

**BUSINESS**

PAYERS

TAX TABLE

NAT 3539-05.2007

SEGMENT

AUDIENCE

FORMAT

PRODUCT ID



**Australian Government**

**Australian Taxation Office**

## **SCHEDULE 21**

### **PAY AS YOU GO (PAYG) WITHHOLDING**

# **Coefficients for calculating weekly withholding amounts**

Incorporating Student Financial Supplement Scheme (SFSS) component and Higher Education Loan Programme (HELP) 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](http://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 **both** an accumulated Higher Education Loan Programme (HELP) debt and an accumulated Financial Supplement (FS) debt.

## HECS HAS BECOME HELP

On 1 June 2006, all accumulated Higher Education Contribution Scheme (HECS) debts became accumulated HELP debts.

## FORMULAS FOR CALCULATING THE SFSS AND HELP COMPONENTS

Statements of formulas for separately calculating the 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 Programme (HELP) component (NAT 2335)*.

## 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 Programme (HELP) 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 HELP 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.

## 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, 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 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 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.

## 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.

**COEFFICIENTS FOR CALCULATING WEEKLY WITHHOLDING AMOUNTS  
INCORPORATING SFSS AND HELP COMPONENTS**

The coefficients stated below 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 HELP debt and an accumulated Financial Supplement (FS) debt, you will need to set up two separate scales in your payroll system. One scale will need to incorporate the SFSS and HELP components and the other won't. For example, name one 'Scale 2' and the other 'Scale 22'.

The SFSS and HELP 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 Weekly earnings (x) less than			WITH accumulated HELP & FS debt Weekly earnings (x) less than		
\$	a	b	\$	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	535	0.3750	39.1765
2567 & over	0.4650	280.0419	623	0.3800	39.1765
			672	0.3950	39.1765
			746	0.4000	39.1765
			834	0.4050	39.1765
			895	0.4100	39.1765
			1017	0.4150	39.1765
			1105	0.4300	39.1765
			1125	0.4350	39.1765
			2567	0.5350	151.6765
			2567 & over	0.5850	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 HELP & FS debt Weekly earnings (x) less than			WITH accumulated HELP & FS debt Weekly earnings (x) less than		
\$	a	b	\$	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	853	0.3750	101.3575
2878 & over	0.4650	388.8960	940	0.3800	101.3575
			989	0.3950	101.3575
			1063	0.4000	101.3575
			1152	0.4050	101.3575
			1212	0.4100	101.3575
			1334	0.4150	101.3575
			1422	0.4300	101.3575
			1436	0.4350	101.3575
			2878	0.5350	244.9729
			2878 & over	0.5850	388.8960

Foreign residents Scale 3					
NO accumulated HELP & FS debt Weekly earnings (x) less than			WITH accumulated HELP & FS debt Weekly earnings (x) less than		
\$	a	b	\$	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	853	0.3600	6.0592
2884 & over	0.4500	294.5208	940	0.3650	6.0592
			989	0.3800	6.0592
			1063	0.3850	6.0592
			1152	0.3900	6.0592
			1212	0.3950	6.0592
			1334	0.4000	6.0592
			1422	0.4150	6.0592
			1442	0.4200	6.0592
			2884	0.5200	150.2900
			2884 & over	0.5700	294.5208

Where payee claimed FULL exemption from Medicare levy in Medicare levy variation declaration Scale 5					
NO accumulated HELP & FS debt Weekly earnings (x) less than			WITH accumulated HELP & FS debt Weekly earnings (x) less than		
\$	a	b	\$	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	853	0.3600	101.4335
2878 & over	0.4500	388.9720	940	0.3650	101.4335
			989	0.3800	101.4335
			1063	0.3850	101.4335
			1152	0.3900	101.4335
			1212	0.3950	101.4335
			1334	0.4000	101.4335
			1422	0.4150	101.4335
			1436	0.4200	101.4335
			2878	0.5200	245.0489
			2878 & over	0.5700	388.9720

