

BUSINESS

PAYERS

TAX TABLE

NAT 4466-05.2007

SEGMENT

AUDIENCE

FORMAT

PRODUCT ID



Australian Government

Australian Taxation Office

SCHEDULE 22

PAY AS YOU GO (PAYG) WITHHOLDING

Special tax table for aged pensioners and low income aged persons (senior Australians)



**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
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WHO SHOULD USE THIS TABLE?

Use this table if you make payments to senior Australians who, at the end of the relevant financial year, are:

- at least 65 years old for males and 63 years and 6 months old for females. For example, to be eligible for the year ending 30 June 2008, a male payee must be born on or before 30 June 1943, and a female payee must be born on or before 31 December 1944,

or

- at least 60 years old for males and 58 years and 6 months old for females who are Department of Veterans' Affairs veterans receiving a service pension and/or war widows/widowers receiving an income support supplement.

This table can only apply if the payee has provided you with a *Withholding declaration* (NAT 3093) answering 'Yes' to questions 5, 6 and 10, or a *Withholding declaration – short version for senior Australians* (NAT 5072) answering 'Yes' to questions 5, 6 and 7.

This table applies to payments made on a weekly basis (assuming no leave loading). Payments include:

- salary, wages, allowances and leave loading paid to employees
- director's fees
- payments to labour hire workers
- compensation, sickness or accident payments that are 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)
- a non-superannuation income stream, and
- a superannuation income stream.

TAX FILE NUMBER (TFN) DECLARATIONS

The amount to be withheld from payments you make to your payees is primarily determined by the answers given by the payee on a *Tax file number declaration* (NAT 3092). A *Tax file number declaration* applies to payments made after the declaration is provided to you. A later declaration provided by a payee overrides their earlier declaration.

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

If you have *Employment declarations* or *Annuity and superannuation pension declarations* that were valid at 30 June 2000, they will continue to be valid under PAYG.

NO TFN PROVIDED

If you make a payment 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

on their *Tax file number declaration*, you must withhold 46.5% of the payment, 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 you their TFN.

If the payee has not given you their TFN at the end of this time, you must withhold 46.5% from the total amount of all payments made to the payee, ignoring any cents, unless the Tax Office tells you not to.

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

WITHHOLDING DECLARATIONS

A payee may use the *Withholding declaration* to advise their entitlement to the FTB or a tax offset, which they choose to claim through reduced withholding. See below for more information.

Withholding declarations can also be used by payees to advise you 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 amount to be withheld include:

- becoming or ceasing to be an Australian resident for tax purposes
- claiming or discontinuing a claim for the tax-free threshold
- advising a HELP or SFSS 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 you make after the payee has provided the declaration. A later declaration provided by the payee overrides an earlier declaration.

- ❗ A valid *Tax file number declaration*, *Employment declaration* or *Annuity and superannuation pension declaration* must be in place before a payee can authorise you to vary their withholding by providing a *Withholding declaration*.

FAMILY TAX BENEFIT (FTB) AND TAX OFFSETS

Payees who choose to anticipate their end-of-year entitlement to the FTB or tax offset through reduced withholding, must provide you with a *Withholding declaration*. Tax offsets include:

- dependent spouse
- zone
- parent, spouse's parent or invalid relative
- housekeeper, and
- child-housekeeper.

Use the 'Ready reckoner for family tax benefit and tax offsets' on page 3 to convert the payee's annual FTB and/or tax offset entitlement into a weekly value. Deduct this amount from the amount shown in column 2, 3 or 4 of the table beginning on page 4.

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* (NAT 0929) along with their *Tax file number declaration*.

- ❗ For instructions on how to work out the Medicare levy adjustment, use the *PAYG withholding – Medicare levy adjustment weekly tax table* (NAT 1010).

HOW TO WORK OUT WITHHOLDING AMOUNTS

- 1 Add any allowances and irregular payments that are to be included in this week's pay to the normal weekly earnings, ignoring any cents.
- 2 Find the payee's total weekly earnings in **column 1**.
- 3 Use the appropriate column to find the correct amount to withhold. If the payee is:
 - single, use **column 2**
 - a member of an illness-separated couple, use **column 3**, or
 - a member of a couple, use **column 4**.
- 4 If the payee is entitled to FTB, a tax offset or a Medicare levy adjustment, subtract its weekly value from the withholding amount found in step 3.

EXAMPLE

A payee has weekly earnings of \$439.75. To work out the correct amount to withhold, use column 1 and find \$439. If the payee is:

- single, use column 2 to find the correct amount to withhold = \$6.00
- a member of an illness-separated couple, use column 3 to find the correct amount to withhold = \$10.00, or
- a member of a couple, use column 4 to find the correct amount to withhold = \$21.00.

USING FORMULAS

- 🕒 This section should be read with the *PAYG withholding – Statement of formulas for calculating amounts to be withheld* (NAT 1004).

Withholding amounts shown in this table 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 $y = ax - b$ where:

- y is the withholding amount expressed in dollars
- x is earnings for the pay period expressed in whole dollars plus 99 cents, and
- the value of the coefficients a and b for the formulas is shown in the relevant 'Values of the coefficients a and b for each set of formulas' tables below.

ACCOUNTING SOFTWARE

Software written in accordance with the formulas should be tested for accuracy against the withholding amounts provided in the following pages. You should only use such software if it produces the exact amounts shown in the table.

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. Where no TFN has been provided, cents are ignored when withholding amounts are calculated.

PAYG WITHHOLDING PUBLICATIONS

All PAYG withholding tax tables and other PAYG publications can be accessed quickly and easily from www.ato.gov.au

Copies of weekly and fortnightly tax tables are available from most newsagents. Newsagents also hold copies of the *Tax file number declaration* (NAT 3092) and the *Withholding declaration* (NAT 3093).

