



Study and training support loans fortnightly tax table

Tax table for payments made fortnightly in 2021-22 financial year when employee has a study or training support loan.

Last updated 24 June 2022

On this page

[Using this table](#)

[Working out the withholding amount](#)

Use this table for payments made from 1 July 2021 to 30 June 2022.

Use the study and training support loans [component look-up tool \(XLSX 23KB\)](#) to quickly work out the fortnightly component.

Using this table

You should use this table if you make fortnightly payments and your employee has:


- given you a Tax file number declaration or Withholding declaration
- answered **yes** to the question on whether they have a
 - Higher Education Loan Program (HELP) debt
 - VET Student Loan (VSL) debt
 - Financial Supplement (FS) debt
 - Student Start-up Loan (SSL) debt (includes ABSTUDY SSL debts)

- Trade Support Loan (TSL) debt
- fortnightly income of \$1,808 or more, if they have claimed the tax-free threshold
- fortnightly income of \$1,108 or more, if they have not claimed the tax-free threshold
- not completed a **Medicare levy variation declaration** claiming a reduction or exemption in the Medicare levy for having a spouse or dependants and low family income.

You must withhold the study and training support loans component from all of your employee's earnings, including taxable allowances, bonuses and commissions.

Do not withhold any amount for study and training support loans from lump sum termination payments.

See also

- You can download the [fortnightly withholding for study and training support loans component \(PDF 203KB\)](#) , a printable look-up table.

Working out the withholding amount

To work out the amount you need to withhold:

1. Use the **Fortnightly tax table** to calculate the fortnightly withholding amount for your employee's earnings, allowing for any tax offsets claimed.
2. Use this study and training support loans fortnightly tax table to calculate the study and training support loans component to withhold.
3. Add the study and training support loans component to the withholding amount.
4. Withhold this amount from your employee's earnings.

Finding the study and training support loans fortnightly component




PAYG withholding publications



QC 65803

Finding the study and training support loans fortnightly component

Last updated 24 June 2022


Input your employee's fortnightly earnings (ignoring any cents) in column 1 into the [study and training support loans component look-up tool \(XLSX 23KB\)](#)  and use the appropriate column to find the study and training support loans component.

Use column 2 if your employee is either:

- claiming the tax-free threshold
- a foreign resident.

Use column 3 if your employee is not claiming the tax-free threshold.

Example

The employee has claimed the tax-free threshold and has fortnightly earnings of \$2,774.00. Ignoring cents, input \$2,774 into the [study and training support loans component look-up tool \(XLSX 23KB\)](#) . The study and training support loans fortnightly component in column 2 is \$112.

Using a formula

The withholding amounts shown in this table can be expressed in a mathematical form. If you have developed your own payroll software

package use Statement of formulas for calculating study and training support loans components.

QC 65803

PAYG withholding publications

Last updated 24 June 2022

You can access all pay as you go (PAYG) withholding tax tables and other PAYG withholding publications quickly and easily from our website. For more information:

- refer to **Tax tables**
- visit **PAYG withholding**.

QC 65803

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

Copyright notice

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).