	312.00	250.00	330.00	234.00	242.00	248.00
1017	322.00	250.00	330.00	235.00	242.00	248.00
1032	328.00	255.00	335.00	239.00	247.00	253.00
1033	328.00	255.00	335.00	240.00	248.00	253.00
1124	360.00	287.00	365.00	270.00	278.00	285.00
1125	361.00	287.00	366.00	270.00	279.00	285.00
1229	408.00	323.00	400.00	304.00	314.00	321.00
1230	408.00	323.00	400.00	305.00	314.00	321.00
1333	455.00	359.00	434.00	339.00	349.00	357.00
1334	456.00	373.00	448.00	352.00	362.00	371.00
1384	478.00	390.00	465.00	369.00	380.00	388.00
1385	479.00	391.00	465.00	370.00	380.00	389.00
1435	502.00	408.00	482.00	387.00	398.00	407.00
1436	502.00	409.00	483.00	387.00	398.00	407.00
1441	504.00	411.00	484.00	389.00	400.00	409.00
1442	505.00	412.00	485.00	390.00	401.00	409.00
1496	529.00	436.00	508.00	414.00	425.00	434.00
1497	530.00	437.00	509.00	414.00	425.00	434.00
1723	633.00	539.00	608.00	514.00	526.00	537.00
1724	633.00	540.00	609.00	514.00	527.00	537.00
2004	761.00	667.00	732.00	637.00	652.00	665.00
2005	761.00	668.00	732.00	638.00	653.00	665.00
2145	825.00	731.00	794.00	699.00	715.00	729.00
2146	825.00	732.00	794.00	700.00	716.00	729.00
2356	921.00	827.00	887.00	792.00	810.00	825.00
2357	921.00	828.00	887.00	792.00	810.00	825.00
2566	1016.00	923.00	979.00	884.00	904.00	920.00
2567	1017.00	923.00	980.00	885.00	904.00	921.00
2722	1095.00	994.00	1048.00	953.00	973.00	991.00
2723	1096.00	994.00	1048.00	954.00	974.00	992.00
2877	1173.00	1065.00	1116.00	1021.00	1043.00	1062.00
2878	1174.00	1065.00	1116.00	1022.00	1043.00	1062.00
2883	1176.00	1068.00	1119.00	1024.00	1046.00	1065.00
2884	1177.00	1068.00	1119.00	1025.00	1046.00	1065.00
2933	1202.00	1093.00	1143.00	1049.00	1071.00	1090.00
2934	1202.00	1093.00	1144.00	1049.00	1071.00	1090.00

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.

SAMPLE DATA

Fortnightly withholding amounts incorporating SFSS component

Fortnightly earnings	Amount 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
	\$	\$	\$	\$	\$	\$
218	36.00	—	64.00	—	—	—
220	36.00	—	64.00	—	—	—
222	36.00	—	64.00	—	—	—
224	36.00	—	64.00	—	—	—
516	86.00	46.00	150.00	46.00	46.00	44.00
518	86.00	46.00	150.00	46.00	46.00	44.00
576	104.00	54.00	168.00	54.00	54.00	54.00
578	104.00	54.00	168.00	54.00	54.00	54.00
634	122.00	62.00	184.00	62.00	62.00	62.00
636	122.00	64.00	184.00	64.00	64.00	62.00
640	124.00	64.00	186.00	64.00	64.00	62.00
642	124.00	64.00	186.00	64.00	64.00	64.00
746	158.00	92.00	216.00	80.00	80.00	90.00
748	158.00	92.00	216.00	80.00	80.00	90.00
754	160.00	92.00	218.00	82.00	82.00	92.00
756	160.00	92.00	220.00	82.00	82.00	92.00
824	182.00	104.00	238.00	92.00	92.00	102.00
826	182.00	104.00	240.00	92.00	92.00	104.00
894	204.00	116.00	260.00	102.00	102.00	114.00
896	222.00	116.00	260.00	102.00	102.00	114.00
1072	282.00	146.00	310.00	130.00	130.00	144.00
1074	282.00	146.00	312.00	130.00	130.00	144.00
1138	304.00	156.00	330.00	140.00	142.00	154.00
1140	304.00	158.00	330.00	140.00	144.00	154.00
1150	308.00	160.00	334.00	142.00	146.00	156.00
1152	308.00	160.00	334.00	144.00	148.00	156.00
1244	340.00	190.00	362.00	170.00	180.00	186.00
1246	352.00	190.00	362.00	172.00	180.00	186.00
1260	358.00	194.00	366.00	176.00	186.00	190.00
1262	358.00	196.00	368.00	176.00	186.00	192.00
1528	450.00	280.00	446.00	256.00	268.00	276.00
1530	450.00	310.00	478.00	288.00	298.00	306.00
1704	510.00	368.00	534.00	344.00	356.00	364.00
1706	510.00	370.00	534.00	344.00	356.00	366.00
1878	570.00	428.00	590.00	398.00	412.00	424.00
1880	570.00	446.00	608.00	418.00	432.00	442.00