VALUES OF THE COEFFICIENTS A AND B FOR EACH SET OF FORMULAS

SINGLE			ILLNESS-SEPARATED			MEMBER OF A COUPLE		
Weekly earnings (x) less than	a	b	Weekly earnings (x) less than	a	b	Weekly earnings (x) less than	a	b
\$397	—	—	\$373	—	—	\$316	—	—
\$497	0.1500	59.6163	\$473	0.1500	55.9615	\$416	0.1500	47.5385
\$576	0.3750	171.5409	\$497	0.2750	115.0962	\$497	0.2750	99.6538
\$585	0.5250	258.0793	\$576	0.3750	164.8404	\$576	0.3750	149.3981
\$840	0.4400	208.3363	\$585	0.5250	251.3788	\$585	0.5250	235.9365
\$1442	0.3150	103.2694	\$786	0.4400	201.6359	\$663	0.4400	186.1936
\$2884	0.4150	247.5002	\$1442	0.3150	103.2694	\$1442	0.3150	103.2694
\$2884 & over	0.4650	391.7310	\$2884	0.4150	247.5002	\$2884	0.4150	247.5002
			\$2884 & over	0.4650	391.7310	\$2884 & over	0.4650	391.7310

READY RECKONER FOR FAMILY TAX BENEFIT AND TAX OFFSETS

Amount claimed \$	Weekly value \$	Amount claimed \$	Weekly value \$	Amount claimed \$	Weekly value \$	Amount claimed \$	Weekly value \$	Amount claimed \$	Weekly value \$
1	—	20	—	200	4.00	1000	19.00	1800	34.00
2	—	30	1.00	300	6.00	1100	21.00	1900	36.00
3	—	40	1.00	338	6.00	1173	22.00	2000	38.00
4	—	50	1.00	400	8.00	1200	23.00	2051	39.00
5	—	57	1.00	500	10.00	1300	25.00	2100	40.00
6	—	60	1.00	600	11.00	1400	27.00	2500	48.00
7	—	70	1.00	700	13.00	1500	29.00	3000	57.00
8	—	80	2.00	770	15.00	1540	29.00		
9	—	90	2.00	800	15.00	1600	30.00		
10	—	100	2.00	900	17.00	1700	32.00		

If the exact tax offset claimed is not shown in the ready reckoner add the values for an appropriate combination of tax offsets.

Example: Tax offsets of \$425 claimed. Add values of \$400, \$20 and \$5 = \$8.00 + \$0.00 + \$0.00 = \$8.00. Reduce the amount to be withheld by \$8.00.