Where payee claimed HALF exemption from Medicare levy in Medicare levy variation declaration Scale 6					
NO accumulated HELP & FS debt Weekly earnings (x) less than			WITH accumulated HELP & FS debt Weekly earnings (x) less than		
\$	a	b	\$	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	853	0.3675	101.4383
2878 & over	0.4575	388.9768	940	0.3725	101.4383
			989	0.3875	101.4383
			1063	0.3925	101.4383
			1152	0.3975	101.4383
			1212	0.4025	101.4383
			1334	0.4075	101.4383
			1422	0.4225	101.4383
			1436	0.4275	101.4383
			2878	0.5275	245.0537
			2878 & over	0.5775	388.9768

Where payee not eligible to receive leave loading and has claimed tax-free threshold Scale 7					
NO accumulated HELP & FS debt Weekly earnings (x) less than			WITH accumulated HELP & FS debt Weekly earnings (x) less than		
\$	a	b	\$	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	853	0.3750	103.2694
2884 & over	0.4650	391.7310	940	0.3800	103.2694
			989	0.3950	103.2694
			1063	0.4000	103.2694
			1152	0.4050	103.2694
			1212	0.4100	103.2694
			1334	0.4150	103.2694
			1422	0.4300	103.2694
			1442	0.4350	103.2694
			2884	0.5350	247.5002
			2884 & over	0.5850	391.7310

**SAMPLE DATA**

**Weekly withholding amounts incorporating HELP and SFSS components**

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
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
447	102.00	58.00	130.00	51.00	51.00	57.00
448	129.00	58.00	130.00	51.00	51.00	57.00
534	161.00	72.00	155.00	64.00	64.00	72.00
535	164.00	73.00	155.00	65.00	65.00	72.00
536	165.00	73.00	155.00	65.00	65.00	72.00
537	165.00	73.00	156.00	65.00	65.00	72.00
569	177.00	78.00	165.00	70.00	71.00	77.00
570	178.00	79.00	165.00	70.00	72.00	77.00
575	180.00	80.00	167.00	71.00	73.00	78.00
576	180.00	80.00	167.00	72.00	74.00	78.00
622	198.00	95.00	181.00	85.00	90.00	93.00
623	207.00	95.00	181.00	86.00	90.00	93.00
630	210.00	97.00	183.00	88.00	93.00	95.00
631	210.00	98.00	184.00	88.00	93.00	96.00
671	226.00	110.00	196.00	100.00	105.00	108.00
672	230.00	111.00	196.00	100.00	106.00	109.00
745	259.00	134.00	218.00	122.00	128.00	132.00
746	263.00	134.00	218.00	123.00	128.00	132.00
764	271.00	140.00	223.00	128.00	134.00	138.00
765	271.00	186.00	270.00	174.00	180.00	184.00
833	299.00	211.00	294.00	199.00	205.00	209.00
834	303.00	212.00	295.00	199.00	205.00	210.00

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
	\$	\$	\$	\$	\$	\$
852	311.00	219.00	301.00	206.00	212.00	217.00
853	311.00	223.00	306.00	210.00	217.00	221.00
894	328.00	239.00	321.00	225.00	232.00	237.00
895	333.00	239.00	321.00	226.00	232.00	237.00
939	351.00	256.00	337.00	242.00	249.00	254.00
940	351.00	270.00	352.00	256.00	263.00	268.00
988	371.00	289.00	370.00	274.00	282.00	287.00
989	372.00	295.00	375.00	280.00	287.00	293.00
1016	383.00	305.00	385.00	290.00	298.00	304.00
1017	399.00	306.00	386.00	290.00	298.00	304.00
1062	418.00	324.00	403.00	308.00	316.00	322.00
1063	418.00	330.00	409.00	314.00	321.00	328.00
1104	436.00	346.00	425.00	330.00	338.00	344.00
1105	442.00	347.00	425.00	330.00	338.00	345.00
1124	450.00	354.00	433.00	337.00	346.00	352.00
1125	451.00	355.00	433.00	338.00	346.00	353.00
1151	465.00	365.00	443.00	348.00	356.00	363.00
1152	465.00	371.00	449.00	354.00	363.00	369.00
1211	497.00	396.00	473.00	377.00	386.00	394.00
1212	497.00	402.00	479.00	384.00	393.00	400.00
1333	562.00	452.00	528.00	432.00	442.00	450.00
1334	563.00	473.00	548.00	453.00	463.00	471.00
1421	609.00	510.00	584.00	489.00	499.00	508.00
1422	610.00	518.00	592.00	496.00	507.00	516.00
1435	617.00	523.00	597.00	502.00	512.00	521.00
1436	617.00	524.00	597.00	502.00	513.00	522.00
1441	620.00	526.00	600.00	505.00	516.00	524.00
1442	620.00	527.00	600.00	505.00	516.00	524.00
2004	921.00	828.00	892.00	798.00	813.00	825.00
2005	922.00	828.00	893.00	798.00	813.00	826.00
2566	1222.00	1128.00	1185.00	1090.00	1109.00	1126.00
2567	1222.00	1129.00	1185.00	1090.00	1110.00	1126.00
2877	1404.00	1295.00	1346.00	1252.00	1273.00	1292.00
2878	1404.00	1295.00	1347.00	1252.00	1274.00	1293.00
2883	1407.00	1298.00	1349.00	1255.00	1277.00	1295.00
2884	1408.00	1299.00	1350.00	1255.00	1277.00	1296.00