Fortnightly earnings	Amount 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
	\$	\$	\$	\$	\$	\$
2032	624.00	500.00	660.00	468.00	484.00	496.00
2034	644.00	500.00	660.00	470.00	484.00	496.00
2064	656.00	510.00	670.00	478.00	494.00	506.00
2066	656.00	510.00	670.00	480.00	496.00	506.00
2248	720.00	574.00	730.00	540.00	556.00	570.00
2250	722.00	574.00	732.00	540.00	558.00	570.00
2458	816.00	646.00	800.00	608.00	628.00	642.00
2460	816.00	646.00	800.00	610.00	628.00	642.00
2666	910.00	718.00	868.00	678.00	698.00	714.00
2668	912.00	746.00	896.00	704.00	724.00	742.00
2768	956.00	780.00	930.00	738.00	760.00	776.00
2770	958.00	782.00	930.00	740.00	760.00	778.00
2870	1004.00	816.00	964.00	774.00	796.00	814.00
2872	1004.00	818.00	966.00	774.00	796.00	814.00
2882	1008.00	822.00	968.00	778.00	800.00	818.00
2884	1010.00	824.00	970.00	780.00	802.00	818.00
2992	1058.00	872.00	1016.00	828.00	850.00	868.00
2994	1060.00	874.00	1018.00	828.00	850.00	868.00
3446	1266.00	1078.00	1216.00	1028.00	1052.00	1074.00
3448	1266.00	1080.00	1218.00	1028.00	1054.00	1074.00
4008	1522.00	1334.00	1464.00	1274.00	1304.00	1330.00
4010	1522.00	1336.00	1464.00	1276.00	1306.00	1330.00
4290	1650.00	1462.00	1588.00	1398.00	1430.00	1458.00
4292	1650.00	1464.00	1588.00	1400.00	1432.00	1458.00
4712	1842.00	1654.00	1774.00	1584.00	1620.00	1650.00
4714	1842.00	1656.00	1774.00	1584.00	1620.00	1650.00
5132	2032.00	1846.00	1958.00	1768.00	1808.00	1840.00
5134	2034.00	1846.00	1960.00	1770.00	1808.00	1842.00
5444	2190.00	1988.00	2096.00	1906.00	1946.00	1982.00
5446	2192.00	1988.00	2096.00	1908.00	1948.00	1984.00
5754	2346.00	2130.00	2232.00	2042.00	2086.00	2124.00
5756	2348.00	2130.00	2232.00	2044.00	2086.00	2124.00
5766	2352.00	2136.00	2238.00	2048.00	2092.00	2130.00
5768	2354.00	2136.00	2238.00	2050.00	2092.00	2130.00
5866	2404.00	2186.00	2286.00	2098.00	2142.00	2180.00
5868	2404.00	2186.00	2288.00	2098.00	2142.00	2180.00