TAX TABLE FOR AGED PENSIONERS AND LOW INCOME AGED PERSONS

Amount to be withheld				Amount to be withheld				Amount to be withheld				Amount to be withheld			
Weekly earnings	Single	Illness separated	Member of a couple	Weekly earnings	Single	Illness separated	Member of a couple	Weekly earnings	Single	Illness separated	Member of a couple	Weekly earnings	Single	Illness separated	Member of a couple
1 \$	2 \$	3 \$	4 \$	1 \$	2 \$	3 \$	4 \$	1 \$	2 \$	3 \$	4 \$	1 \$	2 \$	3 \$	4 \$
316	—	—	—	396	—	4.00	12.00	476	12.00	16.00	32.00	556	37.00	44.00	59.00
317	—	—	—	397	—	4.00	12.00	477	12.00	16.00	32.00	557	38.00	44.00	60.00
318	—	—	—	398	—	4.00	12.00	478	12.00	17.00	32.00	558	38.00	45.00	60.00
319	—	—	—	399	—	4.00	12.00	479	12.00	17.00	32.00	559	38.00	45.00	61.00
320	—	—	1.00	400	1.00	4.00	13.00	480	13.00	17.00	33.00	560	39.00	46.00	61.00
321	—	—	1.00	401	1.00	4.00	13.00	481	13.00	17.00	33.00	561	39.00	46.00	61.00
322	—	—	1.00	402	1.00	4.00	13.00	482	13.00	18.00	33.00	562	40.00	46.00	62.00
323	—	—	1.00	403	1.00	5.00	13.00	483	13.00	18.00	33.00	563	40.00	47.00	62.00
324	—	—	1.00	404	1.00	5.00	13.00	484	13.00	18.00	34.00	564	40.00	47.00	62.00
325	—	—	1.00	405	1.00	5.00	13.00	485	13.00	19.00	34.00	565	41.00	47.00	63.00
326	—	—	2.00	406	1.00	5.00	14.00	486	13.00	19.00	34.00	566	41.00	48.00	63.00
327	—	—	2.00	407	2.00	5.00	14.00	487	14.00	19.00	35.00	567	41.00	48.00	64.00
328	—	—	2.00	408	2.00	5.00	14.00	488	14.00	19.00	35.00	568	42.00	49.00	64.00
329	—	—	2.00	409	2.00	6.00	14.00	489	14.00	20.00	35.00	569	42.00	49.00	64.00
330	—	—	2.00	410	2.00	6.00	14.00	490	14.00	20.00	35.00	570	43.00	49.00	65.00
331	—	—	2.00	411	2.00	6.00	14.00	491	14.00	20.00	36.00	571	43.00	50.00	65.00
332	—	—	2.00	412	2.00	6.00	14.00	492	14.00	20.00	36.00	572	43.00	50.00	65.00
333	—	—	3.00	413	2.00	6.00	15.00	493	14.00	21.00	36.00	573	44.00	50.00	66.00
334	—	—	3.00	414	3.00	6.00	15.00	494	15.00	21.00	36.00	574	44.00	51.00	66.00
335	—	—	3.00	415	3.00	6.00	15.00	495	15.00	21.00	37.00	575	44.00	51.00	67.00
336	—	—	3.00	416	3.00	7.00	15.00	496	15.00	22.00	37.00	576	45.00	52.00	67.00
337	—	—	3.00	417	3.00	7.00	15.00	497	15.00	22.00	37.00	577	45.00	52.00	68.00
338	—	—	3.00	418	3.00	7.00	16.00	498	16.00	22.00	38.00	578	46.00	53.00	68.00
339	—	—	3.00	419	3.00	7.00	16.00	499	16.00	23.00	38.00	579	46.00	53.00	69.00
340	—	—	4.00	420	4.00	7.00	16.00	500	16.00	23.00	38.00	580	47.00	54.00	69.00
341	—	—	4.00	421	4.00	7.00	16.00	501	17.00	23.00	39.00	581	47.00	54.00	70.00
342	—	—	4.00	422	4.00	7.00	17.00	502	17.00	24.00	39.00	582	48.00	55.00	70.00
343	—	—	4.00	423	4.00	8.00	17.00	503	17.00	24.00	40.00	583	49.00	55.00	71.00
344	—	—	4.00	424	4.00	8.00	17.00	504	18.00	25.00	40.00	584	49.00	56.00	71.00
345	—	—	4.00	425	4.00	8.00	17.00	505	18.00	25.00	40.00	585	49.00	56.00	72.00
346	—	—	5.00	426	4.00	8.00	18.00	506	19.00	25.00	41.00	586	50.00	57.00	72.00
347	—	—	5.00	427	5.00	8.00	18.00	507	19.00	26.00	41.00	587	50.00	57.00	73.00
348	—	—	5.00	428	5.00	8.00	18.00	508	19.00	26.00	41.00	588	51.00	58.00	73.00
349	—	—	5.00	429	5.00	9.00	19.00	509	20.00	26.00	42.00	589	51.00	58.00	73.00
350	—	—	5.00	430	5.00	9.00	19.00	510	20.00	27.00	42.00	590	52.00	58.00	74.00
351	—	—	5.00	431	5.00	9.00	19.00	511	20.00	27.00	43.00	591	52.00	59.00	74.00
352	—	—	5.00	432	5.00	9.00	19.00	512	21.00	28.00	43.00	592	53.00	59.00	75.00
353	—	—	6.00	433	5.00	9.00	20.00	513	21.00	28.00	43.00	593	53.00	60.00	75.00