**Fortnightly withholding amounts incorporating HELP and SFSS components**

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
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
894	204.00	116.00	260.00	102.00	102.00	114.00
896	258.00	116.00	260.00	102.00	102.00	114.00
1068	322.00	144.00	310.00	128.00	128.00	144.00
1070	328.00	146.00	310.00	130.00	130.00	144.00
1072	330.00	146.00	310.00	130.00	130.00	144.00
1074	330.00	146.00	312.00	130.00	130.00	144.00
1138	354.00	156.00	330.00	140.00	142.00	154.00
1140	356.00	158.00	330.00	140.00	144.00	154.00
1150	360.00	160.00	334.00	142.00	146.00	156.00
1152	360.00	160.00	334.00	144.00	148.00	156.00
1244	396.00	190.00	362.00	170.00	180.00	186.00
1246	414.00	190.00	362.00	172.00	180.00	186.00
1260	420.00	194.00	366.00	176.00	186.00	190.00
1262	420.00	196.00	368.00	176.00	186.00	192.00
1342	452.00	220.00	392.00	200.00	210.00	216.00
1344	460.00	222.00	392.00	200.00	212.00	218.00
1490	518.00	268.00	436.00	244.00	256.00	264.00
1492	526.00	268.00	436.00	246.00	256.00	264.00
1528	542.00	280.00	446.00	256.00	268.00	276.00
1530	542.00	372.00	540.00	348.00	360.00	368.00
1666	598.00	422.00	588.00	398.00	410.00	418.00
1668	606.00	424.00	590.00	398.00	410.00	420.00

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
	\$	\$	\$	\$	\$	\$
1704	622.00	438.00	602.00	412.00	424.00	434.00
1706	622.00	446.00	612.00	420.00	434.00	442.00
1788	656.00	478.00	642.00	450.00	464.00	474.00
1790	666.00	478.00	642.00	452.00	464.00	474.00
1878	702.00	512.00	674.00	484.00	498.00	508.00
1880	702.00	540.00	704.00	512.00	526.00	536.00
1976	742.00	578.00	740.00	548.00	564.00	574.00
1978	744.00	590.00	750.00	560.00	574.00	586.00
2032	766.00	610.00	770.00	580.00	596.00	608.00
2034	798.00	612.00	772.00	580.00	596.00	608.00
2124	836.00	648.00	806.00	616.00	632.00	644.00
2126	836.00	660.00	818.00	628.00	642.00	656.00
2208	872.00	692.00	850.00	660.00	676.00	688.00
2210	884.00	694.00	850.00	660.00	676.00	690.00
2248	900.00	708.00	866.00	674.00	692.00	704.00
2250	902.00	710.00	866.00	676.00	692.00	706.00
2302	930.00	730.00	886.00	696.00	712.00	726.00
2304	930.00	742.00	898.00	708.00	726.00	738.00
2422	994.00	792.00	946.00	754.00	772.00	788.00
2424	994.00	804.00	958.00	768.00	786.00	800.00
2666	1124.00	904.00	1056.00	864.00	884.00	900.00
2668	1126.00	946.00	1096.00	906.00	926.00	942.00
2842	1218.00	1020.00	1168.00	978.00	998.00	1016.00
2844	1220.00	1036.00	1184.00	992.00	1014.00	1032.00
2870	1234.00	1046.00	1194.00	1004.00	1024.00	1042.00
2872	1234.00	1048.00	1194.00	1004.00	1026.00	1044.00
2882	1240.00	1052.00	1200.00	1010.00	1032.00	1048.00
2884	1240.00	1054.00	1200.00	1010.00	1032.00	1048.00
4008	1842.00	1656.00	1784.00	1596.00	1626.00	1650.00
4010	1844.00	1656.00	1786.00	1596.00	1626.00	1652.00
5132	2444.00	2256.00	2370.00	2180.00	2218.00	2252.00
5134	2444.00	2258.00	2370.00	2180.00	2220.00	2252.00
5754	2808.00	2590.00	2692.00	2504.00	2546.00	2584.00
5756	2808.00	2590.00	2694.00	2504.00	2548.00	2586.00
5766	2814.00	2596.00	2698.00	2510.00	2554.00	2590.00
5768	2816.00	2598.00	2700.00	2510.00	2554.00	2592.00