Monthly withholding amounts incorporating SFSS component

Monthly earnings	Amount 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
	\$	\$	\$	\$	\$	\$
472.33	78.00	—	139.00	—	—	—
476.67	78.00	—	139.00	—	—	—
481.00	78.00	—	139.00	—	—	—
485.33	78.00	—	139.00	—	—	—
1118.00	186.00	100.00	325.00	100.00	100.00	95.00
1122.33	186.00	100.00	325.00	100.00	100.00	95.00
1248.00	225.00	117.00	364.00	117.00	117.00	117.00
1252.33	225.00	117.00	364.00	117.00	117.00	117.00
1373.67	264.00	134.00	399.00	134.00	134.00	134.00
1378.00	264.00	139.00	399.00	139.00	139.00	134.00
1386.67	269.00	139.00	403.00	139.00	139.00	134.00
1391.00	269.00	139.00	403.00	139.00	139.00	139.00
1616.33	342.00	199.00	468.00	173.00	173.00	195.00
1620.67	342.00	199.00	468.00	173.00	173.00	195.00
1633.67	347.00	199.00	472.00	178.00	178.00	199.00
1638.00	347.00	199.00	477.00	178.00	178.00	199.00
1785.33	394.00	225.00	516.00	199.00	199.00	221.00
1789.67	394.00	225.00	520.00	199.00	199.00	225.00
1937.00	442.00	251.00	563.00	221.00	221.00	247.00
1941.33	481.00	251.00	563.00	221.00	221.00	247.00
2322.67	611.00	316.00	672.00	282.00	282.00	312.00
2327.00	611.00	316.00	676.00	282.00	282.00	312.00
2465.67	659.00	338.00	715.00	303.00	308.00	334.00
2470.00	659.00	342.00	715.00	303.00	312.00	334.00
2491.67	667.00	347.00	724.00	308.00	316.00	338.00
2496.00	667.00	347.00	724.00	312.00	321.00	338.00
2695.33	737.00	412.00	784.00	368.00	390.00	403.00
2699.67	763.00	412.00	784.00	373.00	390.00	403.00
2730.00	776.00	420.00	793.00	381.00	403.00	412.00
2734.33	776.00	425.00	797.00	381.00	403.00	416.00
3310.67	975.00	607.00	966.00	555.00	581.00	598.00
3315.00	975.00	672.00	1036.00	624.00	646.00	663.00
3692.00	1105.00	797.00	1157.00	745.00	771.00	789.00
3696.33	1105.00	802.00	1157.00	745.00	771.00	793.00
4069.00	1235.00	927.00	1278.00	862.00	893.00	919.00
4073.33	1235.00	966.00	1317.00	906.00	936.00	958.00

Monthly earnings	Amount 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
	\$	\$	\$	\$	\$	\$
4402.67	1352.00	1083.00	1430.00	1014.00	1049.00	1075.00
4407.00	1395.00	1083.00	1430.00	1018.00	1049.00	1075.00
4472.00	1421.00	1105.00	1452.00	1036.00	1070.00	1096.00
4476.33	1421.00	1105.00	1452.00	1040.00	1070.00	1096.00
4870.67	1560.00	1244.00	1582.00	1170.00	1205.00	1235.00
4875.00	1564.00	1244.00	1586.00	1170.00	1209.00	1235.00
5325.67	1768.00	1400.00	1733.00	1317.00	1361.00	1391.00
5330.00	1768.00	1400.00	1733.00	1322.00	1361.00	1391.00
5776.33	1972.00	1556.00	1881.00	1469.00	1512.00	1547.00
5780.67	1976.00	1616.00	1941.00	1525.00	1569.00	1608.00
5997.33	2071.00	1690.00	2015.00	1599.00	1647.00	1681.00
6001.67	2076.00	1694.00	2015.00	1603.00	1647.00	1686.00
6218.33	2175.00	1768.00	2089.00	1677.00	1725.00	1764.00
6222.67	2175.00	1772.00	2093.00	1677.00	1725.00	1764.00
6244.33	2184.00	1781.00	2097.00	1686.00	1733.00	1772.00
6248.67	2188.00	1785.00	2102.00	1690.00	1738.00	1772.00
6482.67	2292.00	1889.00	2201.00	1794.00	1842.00	1881.00
6487.00	2297.00	1894.00	2206.00	1794.00	1842.00	1881.00
7466.33	2743.00	2336.00	2635.00	2227.00	2279.00	2327.00
7470.67	2743.00	2340.00	2639.00	2227.00	2284.00	2327.00
8684.00	3298.00	2890.00	3172.00	2760.00	2825.00	2882.00
8688.33	3298.00	2895.00	3172.00	2765.00	2830.00	2882.00
9295.00	3575.00	3168.00	3441.00	3029.00	3098.00	3159.00
9299.33	3575.00	3172.00	3441.00	3033.00	3103.00	3159.00
10209.33	3991.00	3584.00	3844.00	3432.00	3510.00	3575.00
10213.67	3991.00	3588.00	3844.00	3432.00	3510.00	3575.00
11119.33	4403.00	4000.00	4242.00	3831.00	3917.00	3987.00
11123.67	4407.00	4000.00	4247.00	3835.00	3917.00	3991.00
11795.33	4745.00	4307.00	4541.00	4130.00	42	

© COMMONWEALTH OF AUSTRALIA 2007

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

PUBLISHED BY

Australian Taxation Office
Canberra
May 2007

JS 7901

OUR COMMITMENT TO YOU

We are committed to providing you with advice and information you can rely on.

If you feel this publication does not fully cover your circumstances, please seek help from the Tax Office or a professional adviser.

The information in this publication is current at May 2007. We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for a more recent version on our website at www.ato.gov.au or contact us.