354	—	—	6.00	434	6.00	9.00	20.00	514	22.00	28.00	44.00	594	53.00	60.00	76.00
355	—	—	6.00	435	6.00	9.00	20.00	515	22.00	29.00	44.00	595	54.00	61.00	76.00
356	—	—	6.00	436	6.00	10.00	21.00	516	22.00	29.00	44.00	596	54.00	61.00	76.00
357	—	—	6.00	437	6.00	10.00	21.00	517	23.00	29.00	45.00	597	55.00	61.00	77.00
358	—	—	6.00	438	6.00	10.00	21.00	518	23.00	30.00	45.00	598	55.00	62.00	77.00
359	—	—	6.00	439	6.00	10.00	21.00	519	23.00	30.00	46.00	599	56.00	62.00	78.00
360	—	—	7.00	440	7.00	10.00	22.00	520	24.00	31.00	46.00	600	56.00	63.00	78.00
361	—	—	7.00	441	7.00	10.00	22.00	521	24.00	31.00	46.00	601	57.00	63.00	79.00
362	—	—	7.00	442	7.00	10.00	22.00	522	25.00	31.00	47.00	602	57.00	64.00	79.00
363	—	—	7.00	443	7.00	11.00	22.00	523	25.00	32.00	47.00	603	57.00	64.00	80.00
364	—	—	7.00	444	7.00	11.00	23.00	524	25.00	32.00	47.00	604	58.00	65.00	80.00
365	—	—	7.00	445	7.00	11.00	23.00	525	26.00	32.00	48.00	605	58.00	65.00	80.00
366	—	—	8.00	446	7.00	11.00	23.00	526	26.00	33.00	48.00	606	59.00	65.00	81.00
367	—	—	8.00	447	8.00	11.00	24.00	527	26.00	33.00	49.00	607	59.00	66.00	81.00
368	—	—	8.00	448	8.00	11.00	24.00	528	27.00	34.00	49.00	608	60.00	66.00	82.00
369	—	—	8.00	449	8.00	12.00	24.00	529	27.00	34.00	49.00	609	60.00	67.00	82.00
370	—	—	8.00	450	8.00	12.00	24.00	530	28.00	34.00	50.00	610	60.00	67.00	83.00
371	—	—	8.00	451	8.00	12.00	25.00	531	28.00	35.00	50.00	611	61.00	68.00	83.00
372	—	—	8.00	452	8.00	12.00	25.00	532	28.00	35.00	50.00	612	61.00	68.00	84.00
373	—	—	9.00	453	8.00	12.00	25.00	533	29.00	35.00	51.00	613	62.00	69.00	84.00
374	—	—	9.00	454	9.00	12.00	25.00	534	29.00	36.00	51.00	614	62.00	69.00	84.00
375	—	—	9.00	455	9.00	12.00	26.00	535	29.00	36.00	52.00	615	63.00	69.00	85.00
376	—	1.00	9.00	456	9.00	13.00	26.00	536	30.00	37.00	52.00	616	63.00	70.00	85.00
377	—	1.00	9.00	457	9.00	13.00	26.00	537	30.00	37.00	52.00	617	64.00	70.00	86.00
378	—	1.00	9.00	458	9.00	13.00	27.00	538	31.00	37.00	53.00	618	64.00	71.00	86.00
379	—	1.00	9.00	459	9.00	13.00	27.00	539	31.00	38.00	53.00	619	64.00	71.00	87.00
380	—	1.00	10.00	460	10.00	13.00	27.00	540	31.00	38.00	53.00	620	65.00	72.00	87.00
381	—	1.00	10.00	461	10.00	13.00	27.00	541	32.00	38.00	54.00	621	65.00	72.00	87.00
382	—	1.00	10.00	462	10.00	13.00	28.00	542	32.00	39.00	54.00	622	66.00	72.00	88.00
383	—	2.00	10.00	463	10.00	14.00	28.00	543	32.00	39.00	55.00	623	66.00	73.00	88.00
384	—	2.00	10.00	464	10.00	14.00	28.00	544	33.00	40.00	55.00	624	67.00	73.00	89.00
385	—	2.00	10.00	465	10.00	14.00	28.00	545	33.00	40.00	55.00	625	67.00	74.00	89.00
386	—	2.00	11.00	466	10.00	14.00	29.00	546	34.00	40.00	56.00	626	68.00	74.00	90.00
387	—	2.00	11.00	467	11.00	14.00	29.00	547	34.00	41.00	56.00	627	68.00	75.00	90.00
388	—	2.00	11.00	468	11.00	14.00	29.00	548	34.00	41.00	56.00	628	68.00	75.00	91.00
389	—	3.00	11.00	469	11.00	15.00	30.00	549	35.00	41.00	57.00	629	69.00	76.00	91.00
390	—	3.00	11.00	470	11.00	15.00	30.00	550	35.00	42.00	57.00	630	69.00	76.00	91.00
391	—	3.00	11.00	471	11.00	15.00	30.00	551	35.00	42.00	58.00	631	70.00	76.00	92.00
392	—	3.00	11.00	472	11.00	15.00	30.00	552	36.00	43.00	58.00	632	70.00	77.00	92.00
393	—	3.00	12.00	473	11.00	15.00	31.00	553	36.00	43.00	58.00	633	71.00	77.00	93.00
394	—	3.00	12.00	474	12.00	16.00	31.00	554	37.00	43.00	59.00	634	71.00	78.00	93.00
395	—	3.00	12.00	475	12.00	16.00	31.00	555	37.00	44.00	59.00	635	71.00	78.00	94.00