**SAMPLE DATA**

**Monthly withholding amounts incorporating HELP and SFSS components**

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
	\$	\$	\$	\$	\$	\$
<b>472.33</b>	78.00	—	139.00	—	—	—
<b>476.67</b>	78.00	—	139.00	—	—	—
<b>481.00</b>	78.00	—	139.00	—	—	—
<b>485.33</b>	78.00	—	139.00	—	—	—
<b>1118.00</b>	186.00	100.00	325.00	100.00	100.00	95.00
<b>1122.33</b>	186.00	100.00	325.00	100.00	100.00	95.00
<b>1373.67</b>	264.00	134.00	399.00	134.00	134.00	134.00
<b>1378.00</b>	264.00	139.00	399.00	139.00	139.00	134.00
<b>1386.67</b>	269.00	139.00	403.00	139.00	139.00	134.00
<b>1391.00</b>	269.00	139.00	403.00	139.00	139.00	139.00
<b>1616.33</b>	342.00	199.00	468.00	173.00	173.00	195.00
<b>1620.67</b>	342.00	199.00	468.00	173.00	173.00	195.00
<b>1633.67</b>	347.00	199.00	472.00	178.00	178.00	199.00
<b>1638.00</b>	347.00	199.00	477.00	178.00	178.00	199.00
<b>1937.00</b>	442.00	251.00	563.00	221.00	221.00	247.00
<b>1941.33</b>	559.00	251.00	563.00	221.00	221.00	247.00
<b>2314.00</b>	698.00	312.00	672.00	277.00	277.00	312.00
<b>2318.33</b>	711.00	316.00	672.00	282.00	282.00	312.00
<b>2322.67</b>	715.00	316.00	672.00	282.00	282.00	312.00
<b>2327.00</b>	715.00	316.00	676.00	282.00	282.00	312.00
<b>2465.67</b>	767.00	338.00	715.00	303.00	308.00	334.00
<b>2470.00</b>	771.00	342.00	715.00	303.00	312.00	334.00
<b>2491.67</b>	780.00	347.00	724.00	308.00	316.00	338.00
<b>2496.00</b>	780.00	347.00	724.00	312.00	321.00	338.00
<b>2695.33</b>	858.00	412.00	784.00	368.00	390.00	403.00
<b>2699.67</b>	897.00	412.00	784.00	373.00	390.00	403.00
<b>2730.00</b>	910.00	420.00	793.00	381.00	403.00	412.00
<b>2734.33</b>	910.00	425.00	797.00	381.00	403.00	416.00
<b>2907.67</b>	979.00	477.00	849.00	433.00	455.00	468.00
<b>2912.00</b>	997.00	481.00	849.00	433.00	459.00	472.00
<b>3228.33</b>	1122.00	581.00	945.00	529.00	555.00	572.00
<b>3232.67</b>	1140.00	581.00	945.00	533.00	555.00	572.00
<b>3310.67</b>	1174.00	607.00	966.00	555.00	581.00	598.00
<b>3315.00</b>	1174.00	806.00	1170.00	754.00	780.00	797.00
<b>3609.67</b>	1296.00	914.00	1274.00	862.00	888.00	906.00
<b>3614.00</b>	1313.00	919.00	1278.00	862.00	888.00	910.00

