



Fortnightly tax table with no and half Medicare levy

Withholding tax table for fortnightly payments to a prescribed person entitled to a full or half Medicare exemption.

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Using this tax table

This tax table is for payments made from 1 July 2024.

Use this tax table if you make payments to a prescribed person entitled to a full or half Medicare levy exemption. Prescribed persons include members of the defence force and certain recipients of repatriation and social security pensions and benefits.

You should use this tax table if you make any of the following payments to these payees on a fortnightly basis:

- salary, wages, allowances and leave loading paid to employees
- paid parental leave

- directors' 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
- government education or training payments
- 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).

For this tax table to apply, your payee must have completed both of the following:



- a valid **Tax file number declaration** claiming the tax-free threshold
- a **Medicare levy variation declaration** claiming a full or half levy exemption from their Medicare levy.

Other tax tables may apply if you made payments to shearers, workers in the horticultural industry, performing artists and those engaged on a daily or casual basis.

This tax table does not apply to individuals who are not prescribed persons, including foreign residents, individuals employed in the seasonal workers programme or under a working holiday maker visa.

If you make a payment to your payee who is entitled to an adjustment to the Medicare half levy, refer to **Weekly tax table with no and half Medicare levy**.

You can also:

- use the [Withholding lookup tool \(XLSX, 34KB\)](#)  to quickly work out the amount to withhold
- download a printable look-up table of [fortnightly withholding with no and half Medicare Levy \(NAT74228, PDF 920KB\)](#) .

Using a formula

The withholding amounts shown in this tax table can be expressed in a mathematical form.


If you have developed your own payroll or accounting software package, refer to **Schedule 1 – Statement of formulas for calculating amounts to be withheld**.

Refer to **Weekly tax table with no and half Medicare levy** for other important PAYG withholding information for payers, including:

- tax file number (TFN) declarations
- withholding declarations
- Medicare levy adjustment
- allowances
- foreign residents tax rates
- Higher Education Loan Program (HELP), VET Student Loan (VSL), Financial Supplement (FS), Student Start-up Loan (SSL) or Australian Apprenticeship Support Loan (AASL) debts
- holiday pay, long service and employment termination payments
- tax offsets.

Working out the withholding amount

To work out the amount you need to withhold, you must:

1. Calculate your employee's total fortnightly earnings – add any allowances and irregular payments that are to be included in this fortnight's pay to the normal fortnightly earnings, ignoring any cents.
2. Input the amount from step 1 into the [Withholding lookup tool \(XLSX, 34KB\)](#)  as per instructions in the tool
3. Use the appropriate column to find the amount to be withheld. If your employee is
 - claiming full Medicare levy exemption, use column 2
 - claiming half Medicare levy exemption, use column 3.
4. Adjust the withholding amount found in step 3 if your payee
 - has an entitlement to a tax offset

- is entitled to an adjustment for the Medicare levy – half levy
- has a HELP, VSL, FS, SSL or AASL debt (see Study and training support loans fortnightly tax table).

Ready reckoner for tax offsets

Tax offset entitlement – fortnightly value

Amount claimed \$	Fortnightly value \$	Amount claimed \$	Fortnightly value \$	Amount claimed \$
1	–	70	3	
2	–	80	3	1,173
3	–	90	3	1,200
4	–	100	4	1,400
5	–	200	8	1,600
6	–	300	11	1,800
7	–	338	13	2,000
8	–	400	15	2,200
9	–	500	19	2,400
10	–	600	23	2,600
20	1	700	27	2,800
30	1	800	30	3,000
40	2	900	34	3,200
50	2			3,400

57	2	1,000	38	3,600
60	2			3,800
				4,000

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

Example: calculating tax offset entitlement

Tax offsets of \$422 claimed. For a fortnightly value add values of \$400, \$20 and \$2 from the fortnightly value column.

$$= \$15 + \$1 + \$0$$

$$= \$16$$

Therefore, reduce the amount to be withheld from fortnightly payments by \$16.

PAYG withholding publications

You can access all PAYG withholding tax tables and other PAYG withholding publications at:

- Tax tables
- PAYG withholding.

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