TAX TABLE FOR AGED PENSIONERS AND LOW INCOME AGED PERSONS

Weekly earnings	Amount to be withheld			Weekly earnings	Amount to be withheld			Weekly earnings	Amount to be withheld			Weekly earnings	Amount to be withheld		
	Single	Illness separated	Member of a couple		Single	Illness separated	Member of a couple		Single	Illness separated	Member of a couple		Single	Illness separated	Member of a couple
	1 \$	2 \$	3 \$		4 \$	1 \$	2 \$		3 \$	4 \$	1 \$		2 \$	3 \$	4 \$
636	72.00	79.00	94.00	716	107.00	114.00	123.00	796	142.00	148.00	148.00	876	173.00	173.00	173.00
637	72.00	79.00	95.00	717	108.00	114.00	123.00	797	143.00	148.00	148.00	877	173.00	173.00	173.00
638	73.00	80.00	95.00	718	108.00	115.00	123.00	798	143.00	148.00	148.00	878	174.00	174.00	174.00
639	73.00	80.00	95.00	719	108.00	115.00	124.00	799	144.00	149.00	149.00	879	174.00	174.00	174.00
640	74.00	80.00	96.00	720	109.00	116.00	124.00	800	144.00	149.00	149.00	880	174.00	174.00	174.00
641	74.00	81.00	96.00	721	109.00	116.00	124.00	801	145.00	149.00	149.00	881	175.00	175.00	175.00
642	75.00	81.00	97.00	722	110.00	116.00	124.00	802	145.00	150.00	150.00	882	175.00	175.00	175.00
643	75.00	82.00	97.00	723	110.00	117.00	125.00	803	145.00	150.00	150.00	883	175.00	175.00	175.00
644	75.00	82.00	98.00	724	111.00	117.00	125.00	804	146.00	150.00	150.00	884	176.00	176.00	176.00
645	76.00	83.00	98.00	725	111.00	118.00	125.00	805	146.00	151.00	151.00	885	176.00	176.00	176.00
646	76.00	83.00	98.00	726	112.00	118.00	126.00	806	147.00	151.00	151.00	886	176.00	176.00	176.00
647	77.00	83.00	99.00	727	112.00	119.00	126.00	807	147.00	151.00	151.00	887	176.00	176.00	176.00
648	77.00	84.00	99.00	728	112.00	119.00	126.00	808	148.00	152.00	152.00	888	177.00	177.00	177.00
649	78.00	84.00	100.00	729	113.00	120.00	127.00	809	148.00	152.00	152.00	889	177.00	177.00	177.00
650	78.00	85.00	100.00	730	113.00	120.00	127.00	810	148.00	152.00	152.00	890	177.00	177.00	177.00
651	79.00	85.00	101.00	731	114.00	120.00	127.00	811	149.00	153.00	153.00	891	178.00	178.00	178.00
652	79.00	86.00	101.00	732	114.00	121.00	128.00	812	149.00	153.00	153.00	892	178.00	178.00	178.00
653	79.00	86.00	102.00	733	115.00	121.00	128.00	813	150.00	153.00	153.00	893	178.00	178.00	178.00
654	80.00	87.00	102.00	734	115.00	122.00	128.00	814	150.00	153.00	153.00	894	179.00	179.00	179.00
655	80.00	87.00	102.00	735	115.00	122.00	129.00	815	151.00	154.00	154.00	895	179.00	179.00	179.00
656	81.00	87.00	103.00	736	116.00	123.00	129.00	816	151.00	154.00	154.00	896	179.00	179.00	179.00
657	81.00	88.00	103.00	737	116.00	123.00	129.00	817	152.00	154.00	154.00	897	180.00	180.00	180.00
658	82.00	88.00	104.00	738	117.00	124.00	130.00	818	152.00	155.00	155.00	898	180.00	180.00	180.00
659	82.00	89.00	104.00	739	117.00	124.00	130.00	819	152.00	155.00	155.00	899	180.00	180.00	180.00
660	82.00	89.00	105.00	740	118.00	124.00	130.00	820	153.00	155.00	155.00	900	181.00	181.00	181.00
661	83.00	90.00	105.00	741	118.00	125.00	130.00	821	153.00	156.00	156.00	901	181.00	181.00	181.00
662	83.00	90.00	106.00	742	119.00	125.00	131.00	822	154.00	156.00	156.00	902	181.00	181.00	181.00
663	84.00	91.00	106.00	743	119.00	126.00	131.00	823	154.00	156.00	156.00	903	181.00	181.00	181.00
664	84.00	91.00	106.00	744	119.00	126.00	131.00	824	155.00	157.00	157.00	904	182.00	182.00	182.00
665	85.00	91.00	107.00	745	120.00	127.00	132.00	825	155.00	157.00	157.00	905	182.00	182.00	182.00
666	85.00	92.00	107.00	746	120.00	127.00	132.00	826	156.00	157.00	157.00	906	182.00	182.00	182.00
667	86.00	92.00	107.00	747	121.00	127.00	132.00	827	156.00	158.00	158.00	907	183.00	183.00	183.00
668	86.00	93.00	107.00	748	121.00	128.00	133.00	828	156.00	158.00	158.00	908	183.00	183.00	183.00
669	86.00	93.00	108.00	749	122.00	128.00	133.00	829	157.00	158.00	158.00	909	183.00	183.00	183.00
670	87.00	94.00	108.00	750	122.00	129.00	133.00	830	157.00	158.00	158.00	910	184.00	184.00	184.00
671	87.00	94.00	108.00	751	123.00	129.00	134.00	831	158.00	159.00	159.00	911	184.00	184.00	184.00
672	88.00	94.00	109.00	752	123.00	130.00	134.00	832	158.00	159.00	159.00	912	184.00	184.00	184.00
673	88.00	95.00	109.00	753	123.00	130.00	134.00	833	159.00	159.00	159.00	913	185.00	185.00	185.00
674	89.00	95.00	109.00	754	124.00	131.00	135.00	834	159.00	160.00	160.00	914	185.00	185.00	185.00
675	89.00	96.00	110.00	755	124.00	131.00	135.00	835	159.00	160.00	160.00	915	185.00	185.00	185.00
676	90.00	96.00	110.00	756	125.00	131.00	135.00	836	160.00	160.00	160.00	916	186.00	186.00	186.00
677	90.00	97.00	110.00	757	125.00	132.00	135.00	837	160.00	161.00	161.00	917	186.00	186.00	186.00
678	90.00	97.00	111.00	758	126.00	132.00	136.00	838	161.00	161.00	161.00	918	186.00	186.00	186.00
679	91.00	98.00	111.00	759	126.00	133.00	136.00	839	161.00	161.00	161.00	919	187.00	187.00	187.00
680	91.00	98.00	111.00	760	126.00	133.00	136.00	840	162.00	162.00	162.00	920	187.00	187.00	187.00
681	92.00	98.00	112.00	761	127.00	134.00	137.00	841	162.00	162.00	162.00	921	187.00	187.00	187.00
682	92.00	99.00	112.00	762	127.00	134.00	137.00	842	162.00	162.00	162.00	922	187.00	187.00	187.00
683	93.00	99.00	112.00	763	128.00	135.00	137.00	843	163.00	163.00	163.00	923	188.00	188.00	188.00
684	93.00	100.00	113.00	764	128.00	135.00	138.00	844	163.00	163.00	163.00	924	188.00	188.00	188.00
685	93.00	100.00	113.00	765	129.00	135.00	138.00	845	163.00	163.00	163.00	925	188.00	188.00	188.00
686	94.00	101.00	113.00	766	129.00	136.00	138.00	846	164.00	164.00	164.00	926	189.00	189.00	189.00
687	94.00	101.00	113.00	767	130.00	136.00	139.00	847	164.00	164.00	164.00	927	189.00	189.00	189.00
688	95.00	102.00	114.00	768	130.00	137.00	139.00	848	164.00	164.00	164.00	928	189.00	189.00	189.00
689	95.00	102.00	114.00	769	130.00	137.00	139.00	849	164.00	164.00	164.00	929	190.00	190.00	190.00
690	96.00	102.00	114.00	770	131.00	138.00	140.00	850	165.00	165.00	165.00	930	190.00	190.00	190.00
691	96.00	103.00	115.00	771	131.00	138.00	140.00	851	165.00	165.00	165.00	931	190.00	190.00	190.00
692	97.00	103.00	115.00	772	132.00	138.00	140.00	852	165.00	165.00	165.00	932	191.00	191.00	191.00
693	97.00	104.00	115.00	773	132.00	139.00	141.00	853	166.00	166.00	166.00	933	191.00	191.00	191.00
694	97.00	104.00	116.00	774	133.00	139.00	141.00	854	166.00	166.00	166.00	934	191.00	191.00	191.00
695	98.00	105.00	116.00	775	133.00	140.00	141.00	855	166.00	166.00	166.00	935	192.00	192.00	192.00
696	98.00	105.00	116.00	776	134.00	140.00	141.00	856	167.00	167.00	167.00	936	192.00	192.00	192.00
697	99.00	105.00	117.00	777	134.00	141.00	142.00	857	167.00	167.00	167.00	937	192.00	192.00	192.00
698	99.00	106.00	117.00	778	134.00	141.00	142.00	858	167.00	167.00	167.00	938	193.00	193.00	193.00
699	100.00	106.00	117.00	779	135.00	142.00	142.00	859	168.00	168.00	168.00	939	193.00	193.00	193.00
700	100.00	107.00	118.00	780	135.00	142.00	143.00	860	168.00	168.00	168.00	940	193.00	193.00	193.00
701	101.00	107.00	118.00	781	136.00	142.00	143.00	861	168.00	168.00	168.00	941	193.00	193.00	193.00
702	101.00	108.00	118.00	782	136.00	143.00	143.00	862	169.00	169.00	169.00	942	194.00	194.00	194.00
703	101.00	108.00	118.00	783	137.00	143.00	144.00	863	169.00	169.00	169.00	943	194.00	194.00	194.00
704	102.00	109.00	119.00	784	137.00	144.00	144.00	864	169.00	169.00	169.00	944	194.00	194.00	194.00
705	102.00	109.00	119.00	785	137.00	144.00	144.00	865	170.00	170.00	170.00	945	195.00	195.00	195.00
706	103.00	109.00	119.00	786	138.00	145.00	145.00	866	170.00	170.00	170.00	946	195.00	195.00	195.00
707	103.00	110.													