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
	\$	\$	\$	\$	\$	\$
<b>3692.00</b>	1348.00	949.00	1304.00	893.00	919.00	940.00
<b>3696.33</b>	1348.00	966.00	1326.00	910.00	940.00	958.00
<b>3874.00</b>	1421.00	1036.00	1391.00	975.00	1005.00	1027.00
<b>3878.33</b>	1443.00	1036.00	1391.00	979.00	1005.00	1027.00
<b>4069.00</b>	1521.00	1109.00	1460.00	1049.00	1079.00	1101.00
<b>4073.33</b>	1521.00	1170.00	1525.00	1109.00	1140.00	1161.00
<b>4281.33</b>	1608.00	1252.00	1603.00	1187.00	1222.00	1244.00
<b>4285.67</b>	1612.00	1278.00	1625.00	1213.00	1244.00	1270.00
<b>4402.67</b>	1660.00	1322.00	1668.00	1257.00	1291.00	1317.00
<b>4407.00</b>	1729.00	1326.00	1673.00	1257.00	1291.00	1317.00
<b>4602.00</b>	1811.00	1404.00	1746.00	1335.00	1369.00	1395.00
<b>4606.33</b>	1811.00	1430.00	1772.00	1361.00	1391.00	1421.00
<b>4784.00</b>	1889.00	1499.00	1842.00	1430.00	1465.00	1491.00
<b>4788.33</b>	1915.00	1504.00	1842.00	1430.00	1465.00	1495.00
<b>4870.67</b>	1950.00	1534.00	1876.00	1460.00	1499.00	1525.00
<b>4875.00</b>	1954.00	1538.00	1876.00	1465.00	1499.00	1530.00
<b>4987.67</b>	2015.00	1582.00	1920.00	1508.00	1543.00	1573.00
<b>4992.00</b>	2015.00	1608.00	1946.00	1534.00	1573.00	1599.00
<b>5247.67</b>	2154.00	1716.00	2050.00	1634.00	1673.00	1707.00
<b>5252.00</b>	2154.00	1742.00	2076.00	1664.00	1703.00	1733.00
<b>5776.33</b>	2435.00	1959.00	2288.00	1872.00	1915.00	1950.00
<b>5780.67</b>	2440.00	2050.00	2375.00	1963.00	2006.00	2041.00
<b>6157.67</b>	2639.00	2210.00	2531.00	2119.00	2162.00	2201.00
<b>6162.00</b>	2643.00	2245.00	2565.00	2149.00	2197.00	2236.00
<b>6218.33</b>	2674.00	2266.00	2587.00	2175.00	2219.00	2258.00
<b>6222.67</b>	2674.00	2271.00	2587.00	2175.00	2223.00	2262.00
<b>6244.33</b>	2687.00	2279.00	2600.00	2188.00	2236.00	2271.00
<b>6248.67</b>	2687.00	2284.00	2600.00	2188.00	2236.00	2271.00
<b>8684.00</b>	3991.00	3588.00	3865.00	3458.00	3523.00	3575.00
<b>8688.33</b>	3995.00	3588.00	3870.00	3458.00	3523.00	3579.00
<b>11119.33</b>	5295.00	4888.00	5135.00	4723.00	4806.00	4879.00
<b>11123.67</b>	5295.00	4892.00	5135.00	4723.00	4810.00	4879.00
<b>12467.00</b>	6084.00	5612.00	5833.00	5425.00	5516.00	5599.00
<b>12471.33</b>	6084.00	5612.00	5837.00	5425.00	5521.00	5603.00
<b>12493.00</b>	6097.00	5625.00	5846.00	5438.00	5534.00	5612.00
<b>12497.33</b>	6101.00	5629.00	5850.00	5438.00	5534.00	5616.00

ⓘ 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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