TAX TABLE FOR AGED PENSIONERS AND LOW INCOME AGED PERSONS

Weekly earnings	Amount to be withheld			Weekly earnings	Amount to be withheld			Weekly earnings	Amount to be withheld			Weekly earnings	Amount to be withheld		
	Single	Illness separated	Member of a couple		Single	Illness separated	Member of a couple		Single	Illness separated	Member of a couple		Single	Illness separated	Member of a couple
	1 \$	2 \$	3 \$		4 \$	1 \$	2 \$		3 \$	4 \$	1 \$		2 \$	3 \$	4 \$
956	198.00	198.00	198.00	1036	223.00	223.00	223.00	1116	249.00	249.00	249.00	1196	274.00	274.00	274.00
957	198.00	198.00	198.00	1037	224.00	224.00	224.00	1117	249.00	249.00	249.00	1197	274.00	274.00	274.00
958	199.00	199.00	199.00	1038	224.00	224.00	224.00	1118	249.00	249.00	249.00	1198	274.00	274.00	274.00
959	199.00	199.00	199.00	1039	224.00	224.00	224.00	1119	250.00	250.00	250.00	1199	275.00	275.00	275.00
960	199.00	199.00	199.00	1040	225.00	225.00	225.00	1120	250.00	250.00	250.00	1200	275.00	275.00	275.00
961	200.00	200.00	200.00	1041	225.00	225.00	225.00	1121	250.00	250.00	250.00	1201	275.00	275.00	275.00
962	200.00	200.00	200.00	1042	225.00	225.00	225.00	1122	250.00	250.00	250.00	1202	276.00	276.00	276.00
963	200.00	200.00	200.00	1043	226.00	226.00	226.00	1123	251.00	251.00	251.00	1203	276.00	276.00	276.00
964	201.00	201.00	201.00	1044	226.00	226.00	226.00	1124	251.00	251.00	251.00	1204	276.00	276.00	276.00
965	201.00	201.00	201.00	1045	226.00	226.00	226.00	1125	251.00	251.00	251.00	1205	277.00	277.00	277.00
966	201.00	201.00	201.00	1046	227.00	227.00	227.00	1126	252.00	252.00	252.00	1206	277.00	277.00	277.00
967	202.00	202.00	202.00	1047	227.00	227.00	227.00	1127	252.00	252.00	252.00	1207	277.00	277.00	277.00
968	202.00	202.00	202.00	1048	227.00	227.00	227.00	1128	252.00	252.00	252.00	1208	278.00	278.00	278.00
969	202.00	202.00	202.00	1049	227.00	227.00	227.00	1129	253.00	253.00	253.00	1209	278.00	278.00	278.00
970	203.00	203.00	203.00	1050	228.00	228.00	228.00	1130	253.00	253.00	253.00	1210	278.00	278.00	278.00
971	203.00	203.00	203.00	1051	228.00	228.00	228.00	1131	253.00	253.00	253.00	1211	279.00	279.00	279.00
972	203.00	203.00	203.00	1052	228.00	228.00	228.00	1132	254.00	254.00	254.00	1212	279.00	279.00	279.00
973	204.00	204.00	204.00	1053	229.00	229.00	229.00	1133	254.00	254.00	254.00	1213	279.00	279.00	279.00
974	204.00	204.00	204.00	1054	229.00	229.00	229.00	1134	254.00	254.00	254.00	1214	279.00	279.00	279.00
975	204.00	204.00	204.00	1055	229.00	229.00	229.00	1135	255.00	255.00	255.00	1215	280.00	280.00	280.00
976	204.00	204.00	204.00	1056	230.00	230.00	230.00	1136	255.00	255.00	255.00	1216	280.00	280.00	280.00
977	205.00	205.00	205.00	1057	230.00	230.00	230.00	1137	255.00	255.00	255.00	1217	280.00	280.00	280.00
978	205.00	205.00	205.00	1058	230.00	230.00	230.00	1138	256.00	256.00	256.00	1218	281.00	281.00	281.00
979	205.00	205.00	205.00	1059	231.00	231.00	231.00	1139	256.00	256.00	256.00	1219	281.00	281.00	281.00
980	206.00	206.00	206.00	1060	231.00	231.00	231.00	1140	256.00	256.00	256.00	1220	281.00	281.00	281.00
981	206.00	206.00	206.00	1061	231.00	231.00	231.00	1141	256.00	256.00	256.00	1221	282.00	282.00	282.00
982	206.00	206.00	206.00	1062	232.00	232.00	232.00	1142	257.00	257.00	257.00	1222	282.00	282.00	282.00
983	207.00	207.00	207.00	1063	232.00	232.00	232.00	1143	257.00	257.00	257.00	1223	282.00	282.00	282.00
984	207.00	207.00	207.00	1064	232.00	232.00	232.00	1144	257.00	257.00	257.00	1224	283.00	283.00	283.00
985	207.00	207.00	207.00	1065	233.00	233.00	233.00	1145	258.00	258.00	258.00	1225	283.00	283.00	283.00
986	208.00	208.00	208.00	1066	233.00	233.00	233.00	1146	258.00	258.00	258.00	1226	283.00	283.00	283.00
987	208.00	208.00	208.00	1067	233.00	233.00	233.00	1147	258.00	258.00	258.00	1227	284.00	284.00	284.00
988	208.00	208.00	208.00	1068	233.00	233.00	233.00	1148	259.00	259.00	259.00	1228	284.00	284.00	284.00
989	209.00	209.00	209.00	1069	234.00	234.00	234.00	1149	259.00	259.00	259.00	1229	284.00	284.00	284.00
990	209.00	209.00	209.00	1070	234.00	234.00	234.00	1150	259.00	259.00	259.00	1230	284.00	284.00	284.00
991	209.00	209.00	209.00	1071	234.00	234.00	234.00	1151	260.00	260.00	260.00	1231	285.00	285.00	285.00
992	210.00	210.00	210.00	1072	235.00	235.00	235.00	1152	260.00	260.00	260.00	1232	285.00	285.00	285.00
993	210.00	210.00	210.00	1073	235.00	235.00	235.00	1153	260.00	260.00	260.00	1233	285.00	285.00	285.00
994	210.00	210.00	210.00	1074	235.00	235.00	235.00	1154	261.00	261.00	261.00	1234	286.00	286.00	286.00
995	210.00	210.00	210.00	1075	236.00	236.00	236.00	1155	261.00	261.00	261.00	1235	286.00	286.00	286.00
996	211.00	211.00	211.00	1076	236.00	236.00	236.00	1156	261.00	261.00	261.00	1236	286.00	286.00	286.00
997	211.00	211.00	211.00	1077	236.00	236.00	236.00	1157	261.00	261.00	261.00	1237	287.00	287.00	287.00
998	211.00	211.00	211.00	1078	237.00	237.00	237.00	1158	262.00	262.00	262.00	1238	287.00	287.00	287.00
999	212.00	212.00	212.00	1079	237.00	237.00	237.00	1159	262.00	262.00	262.00	1239	287.00	287.00	287.00
1000	212.00	212.00	212.00	1080	237.00	237.00	237.00	1160	262.00	262.00	262.00	1240	288.00	288.00	288.00
1001	212.00	212.00	212.00	1081	238.00	238.00	238.00	1161	263.00	263.00	263.00	1241	288.00	288.00	288.00
1002	213.00	213.00	213.00	1082	238.00	238.00	238.00	1162	263.00	263.00	263.00	1242	288.00	288.00	288.00
1003	213.00	213.00	213.00	1083	238.00	238.00	238.00	1163	263.00	263.00	263.00	1243	289.00	289.00	289.00
1004	213.00	213.00	213.00	1084	239.00	239.00	239.00	1164	264.00	264.00	264.00	1244	289.00	289.00	289.00
1005	214.00	214.00	214.00	1085	239.00	239.00	239.00	1165	264.00	264.00	264.00	1245	289.00	289.00	289.00
1006	214.00	214.00	214.00	1086	239.00	239.00	239.00	1166	264.00	264.00	264.00	1246	290.00	290.00	290.00
1007	214.00	214.00	214.00	1087	239.00	239.00	239.00	1167	265.00	265.00	265.00	1247	290.00	290.00	290.00
1008	215.00	215.00	215.00	1088	240.00	240.00	240.00	1168	265.00	265.00	265.00	1248	290.00	290.00	290.00
1009	215.00	215.00	215.00	1089	240.00	240.00	240.00	1169	265.00	265.00	265.00	1249	290.00	290.00	290.00
1010	215.00	215.00	215.00	1090	240.00	240.00	240.00	1170	266.00	266.00	266.00	1250	291.00	291.00	291.00
1011	216.00	216.00	216.00	1091	241.00	241.00	241.00	1171	266.00	266.00	266.00	1251	291.00	291.00	291.00
1012	216.00	216.00	216.00	1092	241.00	241.00	241.00	1172	266.00	266.00	266.00	1252	291.00	291.00	291.00
1013	216.00	216.00	216.00	1093	241.00	241.00	241.00	1173	267.00	267.00	267.00	1253	292.00	292.00	292.00
1014	216.00	216.00	216.00	1094	242.00	242.00	242.00	1174	267.00	267.00	267.00	1254	292.00	292.00	292.00
1015	217.00	217.00	217.00	1095	242.00	242.00	242.00	1175	267.00	267.00	267.00	1255	292.00	292.00	292.00
1016	217.00	217.00	217.00	1096	242.00	242.00	242.00	1176	267.00	267.00	267.00	1256	293.00	293.00	293.00
1017	217.00	217.00	217.00	1097	243.00	243.00	243.00	1177	268.00	268.00	268.00	1257	293.00	293.00	293.00
1018	218.00	218.00	218.00	1098	243.00	243.00	243.00	1178	268.00	268.00	268.00	1258	293.00	293.00	293.00
1019	218.00	218.00	218.00	1099	243.00	243.00	243.00	1179	268.00	268.00	268.00	1259	294.00	294.00	294.00
1020	218.00	218.00	218.00	1100	244.00	244.00	244.00	1180	269.00	269.00	269.00	1260	294.00	294.00	294.00
1021	219.00	219.00	219.00	1101	244.00	244.00	244.00	1181	269.00	269.00	269.00	1261	294.00	294.00	294.00
1022	219.00	219.00	219.00	1102	244.00	244.00	244.00	1182	269.00	269.00	269.00	1262	295.00	295.00	295.00
1023	219.00	219.00	219.00	1103	244.00	244.00	244.00	1183	270.00	270.00	270.00	1263	295.00	295.00	295.00
1024	220.00	220.00	220.00	1104	245.00	245.00	245.00	1184	270.00	270.00	270.00	1264	295.00	295.00	295.00
1025</															

TAX TABLE FOR AGED PENSIONERS AND LOW INCOME AGED PERSONS

Weekly earnings	Amount to be withheld			Weekly earnings	Amount to be withheld			Weekly earnings	Amount to be withheld			Weekly earnings	Amount to be withheld		
	Single	Illness separated	Member of a couple		Single	Illness separated	Member of a couple		Single	Illness separated	Member of a couple		Single	Illness separated	Member of a couple
	1 \$	2 \$	3 \$		4 \$	1 \$	2 \$		3 \$	4 \$	1 \$		2 \$	3 \$	4 \$
1596	415.00	415.00	415.00	1656	440.00	440.00	440.00	1716	465.00	465.00	465.00	1776	490.00	490.00	490.00
1597	416.00	416.00	416.00	1657	441.00	441.00	441.00	1717	465.00	465.00	465.00	1777	490.00	490.00	490.00
1598	416.00	416.00	416.00	1658	441.00	441.00	441.00	1718	466.00	466.00	466.00	1778	491.00	491.00	491.00
1599	416.00	416.00	416.00	1659	441.00	441.00	441.00	1719	466.00	466.00	466.00	1779	491.00	491.00	491.00
1600	417.00	417.00	417.00	1660	442.00	442.00	442.00	1720	467.00	467.00	467.00	1780	492.00	492.00	492.00
1601	417.00	417.00	417.00	1661	442.00	442.00	442.00	1721	467.00	467.00	467.00	1781	492.00	492.00	492.00
1602	418.00	418.00	418.00	1662	443.00	443.00	443.00	1722	468.00	468.00	468.00	1782	492.00	492.00	492.00
1603	418.00	418.00	418.00	1663	443.00	443.00	443.00	1723	468.00	468.00	468.00	1783	493.00	493.00	493.00
1604	419.00	419.00	419.00	1664	443.00	443.00	443.00	1724	468.00	468.00	468.00	1784	493.00	493.00	493.00
1605	419.00	419.00	419.00	1665	444.00	444.00	444.00	1725	469.00	469.00	469.00	1785	494.00	494.00	494.00
1606	419.00	419.00	419.00	1666	444.00	444.00	444.00	1726	469.00	469.00	469.00	1786	494.00	494.00	494.00
1607	420.00	420.00	420.00	1667	445.00	445.00	445.00	1727	470.00	470.00	470.00	1787	495.00	495.00	495.00
1608	420.00	420.00	420.00	1668	445.00	445.00	445.00	1728	470.00	470.00	470.00	1788	495.00	495.00	495.00
1609	421.00	421.00	421.00	1669	446.00	446.00	446.00	1729	470.00	470.00	470.00	1789	495.00	495.00	495.00
1610	421.00	421.00	421.00	1670	446.00	446.00	446.00	1730	471.00	471.00	471.00	1790	496.00	496.00	496.00
1611	421.00	421.00	421.00	1671	446.00	446.00	446.00	1731	471.00	471.00	471.00	1791	496.00	496.00	496.00
1612	422.00	422.00	422.00	1672	447.00	447.00	447.00	1732	472.00	472.00	472.00	1792	497.00	497.00	497.00
1613	422.00	422.00	422.00	1673	447.00	447.00	447.00	1733	472.00	472.00	472.00	1793	497.00	497.00	497.00
1614	423.00	423.00	423.00	1674	448.00	448.00	448.00	1734	473.00	473.00	473.00	1794	497.00	497.00	497.00
1615	423.00	423.00	423.00	1675	448.00	448.00	448.00	1735	473.00	473.00	473.00	1795	498.00	498.00	498.00
1616	424.00	424.00	424.00	1676	448.00	448.00	448.00	1736	473.00	473.00	473.00	1796	498.00	498.00	498.00
1617	424.00	424.00	424.00	1677	449.00	449.00	449.00	1737	474.00	474.00	474.00	1797	499.00	499.00	499.00
1618	424.00	424.00	424.00	1678	449.00	449.00	449.00	1738	474.00	474.00	474.00	1798	499.00	499.00	499.00
1619	425.00	425.00	425.00	1679	450.00	450.00	450.00	1739	475.00	475.00	475.00	1799	499.00	499.00	499.00
1620	425.00	425.00	425.00	1680	450.00	450.00	450.00	1740	475.00	475.00	475.00	1800	500.00	500.00	500.00
1621	426.00	426.00	426.00	1681	451.00	451.00	451.00	1741	475.00	475.00	475.00	1801	500.00	500.00	500.00
1622	426.00	426.00	426.00	1682	451.00	451.00	451.00	1742	476.00	476.00	476.00	1802	501.00	501.00	501.00
1623	426.00	426.00	426.00	1683	451.00	451.00	451.00	1743	476.00	476.00	476.00	1803	501.00	501.00	501.00
1624	427.00	427.00	427.00	1684	452.00	452.00	452.00	1744	477.00	477.00	477.00	1804	502.00	502.00	502.00
1625	427.00	427.00	427.00	1685	452.00	452.00	452.00	1745	477.00	477.00	477.00	1805	502.00	502.00	502.00
1626	428.00	428.00	428.00	1686	453.00	453.00	453.00	1746	478.00	478.00	478.00	1806	502.00	502.00	502.00
1627	428.00	428.00	428.00	1687	453.00	453.00	453.00	1747	478.00	478.00	478.00	1807	503.00	503.00	503.00
1628	429.00	429.00	429.00	1688	453.00	453.00	453.00	1748	478.00	478.00	478.00	1808	503.00	503.00	503.00
1629	429.00	429.00	429.00	1689	454.00	454.00	454.00	1749	479.00	479.00	479.00	1809	504.00	504.00	504.00
1630	429.00	429.00	429.00	1690	454.00	454.00	454.00	1750	479.00	479.00	479.00	1810	504.00	504.00	504.00
1631	430.00	430.00	430.00	1691	455.00	455.00	455.00	1751	480.00	480.00	480.00	1811	504.00	504.00	504.00
1632	430.00	430.00	430.00	1692	455.00	455.00	455.00	1752	480.00	480.00	480.00	1812	505.00	505.00	505.00
1633	431.00	431.00	431.00	1693	456.00	456.00	456.00	1753	480.00	480.00	480.00	1813	505.00	505.00	505.00
1634	431.00	431.00	431.00	1694	456.00	456.00	456.00	1754	481.00	481.00	481.00	1814	506.00	506.00	506.00
1635	431.00	431.00	431.00	1695	456.00	456.00	456.00	1755	481.00	481.00	481.00	1815	506.00	506.00	506.00
1636	432.00	432.00	432.00	1696	457.00	457.00	457.00	1756	482.00	482.00	482.00	1816	507.00	507.00	507.00
1637	432.00	432.00	432.00	1697	457.00	457.00	457.00	1757	482.00	482.00	482.00	1817	507.00	507.00	507.00
1638	433.00	433.00	433.00	1698	458.00	458.00	458.00	1758	482.00	482.00	482.00	1818	507.00	507.00	507.00
1639	433.00	433.00	433.00	1699	458.00	458.00	458.00	1759	483.00	483.00	483.00	1819	508.00	508.00	508.00
1640	434.00	434.00	434.00	1700	458.00	458.00	458.00	1760	483.00	483.00	483.00	1820	508.00	508.00	508.00
1641	434.00	434.00	434.00	1701	459.00	459.00	459.00	1761	484.00	484.00	484.00	1821	509.00	509.00	509.00
1642	434.00	434.00	434.00	1702	459.00	459.00	459.00	1762	484.00	484.00	484.00	1822	509.00	509.00	509.00
1643	435.00	435.00	435.00	1703	460.00	460.00	460.00	1763	485.00	485.00	485.00	1823	509.00	509.00	509.00
1644	435.00	435.00	435.00	1704	460.00	460.00	460.00	1764	485.00	485.00	485.00	1824	510.00	510.00	510.00
1645	436.00	436.00	436.00	1705	460.00	460.00	460.00	1765	485.00	485.00	485.00	1825	510.00	510.00	510.00
1646	436.00	436.00	436.00	1706	461.00	461.00	461.00	1766	486.00	486.00	486.00	1826	511.00	511.00	511.00
1647	436.00	436.00	436.00	1707	461.00	461.00	461.00	1767	486.00	486.00	486.00	1827	511.00	511.00	511.00
1648	437.00	437.00	437.00	1708	462.00	462.00	462.00	1768	487.00	487.00	487.00	1828	512.00	512.00	512.00
1649	437.00	437.00	437.00	1709	462.00	462.00	462.00	1769	487.00	487.00	487.00	1829	512.00	512.00	512.00
1650	438.00	438.00	438.00	1710	463.00	463.00	463.00	1770	487.00	487.00	487.00	1830	512.00	512.00	512.00
1651	438.00	438.00	438.00	1711	463.00	463.00	463.00	1771	488.00	488.00	488.00	1831	513.00	513.00	513.00
1652	438.00	438.00	438.00	1712	463.00	463.00	463.00	1772	488.00	488.00	488.00	1832	513.00	513.00	513.00
1653	439.00	439.00	439.00	1713	464.00	464.00	464.00	1773	489.00	489.00	489.00	1833	514.00	514.00	514.00
1654	439.00	439.00	439.00	1714	464.00	464.00	464.00	1774	489.00	489.00	489.00	1834	514.00	514.00	514.00
1655	440.00	440.00	440.00	1715	465.00	465.00	465.00	1775	490.00	490.00	490.00	1835	514.00	514.00	514.00

Where the payee earns more than \$1,835 but less than \$2,884, withhold \$514 plus 41.50 cents for each \$1 of earnings in excess of \$1,835.

Where the payee earns more than \$2,883, withhold \$949 plus 46.50 cents for each \$1 of earnings in excess of \$2,883.

For all withholding amounts calculated, round the result to the nearest dollar.

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